

**Board of Commissioners
Meeting
May 2, 2022**



WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
MAY 2, 2022

**COOPERATIVE EXTENSION CONFERENCE ROOM
& LIVESTREAMED ON FACEBOOK
128 E. WATER STREET, PLYMOUTH, NC**

- 6:00 PM Call to Order—Chair Johnson
6:01 PM Invocation / Pledge
Additions / Deletions
- Item 1 6:05 PM Consent Agenda
- a) Approval of Minutes for April 4, 2022 Regular Meeting & Closed Session Minutes for March 7, 2022
 - b) Tax Refunds & Releases & Insolvent Accounts
 - c) PROCLAMATION 2022-013 Older Americans Month
 - d) PROCLAMATION 2022-014 Municipal Clerks Week
 - e) JCPC Certification
 - f) Washington County Water System Report to NC DEQ
 - g) Drug Recovery Coordinator MOU
 - h) RESOLUTION 2022-015 To Establish An Eligible Use Policy for ARP Compliance
 - i) RESOLUTION 2022-016 To Establish An Allowable Cost & Cost Principles Policy for ARP Compliance
 - j) RESOLUTION 2022-017 To Establish a Nondiscrimination Policy for ARP Compliance
 - k) RESOLUTION 2022-018 To Establish a Record Retention Policy for ARP Compliance
 - l) RESOLUTION 2022-019 To Establish a Conflict of Interest Policy for ARP Compliance
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Providence Omnistructure, Mr. Jeremy Collins
- Item 4 6:30 PM USDA NC Rural Development Update, Mr. Reginald Speight, Director
- Item 5 6:45 PM Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator
- Item 6 6:55 PM Presentation of the Washington County FY23 Budget Recommendation, Mr. Curtis Potter, CM/CA
- Item 7 7:30 PM Broadband/GREAT Grant Application, Mr. Curtis Potter, CM/CA and Mr. Richard Livingston, LFNC Fellow

- Item 8 7:40 PM Finance Officer's Report, Budget Amendments/Budget Transfers, Ms. Missy Dixon, Finance Officer
- Item 9 7:50 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer or Clerk
- Item 10 8:00 PM Closed Session has been scheduled according to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel)

Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS
AGENDA STATEMENT

ITEM NO: 1

DATE: May 2, 2022

ITEM: Consent Agenda

SUMMARY EXPLANATION:

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 for April 4, 2022 Regular Meeting and March 7, 2022 Closed Session--See attachment at the end of the package.
- b) Tax Refunds & Releases & Insolvent Accounts—See attachment
- c) PROCLAMATION 2022-013 Older Americans Month—See attachment
- d) PROCLAMATION 2022-014 Municipal Clerks Week—See attachment
- e) JCPC Certification—See attachment
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WASHINGTON COUNTY
 REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
 April 2022

DATE	NAME	TICKET YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
4/1/22	Harrell, Maynard Alex Jr.	5383 2018	22139	1		\$7.14		Vehicle sold; requesting rel of \$4.60-tax; \$.77-tax penalty; \$1.67-tax int; \$.09-WS; \$.01-WS penalty
4/1/22	Harrell, Maynard Alex Jr.	5437 2019	22139	1		\$10.06		Vehicle sold; requesting rel of \$7.44-tax; \$.74-tax penalty; \$1.78-tax int; \$.09-WS; \$.01-WS penalty
4/1/22	Harrell, Maynard Alex Jr.	5436 2020	22139	1		\$8.58		Vehicle sold; requesting rel of \$6.76-tax; \$.68-tax penalty; \$1.05-tax int; \$.08-WS; \$.01-WS penalty
4/1/22	Harrell, Maynard Alex Jr.	5502 2021	22139	1		\$7.81		Vehicle sold; requesting rel of \$6.72-tax; \$.67-tax penalty; \$.33-tax int; \$.08-WS; \$.01-WS penalty
4/1/22	Parker, Anthony	10160 2019	37416	1		\$275.00		No electric since 2019; requesting release of \$275.00 (2019)
4/1/22	Parker, Anthony	10156 2020	37416	1		\$275.00		No electric since 2020; requesting release of \$275.00 (2020)
4/1/22	Parker, Anthony	10212 2021	37416	1		\$300.00		No electric since 2021; requesting release of \$300.00 (2021)
		<i>Darlene Hamilton</i>						
		4-27-22						
Requested by Deputy Tax Collector/			Date		"Approved by the Washington County Board of			
Delinquent Tax Coordinator					Commissioners meeting held _____, 2022"			
					Clerk to the Board of Commissioners			

SITUS CODES:

- | | |
|------------------------------|---------------|
| 1 - PLYMOUTH | 20 - COUNTY |
| 2 - LEES MILLS, ROPER | 21 - PLYMOUTH |
| 3 - SKINNERSVILLE / CRESWELL | 22 - ROPER |
| 4 - SCUPPERNONG / CRESWELL | 24 - CRESWELL |
| 31-Town of Plymouth | |



North Carolina Vehicle Tax System

Apr-22

NCVTS Pending Refund report

Report Date
4/27/2022 8:54:47
AM

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax	Levy Type	Change	Interest Change	Total Change
COMBS, TOMMY DANIEL	COMBS, TOMMY DANIEL	PO BOX 261	CRESWELL, NC 27928	Proration	0058581099	PLH4619	PENDING	245426481	Refund Generated due to proration on Bill #0058581099-2020-2020-0000-00	Vehicle Sold	04/19/2022	W	Tax	(\$66.48)	\$0.00	(\$66.48)
												C	Tax	(\$38.88)	\$0.00	(\$38.88)
												C	Vehic	\$0.00	\$0.00	\$0.00
																Refund \$105.36
HARRISON, DEBORAH EDMONDSON	HARRISON, DEBORAH EDMONDSON	1759 ALBEMARLE BEACH RD	ROPER, NC 27970	Proration	0062222957	DKL4953	PENDING	81652712	Refund Generated due to proration on Bill #0062222957-2021-2021-0000-00	Vehicle Sold	04/12/2022	W	Tax	(\$21.43)	\$0.00	(\$21.43)
																Refund \$21.43
ROBERTS, WALTER FULTON III	ROBERTS, WALTER FULTON III	205 OLD ROPER RD	PLYMOUTH, NC 27962	Proration	0019294488	ZTP7509	PENDING	246045711	Refund Generated due to proration on Bill #0019294488-2020-2020-0000-00	Vehicle Sold	04/26/2022	W	Tax	(\$5.68)	\$0.00	(\$5.68)
												P	Tax	(\$3.59)	\$0.00	(\$3.59)
												P	Vehic	\$0.00	\$0.00	\$0.00
																Refund \$9.27
SIMPSON, MAURICO ALEXANDER	SIMPSON, MAURICO ALEXANDER	539 RENO RD	PLYMOUTH, NC 27962	Adjustmen t < \$100	0041609967	38S1DV	PENDING	82015407	Refund Generated due to adjustment on Bill #0041609967-2021-2021-0000-00	Situs error	04/26/2022	W	Tax	(\$9.33)	\$0.00	(\$9.33)
																Refund \$9.33
SPRUILL, BREANNA JETHRO	SPRUILL, BREANNA JETHRO	2475 PEA RIDGE RD	ROPER, NC 27970	Proration	0064761885	JHN9926	PENDING	81497869	Refund Generated due to proration on Bill #0064761885-2021-2021-0000-01	Vehicle Sold	04/07/2022	W	Tax	(\$239.84)	\$0.00	(\$239.84)
																Refund \$239.84
JONES, WELTON LEWELL	JONES, WELTON LEWELL	PO BOX 306	ROPER, NC 27970	Adjustmen t < \$100	0060758003	HMX1752	PENDING	243693723	Refund Generated due to adjustment on Bill #0060758003-2020-2020-0000	Situs error	03/30/2022	W	Tax	\$0.00	\$0.00	\$0.00
												P	Tax	(\$79.52)	\$0.00	(\$79.52)
												P	Vehic	(\$15.00)	\$0.00	(\$15.00)
																Refund \$94.52
																Refund \$479.75



North Carolina Vehicle Tax System

Apr-22

NCVTS Pending Refund report

Report Date
4/27/2022 8:54:47
AM

Darlene Harrison 4-27-22
Requested Deputy Tax Collector Date
Delinquent Tax Coordinator

"Approved by the Washington County Board of
Commissioners Meeting held _____, 2022"

Clerk to the Board of Commissioners

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:
TRACEY A. JOHNSON, CHAIR
JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
WILLIAM "BILL" R. SEXTON, JR.,



ADMINISTRATION STAFF:
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JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 279
OFFICE (252) 793-5823
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PROCLAMATION 2022-013

OLDER AMERICANS MONTH 2022

WHEREAS, Washington County includes a growing number of older Americans who contribute their strength, wisdom, and experience to our community; and

WHEREAS, communities benefit when people of all ages, abilities, and backgrounds are welcomed, included, and supported; and

WHEREAS, Washington County recognizes our need to create a community that provides the services and supports older Americans need to thrive and live independently for as long as possible; and

WHEREAS, Washington County can work to build an even better community for our older residents by:

- Planning programs that encourage independence.
- Ensuring activities are responsive to individual needs and preferences.
- Increasing access to services that support aging in place.

NOW, THEREFORE, we the Washington County Board of Commissioners do hereby proclaim May 2022 to be Older Americans Month. We urge every resident to recognize the contributions of our older citizens, help to create an inclusive society, and join efforts to support older Americans' choices about how they age in their communities.

PROCLAIMED this the 2nd day of May, 2022.

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST:

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

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PROCLAMATION 2022-014

53rd ANNUAL PROFESSIONAL MUNICIPAL CLERKS WEEK
May 1 - May 7, 2022

WHEREAS, The Office of the Professional Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

WHEREAS, The Office of the Professional Municipal Clerk is the oldest among public servants, and

WHEREAS, The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

WHEREAS, Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

WHEREAS, The Professional Municipal Clerk serves as the information center on functions of local government and community.

WHEREAS, Professional Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Professional Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations.

WHEREAS, It is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.

NOW THEREFORE, the Washington County Board of Commissioners do recognize the week of May 1 through May 7, 2022, as Professional Municipal Clerks Week, and further extend appreciation to our Professional Municipal Clerk, Julie J. Bennett, and to all Professional Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

PROCLAIMED this ___ day of _____, 20__

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

G.S. 143B-853 allows for a 2-year funding cycle for programs that meet the requirements of the statute and have been awarded funds in a prior funding cycle. Indicate below if the JCPC plans to allow for a 1-year or 2-year funding cycle.

1-Year Funding: FY 2022-2023

Membership

- A. Have the members of the Juvenile Crime Prevention Council been appointed by county commissioners? Yes
- B. Are members appointed for two-year terms and are those terms staggered? Yes
- C. Is membership reflective of social-economic and racial diversity of the community? Yes
- D. Does the membership of the Juvenile Crime Prevention Council reflect the required positions as provided by N.C.G.S. §143B-846? Yes

If not, which positions are vacant and why?

The position of a Business Community member has been open and efforts are being made to fill that position. Also, 2 persons under the age of 21 or 1 person under age 21 and 1 person from the public representing the interests of families of at-risk juveniles are currently open on the Board. Those position are trying to be filled as well. The Juvenile Defense Attorney position has not been able to be filled in several years.

Organization

- A. Does the JCPC have written Bylaws? Yes
- B. Bylaws are On file
- C. Bylaws contain Conflict of Interest section per JCPC policy and procedure. Yes
- D. Does the JCPC have written policies and procedures for funding and review? Yes
- E. These policies and procedures On file
- F. Does the JCPC have officers and are they elected annually? Yes

Meetings

- A. JCPC meetings are considered open and public notice of meetings is provided. Yes
- B. Is a quorum defined as the majority of membership and required to be present in order to conduct business at JCPC meetings? Yes
- C. Does the JCPC meet six (6) times a year at a minimum? Yes
- D. Are minutes taken at all official meetings? Yes
- E. Are minutes distributed prior to or during subsequent meetings? Yes

Planning

- A. Does the JCPC conduct a biennial planning process which includes a needs assessment, monitoring of programs and funding allocation process? Yes
- B. Is this Biennial Plan presented to the Board of County Commissioners and to DPS? Yes
- C. Is the Funding Plan approved by the full council and submitted to Commissioners for their approval? Yes

Public Awareness

- A. Does the JCPC communicate the availability of funds to all public and private non-profit agencies which serve children or their families and to other interested community members? Yes
 RFP, Distribution List, and Advertisement attached
- B. Does the JCPC complete a biennial needs assessment and make that information available to agencies which serve children or their families, and to interested community members? Yes

No Overdue Tax Debt

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

A. As recipient of the county DPS JCPC allocation, does the County certify that it has no overdue tax debts, as defined by N.C.G.S. §105-243.1, at the Federal, State, or local level?

Yes

Briefly outline the plan for correcting any areas of standards non-compliance.

Working on filling vacant positions on JCPC membership.

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Instructions: N.C.G.S. § 143B-846 specifies suggested members be appointed by county commissioners to serve on local Juvenile Crime Prevention Councils. In certain categories, a designee may be appointed to serve. Please indicate the person appointed to serve in each category and his/her title. Indicate appointed members who are designees for named positions. Indicate race and gender for all appointments.

Specified Members	Name	Title	Designee	Race	Gender
1) School Superintendent or designee	Linda Carr	Superintendent		White	Female
2) Chief of Police or designee	Willie Williams	Chief of Police		Black or African-American	Male
3) Local Sheriff or designee	Johnny Barnes	Sheriff		White	Male
4) District Attorney or designee	Seth Edwards	District Attorney		White	Male
5) Chief Court Counselor or designee	James Ward	Chief Court Counselor		White	Male
6) Director, Local Management Entity/ Managed Care Organization (LME/MCO), or designee	Chinita Vaughn	SOC-Coordinator for Trillium		Black or African-American	Female
7) Director DSS or designee	Clifton Hardison	Director		White	Male
8) County Manager or designee	Curtis Potter	County Manager		White	Male
9) Substance Abuse Professional	Tonya Johnson	Substance Abuse-Uplift		Black or African-American	Female
10) Member of Faith Community	Harry White	Minister		Black or African-American	Male
11) County Commissioner	Julius Walker	Commissioner		Black or African-American	Male
12) A Person Under the Age of 21	Ni'chelle Caldwell	Student		Black or African-American	Female
13) A Person Under the Age of 21, or a member of the public representing the interests of families of at-risk juveniles					
14) Juvenile Defense Attorney					
15) Chief District Judge or designee	Regina Parker	Chief District Court Judge		Black or African-American	Female
16) Member of Business Community					
17) Local Health Director or designee	Wes Gray	Director		White	Male
18) Rep. United Way/other non-profit	Kay Overton	Director-Partnership for Children		White	Female
19) Representative/Parks and Rec	Randy Fulford	Parks and Recreation		Black or African-American	Male
20) County Commissioner appointee	Dina Brown	School Counselor		Black or African-American	Female
21) County Commissioner appointee	Doretha Garrett	Center for Family Violence		Black or African-American	Female
22) County Commissioner appointee	Elizabeth Jackson	4-H Extension Agent		White	Female
23) County Commissioner appointee	Lucas Denny	Supervisor Juvenile Justice		Black or African-American	Male
24) County Commissioner appointee	Missy Dixon	Fianance Director Washington County		White	Female

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Specified Members	Name	Title	Designee	Race	Gender
25) County Commissioner appointee	Stephanie Simpson	Police Department		Black or African-American	Female
26) County Commissioner appointee	Terri Gallop	Coordinator of Communications Logistics Grants		Black or African-American	Female

Washington County Water System

2021 ▼

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled **PROVISIONAL** have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

1. System Information

System Information

Water System Name:	Washington County Water System	PWSID:	04-94-025
Mailing Address:	PO Box 1007 Plymouth, NC 27962	Ownership:	County
Contact Person:	Doremus Luton	Title:	Public Utilities Director
Phone:	252-793-7545	Cell/Mobile:	--
Secondary Contact:	Lee Sasser	Phone:	252-793-7545
Mailing Address:	396 West Millpond Roper, NC 27970	Cell/Mobile:	--

Complete

Line Distribution

Line Type	Size Range (Inches)	Estimated % of lines
Ductile Iron	2-10	1.00 %
Polyvinyl Chloride	2-12	99.00 %

What are the estimated total miles of distribution system lines? **136 Miles**

How many feet of distribution lines were replaced during 2021? **0 Feet**

How many feet of new water mains were added during 2021? **0 Feet**

How many meters were replaced in 2021? **10**

How old are the oldest meters in this system? **7 Year(s)**

How many meters for outdoor water use, such as irrigation, are not billed for sewer services? **0**

What is this system's finished water storage capacity? **1.2000 Million Gallons**

Has water pressure been inadequate in any part of the system since last update? *Line breaks that were repaired quickly should not be included.* **No**

Programs

Does this system have a program to work or flush hydrants? **Yes, Annually**

Does this system have a valve exercise program? **Yes, Annually**

Does this system have a cross-connection program? **No**

Does this system have a program to replace meters? **No**

Does this system have a plumbing retrofit program? **No**

Does this system have an active water conservation public education program? **No**

Does this system have a leak detection program? **Yes**

Rate Structure

What type of rate structure is used? **Flat/Fixed**

How much reclaimed water does this system use? **0.0000 MGD** For how many connections? **0**

Does this system have an interconnection with another system capable of providing water in an emergency? **Yes**

2. Water Use Information

Service Area

Sub-Basin(s)	% of Service Population	County(s)	% of Service Population
Albemarle Sound (12-1)	100 %	Washington	100 %

What was the year-round population served in 2021? **6,413**

Has this system acquired another system since last report? **No**

Service Connections

Type of Use	Metered Connections	Metered Average Use (MGD)	Non-Metered Connections	Non-Metered Estimated Use (MGD)
Residential	2,552	0.2179	0	0.0000
Commercial	36	0.0083	0	0.0000
Industrial	14	0.0040	0	0.0000
Institutional	48	0.0041	0	0.0000

How much water was used for system processes (backwash, line cleaning, flushing, etc.)? **0.0730 MGD**

Purchaser	PWSID	Average Daily Sold (MGD)	Days Used	MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
Creswell	04-94-020					Yes	Yes	4,6,8	Emergency
Plymouth	04-94-010	0.0000	0	0.0000	2015	Yes	Yes	4,6,8	Emergency
Roper	04-94-015	0.0255	365	0.0330		No	Yes	4,6,8	Regular

3. Water Supply Sources

	Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)
Jan	0.4290	0.5312	May	0.4650	0.5414	Sep	0.4100	0.5225
Feb	0.4430	0.5160	Jun	0.5900	0.7750	Oct	0.3840	0.4409
Mar	0.4100	0.9880	Jul	0.5550	1.1151	Nov	0.4030	0.4970
Apr	0.3930	0.4830	Aug	0.4060	0.5091	Dec	0.3740	0.7733

Name or Number	Average Daily Withdrawal (MGD)	Days Used	Max Day Withdrawal (MGD)	12-Hour Supply (MGD)	CUA Reduction	Year Online	Use Type
1	0.2982	183		0.3240			Regular
2	0.3500	188		0.3420			Regular
3	0.2739	145		0.3240			Regular

Name or Number	Well Depth (Feet)	Casing Depth (Feet)	Screen Depth (Feet)		Well Diameter (Inches)	Pump Intake Depth (Feet)	Metered?
			Top	Bottom			
1	280		194	269	12	190	Yes
2	285		200	275	12	150	Yes
3	285		199	269	12	190	Yes

Are ground water levels monitored? **Yes.**

Does this system have a wellhead protection program? **No**

Seller	PWSID	Average Daily Purchased (MGD)	Days Used	MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
Creswell	04-94-020					Yes	Yes	4,6,8	Emergency
Plymouth	04-94-010	0.0000	0			Yes	Yes	4,6,8	Emergency
Roper	04-94-015	0.0000	0	0.0330	2099	Yes	Yes	4,6,8	Emergency

Plant Name	Permitted Capacity (MGD)	Is Raw Water Metered?	Is Finished Water Output Metered?	Source
Washington County WTF	1.0000	Yes	Yes	Well - Castle Hayne Aq.

Did average daily water production exceed 80% of approved plant capacity for five consecutive days during 2021? **No**

If yes, was any water conservation implemented?

Did average daily water production exceed 90% of approved plant capacity for five consecutive days during 2021? **No**

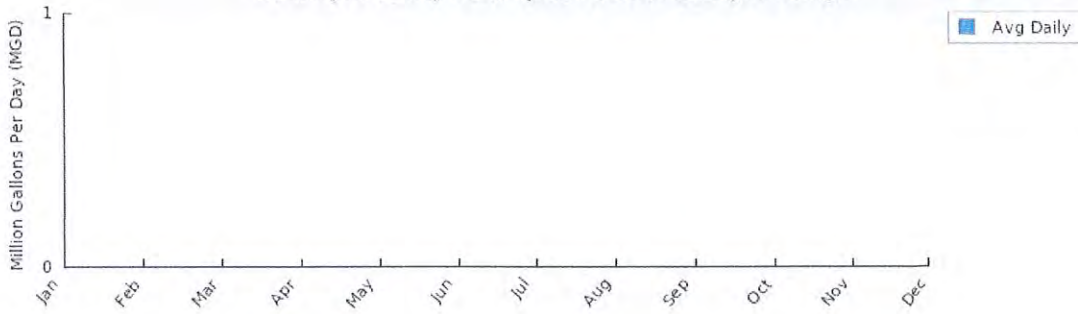
If yes, was any water conservation implemented?

Are peak day demands expected to exceed the water treatment plant capacity in the next 10 years? **No**

4. Wastewater Information

	Average Daily Discharge (MGD)		Average Daily Discharge (MGD)		Average Daily Discharge (MGD)
Jan	0.0000	May	0.0000	Sep	0.0000
Feb	0.0000	Jun	0.0000	Oct	0.0000
Mar	0.0000	Jul	0.0000	Nov	0.0000
Apr	0.0000	Aug	0.0000	Dec	0.0000

Washington County Water System's 2021 Monthly Discharges



How many sewer connections does this system have? **0**
 How many water service connections with septic systems does this system have? **2,555**
 Are there plans to build or expand wastewater treatment facilities in the next 10 years? **No**

Permit Number	Permitted Capacity (MGD)	Design Capacity (MGD)	Average Annual Daily Discharge (MGD)	Maximum Day Discharge (MGD)	Receiving Stream	Receiving Basin
NC0087009	0.0000	0.0000	0.0000		Albemarle Sound	Albemarle Sound (12-1)

5. Planning

	2021	2030	2040	2050	2060	2070
Year-Round Population	6,413	6,400	6,401	5,491	4,710	4,040
Seasonal Population	0	0	0	0	0	0
Residential	0.2179	0.1579	0.2174	0.1864	0.1598	0.1370
Commercial	0.0083	0.0098	0.0083	0.0071	0.0061	0.0052
Industrial	0.0040	0.0040	0.0040	0.0040	0.0040	0.0040
Institutional	0.0041	0.0048	0.0041	0.0035	0.0030	0.0026
System Process	0.0730	0.0864	0.0728	0.0624	0.0535	0.0460
Unaccounted-for	0.1058	0.0817	0.0953	0.0819	0.0704	0.0605

	2021	2030	2040	2050	2060	2070
Surface Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Ground Water Supply	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Purchases	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Future Supplies		0.0000	0.0000	0.0000	0.0000	0.0000
Total Available Supply (MGD)	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Service Area Demand	0.4131	0.3446	0.4019	0.3453	0.2968	0.2553
Sales	0.0255	0.0330	0.0330	0.0330	0.0330	0.0330
Future Sales		0.0000	0.0000	0.0000	0.0000	0.0000
Total Demand (MGD)	0.4386	0.3776	0.4349	0.3783	0.3298	0.2883
Demand as Percent of Supply	44%	38%	43%	38%	33%	29%

The purpose of the above chart is to show a general indication of how the long-term per capita water demand changes over time. The per capita water demand may actually be different than indicated due to seasonal populations and the accuracy of data submitted. Water systems that have calculated long-term per capita water demand based on a methodology that produces different results may submit their information in the notes field.

Your long-term water demand is **34** gallons per capita per day. What demand management practices do you plan to implement to reduce the per capita water demand (i.e. conduct regular water audits, implement a plumbing retrofit program, employ practices such as rainwater harvesting or reclaimed water)? If these practices are covered elsewhere in your plan, indicate where the practices are discussed here.

Are there other demand management practices you will implement to reduce your future supply needs?

What supplies other than the ones listed in future supplies are being considered to meet your future supply needs?

How does the water system intend to implement the demand management and supply planning components above?

Account Name/Token/Status:

Has this system participated in regional water supply or water use planning? **Yes, CCPCUA**

What major water supply reports or studies were used for planning? **CCPCUA**

Please describe any other needs or issues regarding your water supply sources, any water system deficiencies or needed improvements (storage, treatment, etc.) or your ability to meet present and future water needs. Include both quantity and quality considerations, as well as financial, technical, managerial, permitting, and compliance issues: **SCADA upgrades, new replacement meters, and water main expansion for anticipated future growth.**

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled **PROVISIONAL** have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

COUNTY OF WASHINGTON

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AGENDA ITEM MEMO

MEETING DATE: April 28, 2022 **MEMO Date:** May 2nd, 2022 **ITEM:**
SUBJECT: 2nd Judicial District - Drug Recovery Court Coordinator Position FY23
DEPARTMENT: MTW District Health Department
FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA)

ATTACHMENTS:

- A- Memorandum of Agreement Between MTW District Health Department and Washington County - 2pgs
- B- Contract for Recovery Court Coordinator Services Between MTW District Health Department and Washington County - 3pgs
- C- Memorandum of Agreement Between Washington County, Judge Regina R. Parker, North Carolina Administrative Office of the Courts - 7pgs

PURPOSE: To review & approve the attached documents in order to assist MTW with continuing to use grant funds to reimburse the costs of employing a Drug Recovery Court Coordinator position for the 2nd Judicial District.

BACKGROUND: MTW has taken on the role of coordinating our regional evaluation and response to the opioid epidemic and crises following a series of regional meetings to discuss that crises several years ago. In doing so MTW applied for & received grant funds for funding a Drug Recovery Court Coordinator Position which works in the 2nd Judicial District closely with and under the direct supervision of Chief District Court Judge Regina Parker. MTW intended to contract directly with the NC Administrative Office of the Courts (NCAOC) to fund this position, but due to the specific language of NCGS 153A-212.1, the NCAOC can only contract directly with a county government. In 2019 MTW and Judge Parker requested that Washington County help facilitate the creation/funding of this position by agreeing to provide as the go-between. An initial set of agreements almost identical to those attached were created and signed to begin doing so as of October 1, 2019 and were renewed for FY22. The attached documents will effectively extend this arrangement for one additional fiscal year ending June 30, 2023.

FINANCIAL IMPACTS: No Direct Impact (full reimbursement by MTW). Indirect costs associated with additional administrative time and resources required to facilitate the ongoing contract administration and process monthly invoices/payments absorbed by Washington County.

RECOMMENDATION(S): Review the attached contracts and if satisfactory:

- **Approve the attached contracts and authorize the County Manager and Finance Officer to execute and deliver them on behalf of Washington County to provide for the continuation of the Drug Recovery Court Coordinator position within the 2nd Judicial District for an additional fiscal year.**

NORTH CAROLINA

WASHINGTON COUNTY

THIS MEMORANDUM OF AGREEMENT (MOA) is made and entered into, as of the date of the last signature below (the “Effective Date”) by and between **Washington County** (hereinafter “the County”); **Judge Regina R. Parker**, Chief District Court Judge, 2nd Judicial District (hereinafter “the Judge”); and the **North Carolina Administrative Office of the Courts** (hereinafter “the NCAOC”).

WITNESSETH

THAT WHEREAS, the County has agreed to reimburse expenses so that the Judge can hire one coordinator who will support operations of a recovery court in the 2nd Judicial District;

WHEREAS, G.S. §§7A-300 and 153A-212.1 permit a cooperative arrangement to pay for the compensation and expenses of the coordinator listed in Appendix A, which Appendix A is attached hereto and is incorporated herein as if fully set out, which could not otherwise be provided using State funds;

WHEREAS, Martin-Tyrrell-Washington District Health has received a federal grant award to fund activities of a recovery court;

WHEREAS, the County has appropriated funds to pay for the personnel position costs of the position listed in Appendix A;

WHEREAS, the NCAOC Director has found that the Judge has made a showing that a need exists for a coordinator position to assist in the disposition of those cases in the recovery court;

WHEREAS, the County will pay to the NCAOC on behalf of the Judge the amounts specified herein for the use by the Judge to hire personnel as shown in Appendix A;

WHEREAS, the NCAOC is responsible for administering the receipts and expenditures of the Judicial Department, including the office of the Judge; and

WHEREAS, the parties hereto have mutually agreed to the terms of this MOA as hereinafter set out.

NOW THEREFORE, in consideration of the terms and conditions hereinafter set forth, the County does hereby agree to provide funds and the NCAOC agrees to administer the funds on behalf of the Judge for the position shown in Appendix A.

THE TERMS AND CONDITIONS OF THIS AGREEMENT ARE AS FOLLOWS:

1. The term of this MOA shall be for a period of twelve months, beginning on July 1, 2022, and terminating on June 30, 2023.
2. The coordinator under this contract will be an employee of the Judge for all purposes and shall be hired by and work under the supervision and direction of the Judge, accordingly, for the 2nd Judicial District.
3. The County will be responsible for paying the personnel and operating costs as budgeted and approved by the County Board of Commissioners and other related costs that may arise. Any changes in salary shall be communicated in writing to the County Manager, the Judge, and the NCAOC. The parties agree to act in good faith to facilitate such budget amendments as may be necessary from time to time. The Judge shall provide space and furnishings for their staff position under this agreement commensurate with other staff offices, using space already provided by the County. The NCAOC shall provide administrative services (including Human Resources processing and payroll services) pursuant to this MOA, but shall not contribute funds or be responsible for paying any operating expenses of the project, nor shall the NCAOC or County be responsible for the hiring or supervision of the position.
4. The County shall provide funds to the NCAOC Chief Financial Officer as outlined in Appendix A. Expenses for unemployment, workers' compensation and disability claims, as outlined in paragraph 8 below, are unforeseen expenses which are not included in Appendix A and may increase the Counties' financial obligation above and beyond the base amount indicated in Appendix A should a claim be filed.
5. The County agrees to provide to the NCAOC all operating costs associated with the position in this MOA in accordance with annual NCAOC position cost statements supplied by the NCAOC Financial Services Divisions, as outlined in Appendix A. Typical operating costs in NCAOC position cost statements represent expenditures such as transportation, meals and lodging, postage, registration fees, maintenance agreements, office equipment, general office supplies, telephone service and equipment, personal computer and printer, software, and wiring and installation. Using funds provided by the County, the NCAOC will purchase and maintain all equipment outlined in Appendix A. The County will submit payment upon the receipt of a detailed invoice.
6. If the County fails to pay an invoice within 60 days of receipt, the NCAOC will apply the requisite amount of court facilities fees collected pursuant to G.S. 7A-304 and 7A-305 toward the outstanding invoice amount. If the County chooses to remit payment to the NCAOC after the court facilities fees have already been applied to the outstanding invoice amount, the NCAOC will reclassify the amount of court facilities fees allocated to the outstanding invoice so that that County will receive its full share of court facilities fees pursuant to G.S. 7A-304 and 7A-305.
7. The County agrees that it will increase the payments under this MOA by the amount necessary to provide for each of the following increases in the compensation or benefits of any person whose position is funded under this MOA, with each increase to become effective on the effective date of the relevant increase in compensation or benefits as set forth by the North

Carolina General Assembly. Should the amounts needed for any increase exceed ten percent (10%) of the total contract amount, the County must agree in writing to any amount in excess of ten percent (10%) of the total contract amount. If the County does not agree in writing to pay the amount in excess of ten percent (10%), then the parties may terminate this contract in accordance with paragraph 10 below.

- a. Any increase in salary due to legislative act, reclassification, in-range adjustment, or longevity
 - b. Any increase in salary to which any assistant or deputy clerk is entitled under the pay plan adopted pursuant to G.S. §7A-102
 - c. Any legislatively mandated increase in the employer contributions to the North Carolina Teachers' and State Employees' Retirement System or the Consolidated Judicial Retirement System
 - d. Any legislatively mandated increase in the employer's premium to provide coverage under the North Carolina Teachers' and State Employees' Major Medical Plan
8. The County agrees to reimburse the NCAOC for any and all costs arising from an unemployment, workers' compensation and/or disability claim submitted by an employee under this contract who qualifies for such payments based on his/her duration of employment with the Judicial Department. The County agrees to reimburse the NCAOC for all costs arising from any such claim that is submitted after the contract period specified in paragraph 1 above, so long as the termination of employment or injury that is the subject of such claim occurred during said contract period. Costs arising from unemployment, workers' compensation, and/or disability claims are not included in Appendix A and may result in costs in excess of those outlined in paragraph 4 above. Absent a specific line item in Appendix A for unemployment, workers' compensation, and/or disability costs, such costs may be offset and covered with (i) funds reallocated from other line items, where available; and/or (ii) lapsed salary resulting from vacant the position under this Agreement or future comparable agreements. A vacant position under this Agreement may be held vacant for an extended period of time to ensure that there will be a sufficient amount of lapsed salary with which to reimburse the NCAOC for any such claims. This provision does not limit the authority of the Office of the North Carolina Attorney General to represent the NCAOC in any litigation that may arise hereunder. Additionally, the NCAOC will purchase worker's compensation insurance, if available through the North Carolina Department of Insurance, to cover any workers' compensation claims that may be filed in accordance with this MOA. The County agrees to reimburse the NCAOC for the cost of workers' compensation insurance premiums and deductibles paid by the NCAOC. The NCAOC will send an invoice to the County for payment of any and all costs arising from an unemployment, workers' compensation, and/or disability claim and for insurance premiums and deductibles; and, the County shall pay any invoice not later than 60 days after the County's receipt of the invoice.
9. The NCAOC and the County shall maintain all appropriate documentation of expenditures under this MOA for examination by the Office of the State Auditor. The NCAOC shall provide to the County, and the County shall provide to the NCAOC, copies of said documentation upon request.

10. This MOA may be terminated by the County, the NCAOC, or the Judge upon giving sixty (60) days' notice in writing or by the mutual consent of all of the parties.
11. The Judge shall immediately advise the County in writing if any of the respective position is vacated without a replacement. Said vacancy may suspend the operation of this MOA for that position until the position is filled.
12. It is understood and agreed between the County, the Judge, and the NCAOC that any renewal or extension of this MOA is dependent upon and subject to the allocation, availability or appropriation of funds by the County.
13. It is understood and agreed between the County, the Judge, and the NCAOC that this MOA is entered into pursuant 7A-300, and 153A-212.1 and that nothing in this MOA shall be construed to obligate the NCAOC to maintain or request funding for the position or services initially provided under this MOA.
14. This MOA may be amended by written agreement executed by all the parties, except if the only change is an increase in position and corresponding costs, then only the County and NCAOC need sign the amendment.
15. This MOA, including Appendix A attached and incorporated herein, is the entire MOA among the parties and there are no other agreements, oral, written, expressed or implied.
16. This Agreement and any amendments or modifications hereto, to the extent signed in handwriting and then delivered by means of electronic transmission in portable document format ("PDF"), shall be treated in all manner and respects as an original agreement or instrument, and shall be considered to have the same force and legal effect as an original signature.

IN WITNESS WHEREOF, the parties, acting through their duly authorized representatives have executed this MOA as of the Effective Date. The undersigned County Manager agrees to provide NCAOC with copies of minutes or other documentation authorizing them to execute this contract on behalf of the County.

This the _____ day of _____, 20____.

WASHINGTON COUNTY

BY: _____
Curtis S. Potter, County Manager

**CHIEF DISTRICT COURT JUDGE
2nd JUDICIAL DISTRICT**

BY: _____
Judge Regina R. Parker

NORTH CAROLINA ADMINISTRATIVE OFFICE OF THE COURTS

BY: _____
Director

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

County Finance Director

APPENDIX A

Estimated Contract Cost

3/7/2022

Invoices will be based on actual, not estimated, costs.

Position Title: RECOVERY COURT COORDINATOR

	State FY 2023 Costs
Salary & Longevity	56,734
Social Security 7.65%	4,341
Retirement 24.19%	13,724
Health Insurance	7,397
Workers' Compensation	284
Unemployment	700
Office Supplies	700
Training/Conference Registration Fees	0¹
Law Books	0¹
Hardware, Software, Support Services	1,092
Telecommunications	
Data infrastructure	492
In-State Travel	
Mileage (2,400 miles x \$0.54/mile)	1,296
Lodging (2 days x \$85/day)	170
Meals (2 days x \$41/day)	82
Total Estimated Cost	\$87,011

¹ Expenses not anticipated during this fiscal year.

MEMORANDUM OF AGREEMENT
BETWEEN THE
MARTIN-TYRRELL-WASHINGTON DISTRICT HEALTH DEPARTMENT
AND
WASHINGTON COUNTY
2022-2023

This Memorandum of Agreement is between the Martin-Tyrrell-Washington District Health Department and Washington County to facilitate the provision of pass through funding to be used to fund a new Recovery Court Coordinator position.

The Martin-Tyrrell-Washington District Health Department is the grantee for the Adult Drug Court Discretionary Grant Program awarded by the Bureau of Justice Assistance, a division of the United States Department of Justice.

One of the key components of the grant is funding to support a Recovery Court Coordinator position. This position will be supervised by the Chief District Court Judge for North Carolina's Second Judicial District. This position will be housed in the North Carolina Administrative Office of the Courts.

The North Carolina Administrative Office of the Courts has insisted upon receiving the funding for this position directly from a county pursuant to NCGS § 153A-212.1 and a form non-negotiable written Memorandum of Understanding to be entered into between that county and itself.

Washington County was asked to serve as said county by utilizing its authority under the statute cited above and by entering into the non-negotiable Memorandum of Understanding with the North Carolina Administrative Office of the Courts to fund the new Recovery Court Coordinator position if the Martin-Tyrrell-Washington District Health Department agreed to fully reimburse the county with grant funding to be received for such purpose under the grant described above.

Washington County has agreed to the foregoing request upon the condition that it can obtain certain financial and legal assurances from Martin-Tyrrell-Washington District Health Department under this Memorandum of Understanding together with any attached contracts referenced herein. These are requested to more adequately address and resolve certain potential financial or legal risks and concerns that may arise for Washington County under the separate and non-negotiable Memorandum of Agreement it will be required to enter into with the North Carolina Administrative Office of the Courts for funding the new Recovery Court Coordinator position.

The assistance provided hereunder by the Martin-Tyrrell-Washington District Health Department will consist generally of:

1. Ensuring that grant funding for the position and any and all costs arising from the position will be provided to Washington County.
2. Ensuring that the Recovery Court Coordinator has assistance to run the 2nd Judicial District Opioid Coalition and all other activities related to the Recovery Court.
3. Administering the remaining funds in the grant, to be used to contract with other key Recovery Court personnel, supplies, travel and training funds, and other expenses.
4. General oversight responsibility for monitoring and ensuring the overall grant funding compliance with any applicable grant restrictions or any other applicable rules, regulations or laws.

The assistance provided hereunder by Washington County will consist generally of serving in effect as a pass through entity by utilizing its statutory authority pursuant to NCGS § 153A-212.1 or other applicable law, to enable the County to provide the necessary funding to the Administrative Office of the Courts to be used to fund the Recovery Court Coordinator position.

All such funding provided by Washington County will be fully reimbursed by the Martin-Tyrrell-Washington District Health Department pursuant to the attached “**Contract for Recovery Court Coordinator services Between the MTW District Health Department and Washington County**” (July 1, 2022 – June 30, 2023) which is attached hereto and incorporated herein by specific reference.

This Memorandum of Agreement is hereby entered into by the following duly authorized agents of each entity stated effective as of July 1, 2022.

Wes Gray, Date
Local Health Director
Martin-Tyrrell-Washington
District Health Department

Curtis Potter, Date
County Manager / County Attorney
Washington County

**Contract for Recovery Court Coordinator Services
Between the
MTW District Health Department and Washington County**

July 1, 2022 – June 30, 2023

This agreement between the Martin-Tyrrell-Washington District Health Department hereinafter referred to as the “**Department**” and Washington County, hereinafter referred to as the “**County**” is entered into for the purpose of providing Recovery Court Coordinator services for the District 2 Recovery Court, operating out of the North Carolina Administrative Office of the Courts, hereinafter referred to as the “**NCAOC.**” The 2nd Judicial District, hereinafter referred to as the “**Judicial District**” covers the counties of Martin, Tyrrell, Washington, Beaufort, and Hyde.

WHEREAS, both the Department and the County mutually agree that the purpose of providing Recovery Court Coordinator services is to promote optimal health and well-being of residents in Washington County and throughout the District, and

WHEREAS, both the Department and the County mutually agree that the long-term purpose of these funds is to provide full-time Recovery Court Coordinator services to each county in the Judicial District, and

WHEREAS, both the Department and County mutually agree that the Adult Drug Court Discretionary Grant Program awarded by the Bureau of Justice Assistance at the United States Department of Justice is a useful step toward the goal of reducing the impact of the opioid epidemic in our area, and

WHEREAS, both the Department and County mutually agree to continue providing Recovery Court Coordinator services as specified in the annually developed “Memorandum of Agreement between Martin-Tyrrell-Washington District Health Department and Washington County;”

NOW, THEREFORE, in consideration of the premises and the following mutual covenants and conditions and any sums to be paid, the Department and the County agree as follows:

The Department agrees:

1. To provide funds not to exceed \$87,011 to the County as grant sub-contractor for the purpose of supporting one Recovery Court Coordinator position that will be employed by the NCAOC for the 2022-2023 fiscal year pursuant to and in accordance with a Memorandum of Agreement between Washington County, Chief District Court Judge Regina R. Parker, and North Carolina Administrative Office of the Courts effective July 1, 2022 which is attached hereto and incorporated herein by reference as if fully set out and referred to hereinafter as the “**AOCMOU**”. This amount includes any liability arising between the County

and the NCAOC. Any additional liability arising above \$87,011 will be covered by the Department.

2. That the funds will be paid monthly upon submission of an invoice that specifies personnel and other allowable costs and that the Department shall pay the sub-contractor within thirty (30) days of receipt of the invoice. Any adjustments to the invoice shall be taken into account in the next succeeding invoice or as soon thereafter as reasonably practical.
3. That the funds may be used only for personnel costs (salary and fringe), office supplies, hardware, software, support services, telecommunications, and in-state travel, or other expenses outlined in North Carolina GS § 7A-300 or the AOCMOU.
4. To immediately notify the County in writing of any known grant funding disputes or compliance issues that may threaten the continuing availability of grant funds to the Department related to this program.

The County as grant Sub-Contractor agrees:

1. To utilize funds not to exceed \$87,011 for the purpose of supporting one Recovery Court Coordinator position at the NCAOC for the 2022-2023 fiscal year pursuant to and in accordance with the AOCMOU, and to notify the Department of any additional expenses related to liability and personnel costs.
2. To submit an invoice to the Department monthly that specifies personnel and other allowable costs for the period.
3. To contract with the NCAOC to pay personnel and operating costs for the Recovery Court Coordinator by entering into the AOCMOU.
4. To inform the Department of the employment of the Recovery Court Coordinator, and in the event of termination, whether voluntary or involuntary, and the date of termination within 4 working days of such action.

The parties mutually agree:

1. Term: This contract shall be in effect for the period July 1, 2022 through June 30, 2023.
2. Termination: Either party may terminate this contract with or without cause upon 60 days written notice which is the same period of time for unilateral termination available to County under the AOCMOU
3. Merger: The Contract is the entire agreement between the parties with respect to the foregoing matter and there are no other verbal or written agreements with

respect thereto between the parties which have not been reduced to writing and specifically incorporated into the Contract.

4. Modification: No modifications of the Contract shall be valid unless reduced to writing signed by all parties hereto.
5. Severability: The provisions of this Contract are intended to be severable. Any and all provisions of this Contract that are prohibited, unenforceable, or otherwise not authorized in any jurisdiction shall, as to such portion and/or jurisdiction only, be deemed ineffective to the extent of such prohibition, unenforceability, or non-authorization, without invalidating the remaining provision(s) hereof in such jurisdiction, or affecting the continuing validity, enforceability, or legality hereof in any other jurisdiction.
6. Electronic and/or Duplicate Execution & Order of Execution: The Contract may be executed in multiple counterparts, in which event each executed copy shall be deemed an original document as between the parties. An electronic signature and/or copy of the Contract shall have the same force and affect as the original. Due to the need to comply with statutory auditing requirements, all parties contracting with County shall execute the Contract first and deliver a fully signed copy thereof (preferably via electronic form) to the County for its counter-execution and delivery of a fully signed copy to all parties.

IN WITNESS WHEREOF, the undersigned having been duly authorized by each of the parties hereto, have executed and entered into this agreement on behalf thereof, as of the effective date stated hereinabove.

FOR AND ON BEHALF OF:

FOR AND ON BEHALF OF:

**MARTIN-TYRRELL-WASHINGTON
DISTRICT HEALTH DEPARTMENT**

WASHINGTON COUNTY

MTW Local Health Director

Washington County Manager

Date: _____

Date: _____

(This instrument has been pre-audit in the manner required by the Local Government Budget and Fiscal Control Act)

MTW Finance Officer

Washington County Finance Officer

Date: _____

Date: _____

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:

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JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
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cpotter@washconc.org

CATHERINE "MISSY" DIXON
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JULIE J. BENNETT, CMC, NCMCC
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RESOLUTION 2022-016

TO ESTABLISH AN ALLOWABLE COST AND COST PRINCIPLES POLICY FOR ARP COMPLIANCE

WHEREAS, Washington County, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG).

WHEREAS, the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).

- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP award funds; and

WHEREAS, Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS, Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

NOW, THEREFORE BE IT RESOLVED, that the governing board of Washington County hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

ADOPTED this ____ day of _____, 20____

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

Washington County Allowable Costs and Costs Principles Policy

I. ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

Washington County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Washington County Manager's Office which is charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Washington County Manager's Office. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. **Be necessary and reasonable for the proper and efficient performance and administration of the grant program.**

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.

- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Washington County or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Washington County, its employees, the public at large, and the federal government.
- Whether Washington County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**

4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Washington County.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
9. **Be adequately documented.**

III. SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

Washington County Manager’s Office, responsible for determining cost allowability must be familiar with the Selected Items of Cost. Washington County must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. Washington County Manager’s Office personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, state laws, local regulations, and program-specific rules may deem a cost as unallowable, and Washington County Manager’s Office personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel

directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, Washington County may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.475). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
- (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, Washington County Manager's Office must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to Washington County Manager's Office for review. In addition to other required

information, all proposed project submissions must delineate estimated costs by cost item.

- Along with a general review of project eligibility and conformance with other governing board management directives, Washington County Manager's Office must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Washington County Manager's Office will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by Washington County Manager's Office, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Washington County Manager's Office must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Washington County Manager's Office will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Washington County Manager's Office must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Washington County Manager's Office must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Washington County Manager's Office will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Washington County Manager's Office may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the

disbursement. Washington County's governing board must approve any allocation of other funds for this purpose.

- The Washington County Manager's Office must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

VII. COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	2 CFR § 200.435	Allowable with restrictions

infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for

		allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions

Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:

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JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
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ADMINISTRATION STAFF:
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RESOLUTION 2022-016

To Establish an Allowable Cost and Cost Principles Policy for ARP Compliance

WHEREAS, Washington County, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG).

WHEREAS, the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).

- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP award funds; and

WHEREAS, Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS, Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

NOW, THEREFORE BE IT RESOLVED, that the governing board of Washington County hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

ADOPTED this ____ day of _____, 20____

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

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Washington County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Washington County Manager's Office which is charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Washington County Manager's Office. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

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- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.

- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Washington County or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Washington County, its employees, the public at large, and the federal government.
- Whether Washington County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**

4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Washington County.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
9. **Be adequately documented.**

III. SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

Washington County Manager’s Office, responsible for determining cost allowability must be familiar with the Selected Items of Cost. Washington County must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. Washington County Manager’s Office personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, state laws, local regulations, and program-specific rules may deem a cost as unallowable, and Washington County Manager’s Office personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel

directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, Washington County may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.475). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
- (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, Washington County Manager's Office must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to Washington County Manager's Office for review. In addition to other required

information, all proposed project submissions must delineate estimated costs by cost item.

- Along with a general review of project eligibility and conformance with other governing board management directives, Washington County Manager's Office must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Washington County Manager's Office will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by Washington County Manager's Office, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Washington County Manager's Office must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Washington County Manager's Office will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Washington County Manager's Office must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Washington County Manager's Office must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Washington County Manager's Office will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Washington County Manager's Office may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the

disbursement. Washington County's governing board must approve any allocation of other funds for this purpose.

- The Washington County Manager's Office must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

VII. COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	2 CFR § 200.435	Allowable with restrictions

infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for

		allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions

Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

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RESOLUTION 2022-017

TO ESTABLISH A NONDISCRIMINATION POLICY FOR ARP COMPLIANCE

WHEREAS, WASHINGTON COUNTY has received an allocation of funds from the "Coronavirus State Fiscal Recovery Fund" or "Coronavirus Local Fiscal Recovery Fund" (together "CSLFRF funds"), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the "ARP/CSLFRF award").

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury ("Treasury") regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, WASHINGTON COUNTY agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;

- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

NOW, THEREFORE, BE IT RESOLVED, That the governing board of WASHINGTON COUNTY hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

Nondiscrimination Policy Statement

It is the policy of WASHINGTON COUNTY to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by WASHINGTON COUNTY, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which WASHINGTON COUNTY received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF [Award Terms and Conditions](#), WASHINGTON COUNTY shall ensure that each "activity," "facility," or "program"¹ that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;

¹ 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, WASHINGTON COUNTY shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;

10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. WASHINGTON COUNTY shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. WASHINGTON COUNTY shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. WASHINGTON COUNTY shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. WASHINGTON COUNTY shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by WASHINGTON COUNTY in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

**WASHINGTON COUNTY MANAGER
RE: ARP COMPLIANCE
PO BOX 1007, PLYMOUTH NC 27962
252-793-5823**

ADOPTED this ____ day of _____, 20__

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

COUNTY OF WASHINGTON

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RESOLUTION 2022-018

TO ESTABLISH A RECORD RETENTION POLICY FOR ARP COMPLIANCE

Record Retention Policy: Documents Created or Maintained Pursuant to the ARP/CSLFRF Award

Retention of Records: The Coronavirus Local Fiscal Recovery Funds ("CSLFRF") [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARP/CSLFRF award. It is the policy of the WASHINGTON COUNTY to follow Treasury's record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly WASHINGTON COUNTY agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.

- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence WASHINGTON COUNTY's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: WASHINGTON COUNTY'S records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of WASHINGTON COUNTY, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the WASHINGTON COUNTY to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The COUNTY MANAGER or their designee is responsible for identifying the documents that WASHINGTON COUNTY must or should retain and arrange for the proper storage and retrieval of records. The COUNTY MANAGER shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: WASHINGTON COUNTY is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the COUNTY MANAGER. WASHINGTON COUNTY prohibits, any form of

discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Questions About the Policy: Any questions about this policy should be referred to the following designated party, who is in charge of administering, enforcing, and updating this policy.

**WASHINGTON COUNTY MANAGER
RE: ARP COMPLIANCE
PO BOX 1007, PLYMOUTH NC 27962
252-793-5823**

ADOPTED this ____ day of _____, 20__

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

COUNTY OF WASHINGTON

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CLERK TO THE BOARD
jbennett@washconc.org

RESOLUTION 2022-019

TO ESTABLISH A CONFLICT OF INTEREST POLICY FOR ARP

WHEREAS, Washington County, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG).

WHEREAS, section 2 C.F.R. § 200.318(c) of the UG states that:

The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported

by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.

NOW, THEREFORE, BE IT RESOLVED, that the governing board of Washington County hereby adopts and enacts the following Conflict of Interest Policy for the expenditure of ARP/CSLFRF funds.

ADOPTED this ____ day of _____, 20__

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

CONFLICT OF INTEREST POLICY FOR ARP COMPLIANCE
APPLICABLE TO CONTRACTS AND SUBAWARDS OF WASHINGTON COUNTY
SUPPORTED BY FEDERAL FINANCIAL ASSISTANCE

* * * * *

I. Scope of Policy

- a. **Purpose of Policy.** This Conflict of Interest Policy (“*Policy*”) establishes conflict of interest standards that (1) apply when the County of Washington (“*Unit*”) enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).
- b. **Application of Policy.** This Policy shall apply when the Unit (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

II. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II: Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. “*COI Point of Contact*” means the individual identified in Section III(a) of this Policy.
- b. “*Contract*” means, for the purpose of Federal Financial Assistance, a legal instrument by which the Unit purchases property or services needed to carry out a program or project under a Federal award.
- c. “*Contractor*” means an entity or individual that receives a Contract.
- d. “*Covered Individual*” means a Public Officer, employee, or agent of the Unit.
- e. “*Covered Nonprofit Organization*” means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State (including the Unit).
- f. “*Direct Benefit*” means, with respect to a Public Officer or employee of the Unit, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.

- g. “*Federal Financial Assistance*” means Federal financial assistance that the Unit receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. “*Governing Board*” means the Board of County Commissioners of the Unit.
- i. “*Immediate Family Member*” means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- j. “*Involved in Making or Administering*” means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.
- k. “*Pass-Through Entity*” means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. “*Public Officer*” means an individual who is elected or appointed to serve or represent the Unit (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Unit.
- m. “*Recipient*” means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. “*Related Party*” means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. “*Subaward*” means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

- p. “*Subcontract*” means mean any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

III. **COI Point of Contact**

- a. Appointment of COI Point of Contact. The County Manager for the Unit, shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that the County Manager is unable to serve in such capacity, The Finance Officer shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III(a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

IV. **Conflict of Interest Standards in Contracts and Subawards**

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Unit involved in contracting on behalf of the Unit. The Unit shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
 - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Unit Involved in Making or Administering a Contract or Subaward on behalf of the Unit shall not derive a Direct Benefit from such a Contract or Subaward.
 - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Unit may solicit or receive any gift, favor, reward, service, or promise of reward, including but not limited to a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a Contract or Subaward by the Unit.
 - iii. G.S. § 14-234.3. If a member of the Governing Board of the Unit serves as a director, officer, or governing board member of a Covered Nonprofit Organization,

such member shall not (1) deliberate or vote on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, or (3) solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization.

- iv. G.S. § 14-234.1. A Public Officer or employee of the Unit shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.

b. Federal Standards

- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV(a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.

- 1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.
- 2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV(b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

- ii. Identification and Management of Conflicts of Interest

- 1. Duty to Disclose and Disclosure Forms

- a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward has an ongoing duty to disclose to the COI Point of Contact

potential real or apparent conflicts of interest arising under this Policy.

- b. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- c. If the value of a proposed Contract exceeds \$100,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form contained in Exhibit C from each Covered Individual and file such Conflict of Interest Disclosure Form in records of the Unit.

2. Identification Prior to Award of Contract or Subaward

- a. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall check for contract and subaward compliance and document any material findings, placing any records produced in the record system of Washington County.

3. Management Prior to Award of Contract or Subaward

- a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
 - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from the Pass-Through Entity that provided a Subaward to Unit; or
 - ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board document a justification supporting such rejection in writing.

- b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Unit may enter into the Contract or Subaward in accordance with the Unit's purchasing or subaward policy.

4. Identification After Award of Contract or Subaward

- a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Unit has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Unit shall cease all payments under the relevant Contract or Subaward until the conflict of interest has been resolved.

5. Management After Award of Contract or Subaward

- a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
 - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or
 - ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.

V. Oversight of Subrecipient's Conflict of Interest Standards

- a. Subrecipients of Unit Must Adopt Conflict of Interest Policy. Prior to the Unit's execution of any Subaward for which the Unit serves as a Pass-Through Entity, the COI Point of Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.

- b. Obligation to Disclose Subrecipient Conflicts of Interest. The COI Point of Contact shall ensure that the legal agreement under which the Unit makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

VI. **Gift Standards**

- a. Federal Standard. Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. Exception. Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:
 - i. honorariums for participating in meetings;
 - ii. advertising items or souvenirs of nominal value; or
 - iii. meals furnished at banquets.
- c. Internal Reporting. A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Unit is a Subrecipient.

VII. **Violations of Policy**

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Unit.
- b. Disciplinary Actions for Contractors and Subcontractors. The Unit shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.
- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Unit shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a

gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; of (vii) a management official or other employee of the Unit, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

* * * * *

EXHIBIT A

Examples

<i>Potential Examples of a “Financial or Other Interest” in a Firm or Organization Considered for a Contract or Subaward</i>	<i>Potential Examples of a “Tangible Personal Benefit” From a Firm or Organization Considered for a Contract or Subaward</i>
Direct or indirect equity interest in a firm or organization considered for a Contract or Subaward, which may include: <ul style="list-style-type: none">- Stock in a corporation.- Membership interest in a limited liability company.- Partnership interest in a general or limited partnership.- Any right to control the firm or organization’s affairs. For example, a controlling equity interest in an entity that controls or has the right to control a firm considered for a contract.- Option to purchase any equity interest in a firm or organization.	Opportunity to be employed by the firm considered for a contract, an affiliate of that firm, or any other firm with a relationship with the firm considered for a Contract. A position as a director or officer of the firm or organization, even if uncompensated.
Holder of any debt owed by a firm considered for a Contract or Subaward, which may include: <ul style="list-style-type: none">- Secured debt (e.g., debt backed by an asset of the firm (like a firm’s building or equipment))- Unsecured debt (e.g., a promissory note evidencing a promise to repay a loan).<ul style="list-style-type: none">o Holder of a judgment against the firm.	A referral of business from a firm considered for a Contract or Subaward.
Supplier or contractor to a firm or organization considered for a Contract or Subaward.	Political or social influence (e.g., a promise of appointment to a local office or position on a public board or private board).

EXHIBIT B

COMPLIANCE CHECKLIST FOR OVERSIGHT OF CONTRACT CONFLICTS OF INTEREST

The County of Washington (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates Curtis Potter as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Contracts (as defined in Section II) and file the Checklist in the records of the Unit.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the value of the proposed Contract exceeds \$100,000 the COI Point of Contact shall collect a Conflict of Interest Disclosure Form from each Covered Individual.
3. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to each member of the Governing Board.

Definitions.

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Contract, counterparty, and the subject of the Contract.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Contract:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Contract. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Contract. [If the estimated Contract amount exceeds \$100,000 ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 3 is a potential “real” conflict of interest.	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Contract. If the estimated Contract amount exceeds \$100,000 ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.		
Any identified interest in Step 4 is a potential “real” conflict of interest.	<u><i>Public Officials – Related Party</i></u>	<u><i>Employees – Related Party</i></u>	<u><i>Agents – Related Party</i></u>

5	Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract? If yes, explain.		
Any identified interest in Step 5 is a potential “apparent” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>

COI Point of Contact: _____

Signature of COI Point of Contact: _____

Date of Completion: _____

EXHIBIT C

**CONTRACT CONFLICT OF INTEREST DISCLOSURE FORM
FOR OFFICIALS, EMPLOYEES, AND AGENTS**

The County of Washington (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates Curtis Potter as the “COI Point of Contact.”

The COI Point of Contact has identified you as an official, employee, or agent of the Unit that may be involved in the selection, award, or administration of the following contract: _____ (the “Contract”). To safeguard the Unit’s expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Contract. Using the Exhibit A to the Policy as a guide, please answer the following questions:

1. Do you have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

2. Will you receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

4. Do you have any other partner with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

6. Does your current or potential employer (other than the Unit) have a financial or other interest in a firm considered for this Contract or will such current or potential employer receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

7. Benefits to Employers

- a. Does a current or potential employer (other than the Unit) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Will a current or potential employer (other than the Unit) of any of your Immediate Family Members receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

-
- c. Does a current or potential employer (other than the Unit) of any partner of yours have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- d. Will a current or potential employer (other than the Unit) of any partner of yours receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

8. Does any existing situation or relationship create the *appearance* that you have a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

9. Does any existing situation or relationship create the *appearance* that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

10. Does any existing situation or relationship create the *appearance* that your current or potential employer (other than the Unit) has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

11. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Unit) of any of your Immediate Family Members has a financial or other

interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

12. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Unit) of any other partner has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

* * * * *

Sign Name: _____

Print Name: _____

Name of Employer _____

Job Title: _____

Date of Completion: _____

* * * * *

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: May 2, 2022

ITEM: Public Forum (3-minute limit per speaker)

SUMMARY EXPLANATION:

As is required by North Carolina General Statute §153A-52.1, time has been allotted for comments from the public.

Public Comment Statements

In December of 2015, the Washington County Board of Commissioners adopted a public comment period.

Essentially this policy said that a public comment period shall be set aside at the beginning of each regular monthly Commissioners and it shall be limited to a maximum of thirty (30) minutes.

Additionally this policy stated that all speakers are required to sign up prior to the meeting at which they wish to speak. The signup sheet must be on the podium 30 mins prior to the meeting. Each speaker shall clearly write their name, address, and the topic upon which they wish to speak on the signup sheet.

This board adopted rules that must be followed. Some of the high points of those rules, which I wish to remind the public is:

1. Speakers shall be acknowledged by the Board Chairperson.
2. Speakers shall address the Board from the lectern at the front of the room, and begin their remarks by stating their name and address.
3. Public comment is not intended to require any Board or staff members to answer any impromptu questions or engage in debate. Speakers shall address all remarks to the Board as a body, and not to any individual board or staff members. Discussions between speakers and members of the audience shall not be allowed.
4. Speakers shall be courteous in their language and presentations, and shall not use profanity, racial slurs, or make any obscene remarks, nor engage in any personal attacks of commissioners.

5. Speakers shall have a maximum of three (3) to five (5) minutes to make their remarks depending on the number of speakers and topics. The Chairperson may limit the number of speakers allowed to make substantially similar comments with respect to the same topic.
6. Speakers who have prepared written remarks or supporting documents are encouraged to leave a copy of such remarks and documents with the County Clerk.
7. Speakers shall not discuss any of the following: matters which are the subject of public hearings set for the same meeting; matters which are closed session matters, including without limitation matters within the attorney-client privilege, anticipated or pending litigation, personnel, property acquisition, and matters which are made confidential by law.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: May 2, 2022

ITEM: Providence Omnistructure, Mr. Jeremy Collins

SUMMARY EXPLANATION:

Chair Johnson received a call from Mr. Jeremy Collins of Providence Omnistructure, who requested to speak to the Board of Commissioners.

See attached.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: May 2, 2022

ITEM: USDA NC Rural Development Update, Mr. Reginald Speight, Director

SUMMARY EXPLANATION:

Chair Johnson received a call from Mr. Reginald Speight, Director of USDA NC Rural Development, who requested to speak to the Board of Commissioners. He will give an update on USDA NC Rural Development.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: May 2, 2022

ITEM: Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator

SUMMARY EXPLANATION:

a) Administration of Oath

The Clerk to the Board will administer the Oath of Office to each Board member.

b) Motion to convene as the Board of Equalization and Review (E & R)

c) Hearing of Appeals

As of the preparation of this agenda package, Sherri Wilkins, Tax Administrator, has informed the County Manager's Office that there are no appeals at this time.

d) Motion to recess the Board of E & R until May 16, 2022 at 6:00 PM in the Cooperative Extension Conference Room.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: May 2, 2022

**ITEM: Presentation of the Washington County FY23 Budget Recommendation,
Mr. Curtis Potter, CM/CA**

SUMMARY EXPLANATION:

Mr. Potter will be presenting Washington County's recommended budget for FY23 at this meeting. Budget books will be given to you on Monday night.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: May 2, 2022

ITEM: Broadband/Great Grant Application, Mr. Curtis Potter, CM/CA and Mr. Richard Livingston, LFNC Fellow

SUMMARY EXPLANATION:

Mr. Potter and Mr. Livingston will speak to the Commissioners regarding a Broadband/Great Grant application.

See attachment.

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:
TRACEY A. JOHNSON, CHAIR
JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
WILLIAM "BILL" R. SEXTON, JR.



ADMINISTRATION STAFF:
CURTIS S. POTTER
COUNTY MANAGER/COUNTY ATTORNEY
cpotter@washconc.org

CATHERINE "MISSY" DIXON
FINANCE OFFICER
mdixon@washconc.org

JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823
FAX (252) 793-1183

AGENDA ITEM MEMO

MEETING DATE: May 2nd, 2022 **MEMO Date:** April 29, 2022 **ITEM:**
SUBJECT: GREAT Grant Applications & Requests for Letter of Intent
DEPARTMENT: County Manager's Office
FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA)

ATTACHMENTS:

- A- Washington County GREAT Grant Applicant Comparison Chart
- B- Map of Eligible Service Areas
- C- Map of Proposed Funding Service Areas – Roanoke Connect
- D- Map of Grant Planned Fiber Route – Brightspeed
- E- Memorandum of Understanding – Brightspeed (draft)
- F- Letter of Intent – Roanoke Connect (draft)
- G- Letter of Support – MediaCom (draft)

PURPOSE: To improve understanding of NCDIT's Growing Rural Economies with Access to Technology (GREAT) grant opportunity and to review & decide on applications received by the county for potential partnerships with internet service providers (ISPs).

BACKGROUND: NCDIT's Broadband Infrastructure Office is seeking applications to provide grant funding to private providers of broadband services to facilitate the deployment of broadband service to areas of the state unserved with broadband through the GREAT Grant program. The current funding round may award up to \$350 million in federal American Rescue Plan Act funding. These applications are due May 4th 2022.

To strengthen their applications, ISPs may partner with county entities throughout the state. To date, Washington County has received three requests from 3 different ISPs to partner in providing high speed internet access (at least 100 MBPS symmetric) to the county's underserved areas, as determined by the Federal Communications Commission (FCC) and displayed in attachment B. These partnership requests would require various levels of funding from the county, ranging from \$0 to \$500,000. Proposals are scored more favorably if part of the local match is made with ARP funds. Expenditure of funds would occur after GREAT grant award.

Attachment A compares the various proposals the county has received to date.

FINANCIAL IMPACTS: Financial impacts dependent on firm selected. Should the board choose to make a local match, it would be staff's recommendation to make the match from ARP funds as this improves the probability of award due to the method in which applications are scored.

Long term, the expansion of broadband access in our communities will increase economic opportunities, healthcare opportunities, and personal property tax values. As such, it is projected to have a net positive long run financial impact.

STAFF ANALYSIS:

1. Likelihood of award:

- a. Counties can receive up to \$8 million, with DIT having a total grant project budget of \$350 million and there being 100 counties in the state, the math suggests that this GRANT program is likely to be very competitive.
- b. Conversations with DIT and BIO staff suggest that there is an emphasis on geographic spread of project awards, which casts uncertainty on the probability of receiving two awards here in Washington County.
- c. Choosing to partner with Roanoke Connect at the \$500,000 price point nearly guarantees at least one of their proposals to receive an award. However, the second proposal is unlikely to be awarded given points a and b. This is contrasted by the proposal from Brightspeed which would require only one GREAT grant award.

2. Cost to County

- a. Brightspeed's request of \$100,000 puts the per location county contribution (\$78.30) at under a fifth of Roanoke Connect's request of \$500,000 (\$461.68).

3. Geographic Extent

- a. Brightspeed covers a greater geographic extent than any singular Roanoke Connect proposal and has more proposed connections than both Roanoke Connect proposals combined.
- b. If the County decides to partner with Roanoke Connect, it is probable that only one Roanoke Connect application receives an award, it would then be up to the state to determine which part of the County receives funding for broadband expansion.

STAFF RECOMMENDATION & RECOMMENDED ACTION:

Staff recommends to partner solely with Brightspeed for the reasons highlighted in the analysis above.

Review and discuss the information provided with staff before:

- 1. Deciding which, if any, GREAT Grant Applicants to partner with in their applications due May 4th 2022;**
- 2. Determine exactly how much county ARP funding to commit to each partner's application; and**
- 3. Direct staff to prepare a Letter of Intent for each partner selected in a format, and containing the terms and conditions satisfactory to the County Manager/County Attorney.**

Attachment A - Washington County GREAT Grant Applicant Comparison Chart

Washington County GREAT Grant Applicant Comparison Chart

Firm	Roanoke Connect	Roanoke Connect	Brightspeed (formerly CenturyLink)	MediaCom
Geographic Extent	PFSA 1 (see Attachment B)	PFSA 2 (see Attachment B)	See Attachment C	Unknown
	Creswell, Lake Phelps	Roper, Pea Ridge, Areas of Plymouth	Areas of Plymouth, Roper, Pea Ridge, and Creswell	
Financial Information				
County Contribution (k)	250	250	100	0
Firm Contribution (m)	3.548	3.653	2.26	Unknown
Great Grant Funds (m)	2	2	4	Unknown
Total Cost (m)	5.798	5.903	6.36	Unknown
Service Information				
Residential Customers	472	536	~1252	Unknown
Agricultural Customers	14	16	Unknown	Unknown
Business Customers	21	24	~25	Unknown
Total Locations Served	507	576	1277	Unknown
Speed	Up to 1 GBPS UP/DOWN		Up to 1 GBPS UP/DOWN	Up to 2GBPS down, 1GBPS upload
Data Cap	No		No	Unknown
Project timeline	Construction beginning in 6 weeks after awards announced, anticipating PFSA service completed by end of 2025.		Completion by 2024	Unknown
Cost to Customer				
Monthly residential cost	High Speed Fiber Services 1 GBPS - \$80 100 Mbps - \$60 Unlimited Phone Service - \$35 Bundled Services 1 GBPS + Phone - \$110 100 Mbps + Phone- \$85 FCC APC eligible (\$30 bill reduction)		Starting at \$50 for 200/200 MBPS, Potentially \$0 for APC participants	Unknown
Monthly business cost	High Speed Fiber Services 1 GBPS - \$250 100 Mbps - \$80 First Phone Lines- \$30 Additional Phone Lines- \$20		Same as residential	Unknown
Installation fees	Estimated \$100 per home		\$0	Unknown

Attachment B - Funding Service Areas

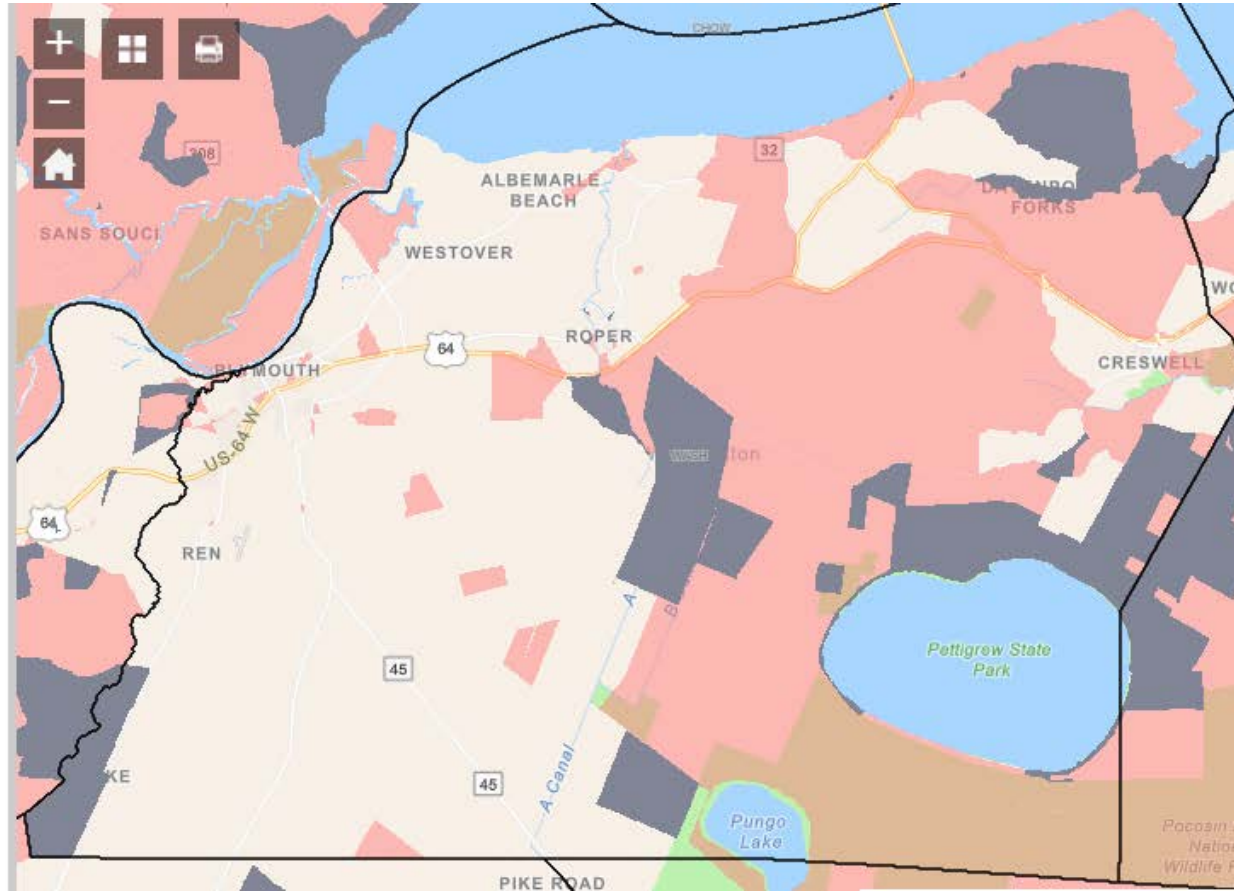
NC County Boundary



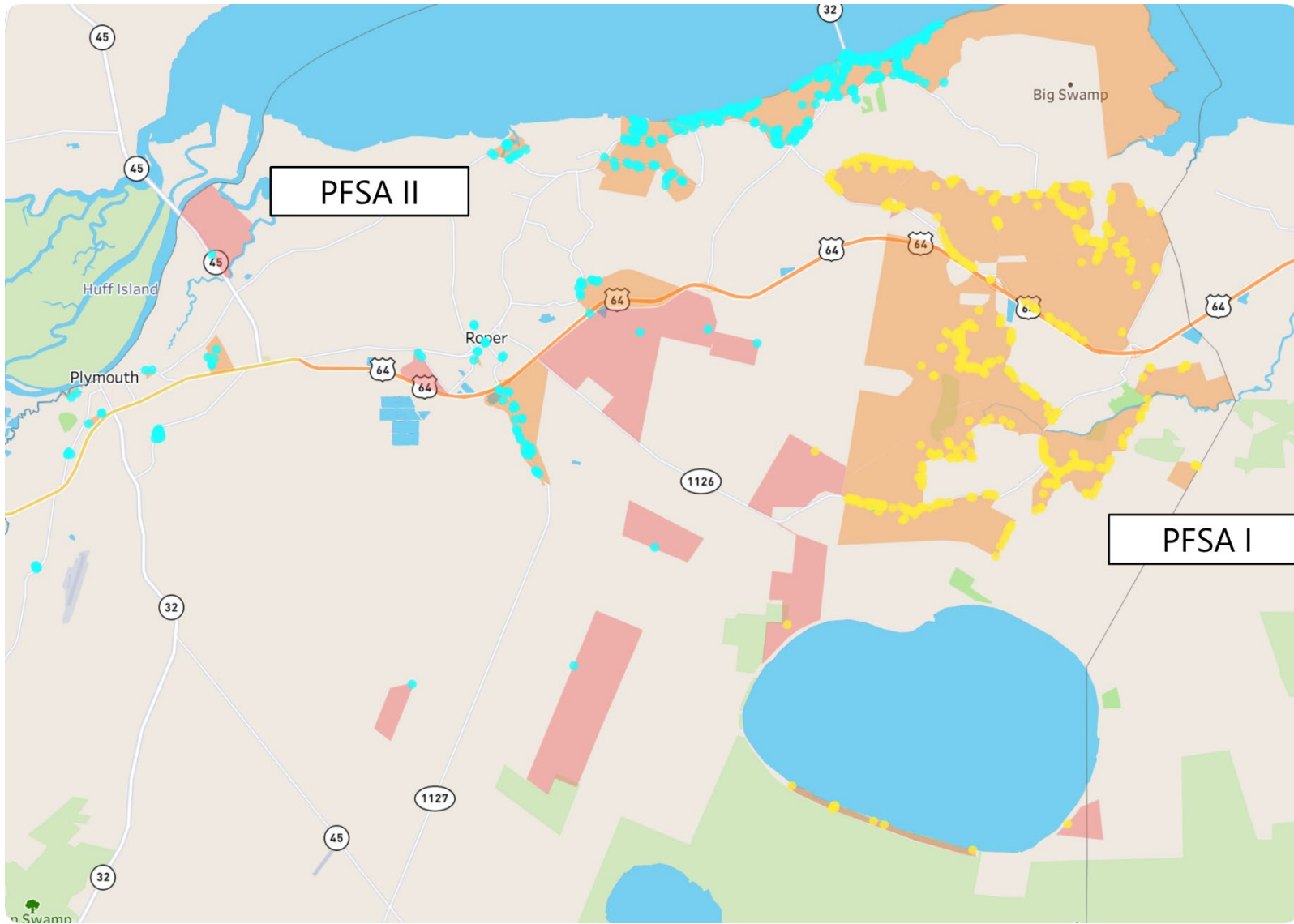
FCC RDOF Auction 904 Phase I Results - INELIGIBLE FOR GREAT



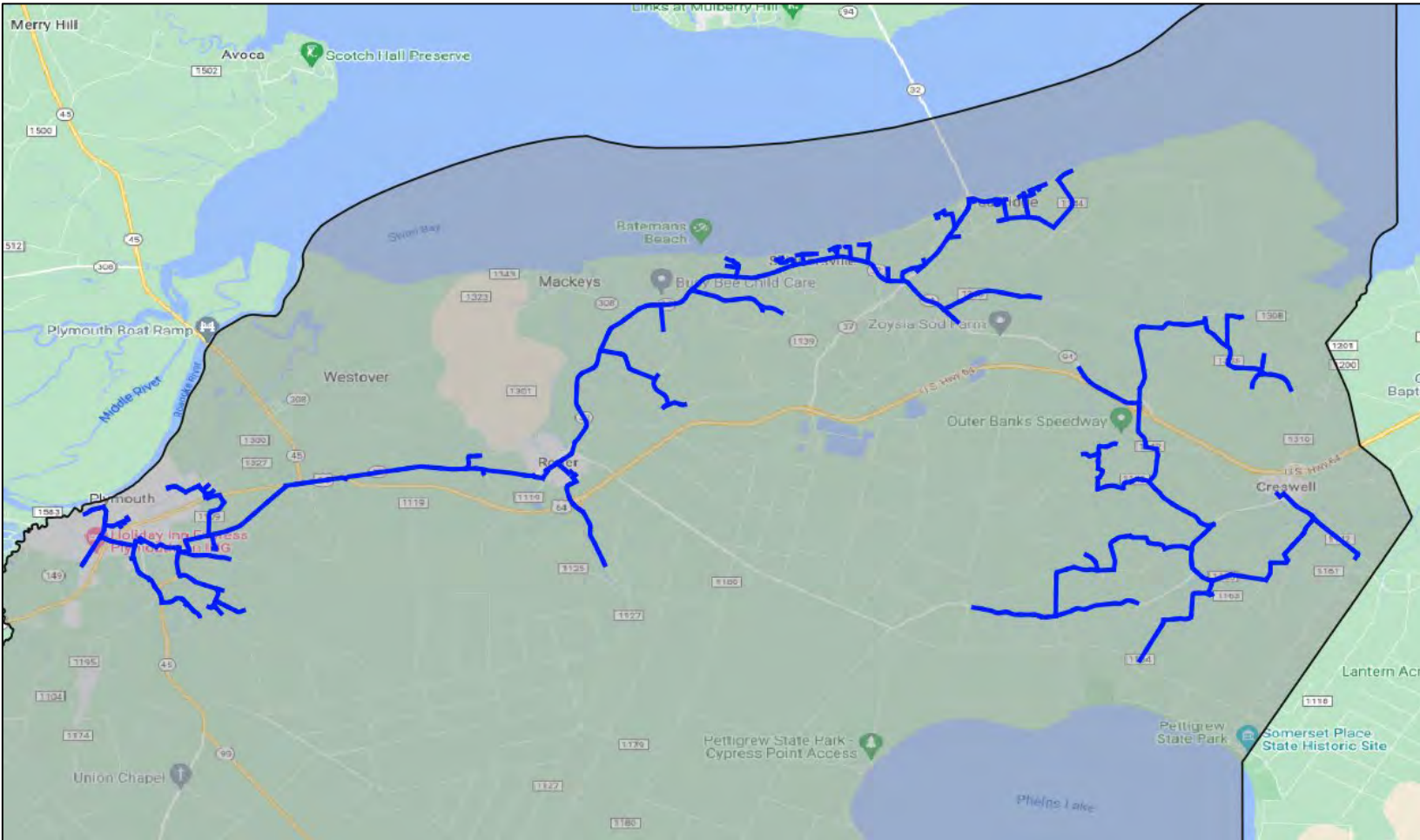
FCC Less Than 25mb/s Download and 3mb/s Upload



Attachment C - Map of Proposed Funding Service Areas – Roanoke Connect



Attachment D - Map of Grant Planned Fiber Route – Brightspeed



Attachment E - Memorandum of Understanding – Brightspeed

MEMORANDUM OF UNDERSTANDING

The parties to this Memorandum of Understanding (“MOU”) are Washington County, North Carolina (“Washington County”) and Connect Holding II, LLC d/b/a Brightspeed (“Brightspeed”). The purpose of this MOU is to establish a commitment by the parties to partner in the North Carolina Growing Rural Economies with Access to Technology (“GREAT”) program established by the North Carolina Broadband Infrastructure Office (“Broadband Office”). Although a partnership between Washington County and Brightspeed has not yet been formalized for the Brightspeed - Washington County Fiber Project (“Project”), which Project is described more specifically below, both parties are anticipating to collaborate on a contract (“Contract”) to be executed if the Broadband Office awards a GREAT Grant to Brightspeed for the Project during the supplemental round of applications due on April 4, 2022. The Contract would require Brightspeed to complete the Project and would require Washington County to pay Brightspeed a portion of the costs associated with the Project. Neither party would be under any obligation to the other: (1) if Brightspeed is not awarded the Project by the Broadband Office; or (2) if, in Brightspeed’s sole discretion, Brightspeed chooses not to submit an application to the Broadband Office for the Project; or (3) if the change in control of the holding company ownership of Brightspeed to Connect Holding, LLC, expected to close in the third quarter of 2022, fails to close. The various obligations in the Contract contemplated by the parties are summarized below:

If Brightspeed is awarded the Project by the Broadband Office, Brightspeed would commit to:

- a. Execute a five-year service agreement with the Broadband Office for the Project, which will deploy fiber-to-the-home service to approximately 1,277 locations with a total Project cost of approximately \$6,360,000;
- b. Draft and submit to Washington a draft Contract once advised by the Broadband Office of a successful application and anticipated award.
- c. Execute a Contract with Washington County to formalize a partnership whereby Brightspeed, under the ownership of Connect Holding, LLC will complete the Project and Washington County will pay a portion of the Project costs as described below and in the Contract;
- d. Complete all Grant Activities to be described in the Contract;
- e. Provide a copy of any required Progress Report to Washington County on the status of the Project;
- f. Notify Washington County if its assistance is needed with the Project;
- g. Submit requests for payment Washington County when the Project is completed, or earlier at the request of Washington County;
- h. Complete all Project work within the required timeframe;
- i. Provide Washington County information on the locations where broadband had been enabled as part of the Project;
- j. Prepare and execute any required nondisclosure agreements related to the Project; and
- k. Include this MOU in its application to the Broadband Office for the Project.

Washington County would commit to:

- a. Execute a Contract with Brightspeed, if Brightspeed is awarded the Project by the Broadband Office. The Contract will formalize a partnership whereby Brightspeed will complete the Project and Washington County will remit \$100,000 to Brightspeed at the conclusion, as addressed in this MOU and the Contract;
- b. Include, as part of the remittance of the \$100,000, any American Rescue Plan Act (“ARPA”) funding;
- c. Obtain all necessary approvals to enter the Contract and remit \$100,000 to Brightspeed at the conclusion of the Project;
- d. Process requests for payment for the Project pursuant to the Contract in a timely manner;
- e. Provide assistance with the Project in accordance with the Contract within the scope of Washington County's authority;
- f. Execute, if needed, a non-disclosure agreement related to the Project;
- g. Provide information about the Project on the Washington County Broadband Initiative website;
- h. Assist in publicizing the Project to Washington County residents; and
- i. Allow Brightspeed to include this MOU in its application to the Broadband Office for the Project.

Connect Holding II, LLC d/b/a Brightspeed

WASHINGTON COUNTY

Name (printed): _____

Name (printed): _____

Title: _____

Title: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

Attachment F - Letter of Intent – Roanoke Connect

I. Letter of Intent

This letter of intent sets forth basic terms and conditions for the application and potential receipt of broadband infrastructure grant funding from the State of North Carolina GREAT grant program administered by the North Carolina Department of Information Technology (NC DIT). This Letter of Intent is intended to set forth the basis upon which upon which **(Local Government)** and **(Internet Service Provider)** (ISP), collectively the “parties”, will work in good faith to make application for and manage GREAT grant funding if awarded. This Letter of Intent supersedes all prior understandings and discussions among the parties relating to the matters described herein.

II. Grant Application

(Local Government) and the ISP have agreed to make an application to the NC GREAT grant program for funding to assist in the ISP’s build-out of fiber-based broadband service to residential, business, and government locations in the area designated by the parties as the grant area. The parties agree to form a “covered partnership”; defined to mean (a) a State or one or more political subdivisions, and (b) a provider of fixed broadband service. The ISP will act as the lead applicant for the GREAT program application.

A. ISP Grant Application Responsibilities

The ISP will prepare the following required information/documents in order to submit the GREAT grant application on or before March 31, 2022 at 11:59 PM Eastern time:

- **Descriptions of:**
 - the covered partnership;
 - the proposed service area covered by the grant;
 - the construction and engineering diagrams for the grant area;
 - the proposed construction timeline for the grant area;
 - the cost of the project;
 - the long -term sustainable business model for the grant area;
 - the speed of and pricing for the broadband service offerings, including any low-income pricing and the qualifications necessary to be eligible for low-income pricing.
- **Exhibits A, B, and C** of this agreement, and these shall remain a permanent and enforceable part of this Letter of Intent;
- **Confirmation of Review and Agreement** to the U.S. Treasury and NTIA recommended minimum requirements for all subgrantee ISPs receiving Coronavirus Capital Projects Fund (Treasury) or Broadband Equity Access and Deployment (NTIA) funds, as listed below. These are the standards of service to which **(Local Government)** will hold the ISP accountable should GREAT grant funds be awarded within the grant area:
 - Uptime: in order to qualify for high cost fund subsidies a provider must offer 99.99% uptime reported monthly.
 - Latency: in order to qualify for high cost fund subsidies a provider must have a latency of less than 100ms for 95% of the measurements from a residential location to the nearest server reported every day of the month with at least one test per hour

- Packet loss: in order to qualify for high cost fund subsidies packet loss must be less than or equal to .3% per month
 - Support: provider must offer 24x7x365 support
 - Installs: Installations of service with less than 125 feet of build to the residence must be completed within 7 days of request
 - Change of Ownership: provider must inform customers of a change in ownership within 30 days of the change
- **Confirmation of current participation** or intent to participate in the Federal Communications Commission (FCC) Affordable Connectivity Program (ACP);
 - **Commitment to provide** options for service for every residential, business, and Community Anchor Institution (School, Library, Healthcare Provider, Government building) in the grant area;
 - **List of other grant funding** that might be used to fund the project;
 - **Demonstrated scalability** to future technologies - Adaptability to 5th Generation Mobile Wireless technology, telehealth, and Internet Of Things devices and applications;
 - **Agreement to negotiate and execute agreements** for at least the following if applicable: use of **(Local Government) property or facilities**); grants of the **(Local Government) American Rescue Plan Act Local Government Fiscal Recovery Funds (ARPA)**; **(Local Government) Franchise Agreements**; **(Local Government) Right of Way use and permitting agreements**;
 - **Document outlining available matching funds** (25% or greater) as suggested in the grant application to increase the likelihood of award.

B. (Local Government) Grant Application Responsibilities

The **(Local Government)** will prepare the following required information/documents in order to submit the GREAT grant application on or before March 31, 2022 at 11:59 PM Eastern time:

- **Matching funds** in the amount of **(\$XXXX)** from **(source of funds)** to support the grant application;
- **Access as needed** to **(Local Government) property and facilities** that the ISP will be granted in order to provide internet service to residential, business, community anchor and government facilities;
- **(Local Government)** single point of contact for permitting and access issues
- Waiver/delay agreement, if applicable, to **(Local Government) franchise, permitting and other fees.**

III. Post-Application

ISP Post-Application Responsibilities

The ISP agrees to submit the grant proposal and to work with **(Local Government)** in an expedient manner to answer questions or help interpret review comments from the granting organization, or any other designee regarding the grant application.

If a grant is awarded in whole or in part, the ISP agrees to:

- Meet the construction timeline that was included in the grant application (appendix A) for broadband infrastructure deployment in the grant area;
- **Offer broadband subscription services** to residential and business customers within the grant area that match the broadband subscription that were included in the grant application;
- **Offer service level agreement standards** within the grant area for uptime, latency, jitter, packet loss and limits on oversubscription that were included in the grant application;
- **Provide (Local Government) construction progress reports** and service technical support reports on a quarterly (first 2 years) and a twice annual basis in perpetuity;
- **Grant to (Local Government) a 30-year indefeasible right** to use 12 strands of singlemode fiber on all fiber routes within the grant area. These fibers shall be provided to **(Local Government)** at no lease fee and no annual maintenance fee for the useful life of the fiber. These fibers shall be used to serve **(Local Government)** facilities and cannot be leased to another third-party broadband Internet Service Provider, so long as the ISP continues to meet its reporting and service level agreement standards contained in Section 2 of this agreement and in appendix A. If the ISP violates these standards, the parties agree to work expeditiously and in good faith to allow the Local Government to lease dark fibers to a competitive third-party broadband Internet Service Provider.

IV. Maintenance and Repair of the New Construction

Scheduled Maintenance

The ISP will manage the required outside plant network needs of the newly constructed fiber in the grant area. ISP and **(Local Government)** systems will not be co-mingled or collocated and the separation of their respective system operations will be maintained throughout the life of the systems. (The Local Government) will not be charged for scheduled maintenance on the newly constructed Fiber Network in the grant area.

Unscheduled Maintenance/Restoration

(Local Government) will not be charged for any unscheduled or emergency maintenance or restoration of newly constructed fiber in the grant area unless it is by (Local Government) sole negligence that the maintenance or restoration became necessary. If the maintenance and restoration is necessary because of (Local Government) sole negligence, (Local Government) costs are limited to its pro-rata strand count share of fiber acquisitions, splicing, and testing, prorated based on the total fiber count in the affected cable, as so repaired, and all costs associated with the repair of the conduit housing the affected cable or the aerial installation of the replacement cable, prorated based on the total number of owners (including ISP) and holders of indefeasible rights to use or equivalent interests in the affected cable.

Relocation

(Local Government) shall reimburse ISP for its proportionate share, calculated as the number of fibers/total number of fibers on the route, of the costs to relocate any portion of the newly constructed fiber in the grant area as follows: All costs of fiber acquisitions, splicing, and testing, prorated based on the total fiber count in the affected cable, as so relocated, and all costs associated with the relocation of the conduit housing the affected cable or the aerial installation of the replacement cable, prorated based on the total number of owners (including ISP) and holders of indefeasible rights to use or equivalent interests in the affected cable.

V. Valuation of Project

Replacement Value will be standard for any future required valuation of the assets consisting of the existing fiber.

VI. Conditions Precedent

The consummation of the transactions described herein is conditional of a grant award.

VII. Documents

Upon mutual acceptance of this proposal, **(Local Government)** will cause drafts of all documents necessary or desirable to effectuate the transactions contemplated hereby to be prepared and delivered to all Parties. All documents would contain customary representations, warranties, covenants and indemnification provisions concerning **(Local Government)** and ISP, which provisions would survive the closing.

VIII. Expenses

Except as may otherwise be provided in documents referenced **in Section II, B above**, each party shall each bear its own costs and expenses incurred in connection with the transactions described in this Letter of Intent.

IX. Confidentiality

Confidentiality. Each Party agrees to maintain the confidentiality of the information received from the other Party in connection with this Letter of Intent or the proposed collaboration, whether received before, on or after the date of this Letter of Intent, and to use such information only for purposes of the proposed collaboration and preparation of the Application; provided, however, that the Parties may disclose the information they receive to their respective employees, advisors and representatives who have a need to know in connection with the proposed collaboration and preparation of the Application and who agree to be bound by the terms hereof. Upon the request of either party, the other Party shall return to the requesting Party all documents (and any copies thereof) and information provided to it in connection with this Letter of Intent or the proposed collaboration. The obligations in this section shall not apply to information which: (a) is required of **(Local Government)** by local, State or Federal open records law requirements; (b) becomes available to the general public through no breach of this section; (c) is possessed by the receiving Party at the time of disclosure (and acquired with no breach of any confidentiality limitation); (d) is subsequently acquired from a third party who has a bona fide right to make such information available without restriction; (e) is independently developed by the receiving Party without use of confidential information of the other Party; or (f) is required to be disclosed by court order (except that the Party required to make such disclosure shall promptly notify the other Party of such court order and cooperate with the other Party to limit the scope of disclosure required).

X. Entire Agreement

The binding provisions - specifically paragraphs V, VI, VII, VIII (“Binding Provisions”) and Exhibits A, B, and C - the entire agreement between the Parties, and supersede all prior oral or written agreements, understandings, representations and warranties and courses of conduct and dealing between the Parties on the subject matter hereof. Except as otherwise provided herein, the Binding Provisions may be amended or modified only by a writing executed by all of the Parties.

XI. Governing Law

The Binding Provisions will be governed by and construed under the laws of the State of North Carolina without regard to its conflicts of laws or principles.

XII. Jurisdiction; Service of Process

Any action or proceeding seeking to enforce any provision of, or based on any right arising out of this letter may be brought against any of the Parties in the state or federal courts of North Carolina and each of the parties do consent to such jurisdiction in any such action or proceeding and waives any objection to venue laid therein. Process in any action or proceeding referred to in the preceding sentence may be served on any Party anywhere in the world.

XIII. Counterparts

This letter may be executed in one or more counterparts, each of which will be deemed to be an original copy of this letter and all of which, when taken together, will be deemed to constitute one and the same agreement. This letter does not purport to include all of the essential terms regarding the transactions contemplated hereby; instead all such terms shall be contained in the documents referenced above to be mutually agreed to after the execution and delivery of this letter.

Accepted and agreed to as of the later date of execution below.

(Local Government):

Date: _____

By: _____

Title: _____

Internet Service Provider (ISP)

Date: _____

By: _____

Title: _____

Exhibit A - Construction Schedule sample

	Year 1			
	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Contact Award				
Federal / State / Local Permits / Environmental Assessment				
Engineering / Access / Civil / Structural Designs				
Develop and Submit EA Package to State, Federal, and Tribal Authorities				
Acquire Approval				
Tribal/County / City / ADOT ROW Application and Permitting Process				
Acquire ROW's				
Make Ready / New Line Build				
Make Ready Assessment / Remedy any Issues of Existing Line				
Fiber Optic Engineering				
Site Visit				
Engineering Fiber Backbone				
Engineering Laterals				
Procurement				
Finalize Fiber Optics Design Documents and Procure Materials				
Material / Delivery				
Outside Plant Construction				
Underground Construction				
Conduit / Fiber Installation				
Aerial / Fiber Installation				
Distribution Line Installation				
FTTH Fiber Optic Build-out				
Splicing & Testing				
Splicing of Fibers				
OTDR Testing				
Certification of Project				
Certification by Licensed P.E.				
Project Close Out				

Exhibit B - Pricing Schedule

Please provide a residential pricing schedule for all tiers of service that will be in force for at least the first 5 years of service offerings. After the first five years, prices increase tied to the Consumer Price Index for the South Region will be allowed.

Tier	Download Speed (Mbps)	Upload Speed (Mbps)	Monthly Recurring Cost	Taxes and Fees	Non-Recurring and Installation Charges

Exhibit C -Segments of Fiber

Please list all segments of fiber on which (The Local Government) will be granted a 12 strand 30-year lease with no lease or routine operations and maintenance charges:

Segment Name	Start point address or lat/long	End point address or lat/long

<NAME>
<MUNICIPALITY>
<ADDRESS>
<ADDRESS>
<TEL#>
<EMAIL>

<DATE>

To North Carolina Department of Information Technology,

RE: Letter of Support for Mediacom's application in the NCDIT Great Grant Federal Program

High quality broadband service is a vital necessity. We applaud the massive focus the state of North Carolina is putting on resolving the unserved broadband issue across the state in the Federal round of the Great Grant program.

In <MUNICIPALITY>, we have a number of unserved homes that need access to high-speed broadband service. Mediacom has approached us with a proposal they intend to submit in the Great Grant program and has asked us to support their application. Their application proposes to build a Fiber to the Premises network offering speeds up to 2000 Mbps download and 1000 Mbps upload to many unserved homes in our <County/City/Town>.

We wanted to take the time to write a letter of support in this application. We feel this application will help address the lack of broadband service to unserved homes and goes above and beyond the requirements as outlined in the Great Grant program of 100 Mbps symmetrical speeds.

If you have any questions or concerns, please contact me at <TELEPHONE> or via email at <EMAIL>. Alternatively, you can contact Mediacom for additional details. Their point of contact for the grant is Christopher Lord. He can be reached via telephone at 850-934-2551 or via email at clord@mediacomcc.com.

Thanks,

<NAME>

<MUNICIPALITY>

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: May 2, 2022

ITEM: Finance Officer's Report

SUMMARY EXPLANATION:

Ms. Missy Dixon, Finance Officer will discuss the enclosed budget amendments/transfers to the Board for approval/disapproval and information.

See attached.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 085

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

Date: March 31, 2022

RE: Planning & Inspections/Landfill/Water Operations

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

Account Code	Description	Old	+ or (-)	New
10-4350-353	Planning & Inspections-Maintenance & Repair-Vehicle	1,000.00	(30.00)	970.00
10-4350-491	Planning & Inspections-Dues & Subscriptions	800.00	30.00	830.00
Planning & Inspections				
33-8100-601	Landfill-Designated for Future Appropriation	87,595.00	(42,000.00)	45,595.00
33-7400-600	Landfill-Contracted Services	33,000.00	42,000.00	75,000.00
Landfill				
35-7130-200	Water Operations-Supplies & Materials	27,400.00	(4,284.00)	23,116.00
35-7130-600	Water Operations-Contracts-Mowing	12,500.00	4,284.00	16,784.00
Water Operations				
		162,295.00	-	162,295.00

Justification:

To transfer monies within the Planning & Inspections budget to cover the costs of the Bouncie's through fiscal year end. To transfer monies within the Landfill budget to cover the costs of repairs to the scale house and for yard waste grinding that needs to be completed prior to fiscal year end. To transfer monies within the Water Operations budget to cover the increase in mowing costs due to gas prices and additional acreage through fiscal year end.

Budget Officer's Initials esp

Approval Date: 4/1/22

Initials: MD
Batch #: 2022-085
Date: 4/1/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 086

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

Date: March 31, 2022

RE: JCPC

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

Account Code	Description	Old	+ or (-)	New
10-3970-042	JCPC-Administration	(8,188.00)	5,000.00	(3,188.00)
10-3970-041	JCPC-Washington County Youth	(18,182.00)	(5,000.00)	(23,182.00)
10-5830-250	JCPC-CBA	8,188.00	(5,000.00)	3,188.00
10-5830-200	JCPC-Washington County Youth	20,000.00	5,000.00	25,000.00
JCPC		1,818.00	-	1,818.00

Justification:

To transfer monies from the JCPC Administration Budget to the JCPC Washington County Youth Budget. The administration monies have not been needed this fiscal year since we have just started meeting 1 person again therefore we are moving some of those funds to the Youth Program to help with the cost of taking children to summer camp. The JCPC Board approved this on 3/21/2022.

Budget Officer's Initials

MS

Approval Date:

4/1/22

Initials:

MP

Batch #:

2022-086

Date:

4/1/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 087

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

Date: March 31, 2022

RE: Sheriff

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

Account Code	Description	Old	+ or (-)	New
10-4310-600	Sheriff-Animal Control	8,000.00	(2,500.00)	5,500.00
10-4310-310	Sheriff-Travel	4,500.00	2,500.00	7,000.00
Sheriff		12,500.00	-	12,500.00

Justification:

To transfer monies within the Sheriff's Office Budget to cover the costs to send the SRO Officers to the SRO Conference that is taking place in June.

Budget Officer's Initials

CDP

Approval Date:

4/1/22

Initials:

MP

Batch #:

2022-087

Date:

4/1/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 088

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

Date: April 4, 2022

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	163,028.00	(115.00)	162,913.00
10-4265-605	Facility Services - Contracted Services-Fire Extinguisher	3,000.00	115.00	3,115.00
Facility Services		166,028.00	-	166,028.00

Justification:

To transfer monies within the Facility Services Budget to cover the costs of the fire extinguisher maintenance through fiscal year end.

Budget Officer's Initials

CP

Approval Date:

4/4/22

Initials:

CP

Batch #:

2022-088

Date:

4/4/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 089

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

Date: April 4, 2022

RE: Water Treatment

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

Account Code	Description	Old	+ or (-)	New
35-7135-600	Designated for Future Appropriation	48,367.00	(9,000.00)	39,367.00
35-7135-200	Water Treatment-Supplies & Materials	7,999.00	3,500.00	11,499.00
35-7135-299	Water Treatment-Water Treatment Chemicals	25,000.00	5,500.00	30,500.00
Water Treatment		81,366.00	-	81,366.00

Justification:

To transfer monies within the Water Treatment Budget to cover the costs of chlorine gas, water lab testing equipment, and chemicals for the plant/handheld analyzers. Costs of these materials and shipping have all increased and additional monies are needed to cover these costs through fiscal year end.

Budget Officer's Initials MSD

Approval Date: 4/4/22

Initials:	MSD
Batch #:	2022-089
Date:	4/5/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 090

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

Date: April 4, 2022

RE: SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-5310-011	SS Admin-Salaries & Wages-Regular	2,102,526.00	(7,500.00)	2,095,026.00
10-5310-090	SS admin - FICA Tax	162,162.00	(2,000.00)	160,162.00
10-5310-100	SS Admin - Retirement	391,506.00	(3,500.00)	388,006.00
10-5310-101	SS Admin - 401(K) Contribution	62,883.00	(3,500.00)	59,383.00
10-5310-140	SS Admin - Workmans Comp	52,435.00	(1,000.00)	51,435.00
10-5310-330	SS Admin - Utilities	27,000.00	(1,000.00)	26,000.00
10-5310-350	SS Admin - Maintenance & Repair-Building	38,000.00	18,500.00	56,500.00
SS Admin		2,836,512.00	-	2,836,512.00

Justification:

DSS is requesting to transfer monies within their budget from various lines to Maintenance Building & Repair in an effort to replace the exterior doors to the agency which are now failing to lock properly and are separating at the seams. They have received quotes to replace the doors and include handicap openers. The agency was approached by a client in a motorized wheel chair recently who asked when the doors would be improved as it was a struggle for them to gain access into the lobby without assistance because the current doors are so cumbersome, heavy and stick making them hard to open for a person in a wheel chair. In order to accomodate even the most vulnerable populations in this county with disabilities, the agency feels it is necessary to replace these doors and include handicap openers.

Budget Officer's Initials CSF

Approval Date: 4/4/22

Initials: MD
Batch #: 2022-090
Date: 4/4/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 091

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

Date: April 6, 2022

RE: Clerk of Court/Sheriff/SS Transit

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

Account Code	Description	Old	+ or (-)	New
10-4265-202	Clerk of Court-Maintenance & Repair Building	1,500.00	(220.00)	1,280.00
10-4265-201	Clerk of Court-Departmental Supplies	1,700.00	220.00	1,920.00
Clerk of Court				
10-4310-392	Sheriff-Undercover Investigations	7,000.00	(2,000.00)	5,000.00
10-4310-260	Sheriff-Departmental Supplies	37,000.00	2,000.00	39,000.00
Sheriff				
10-5400-250	Transit-Maintenance & Repair Vehicle	55,314.00	(5,000.00)	50,314.00
10-5400-311	Transit-Riverlight Transit Vehicle Fuel	27,500.00	5,000.00	32,500.00
SS Transit				
		130,014.00	-	130,014.00

Justification:

The Clerk of Court is requesting to move monies from Maintenance & Repair Buldings to Departmental Supplies to cover the cost to purchase a chair prior to fiscal year end. To transfer monies within the Sheriff's Office budget to departmental supplies for the purchase of fiscal year end office supplies. DSS is requesting to move monies within the Transit budget to the fuel line to cover the costs of fuel through fiscal year end due to the rise in gas prices in the last several weeks.

RECEIVED

APR 06 2022

Washington County Manager's Office

Budget Officer's Initials

MS

Approval Date:

4/6/22

Initials:

Batch #:

Date:

Initials:	<i>MS</i>
Batch #:	<i>2022-091</i>
Date:	<i>4/7/2022</i>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 092

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

Date: April 7, 2022

RE: Manager's Office

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

Account Code	Description	Old	+ or (-)	New
10-4120-130	Manager's Office - Unemployment Insurance	1,008.00	(1,008.00)	-
10-4120-191	Manager's Office - UNC SOG LFNC Intern Prog	20,000.00	(2,000.00)	18,000.00
10-4120-310	Manager's Office - Travel	2,000.00	(1,000.00)	1,000.00
10-4120-355	Manager's Office - Maintenance & Repair Vehicle	1,500.00	(500.00)	1,000.00
10-4120-260	Manager's Office - Departmental Supplies	7,000.00	4,508.00	11,508.00
Manager's Office		31,508.00	-	31,508.00

Justification:

To transfer monies from various lines to Departmental Supplies within the Manager's Office Budget. This request is being made to purchase year-end supplies, replace 1 existing outdated PC for the Admin Assistant together with associated software, and potentially purchase a 2nd PC with associated software to be used by the next LFNC Fellow anticipated to join staff in FY23.

Budget Officer's Initials CSJ

Approval Date: 4/7/22

Initials:	<u>CSJ</u>
Batch #:	<u>2022-092</u>
Date:	<u>4/8/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 093

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

Date: April 12, 2022

RE: Sheriff

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

Account Code	Description	Old	+ or (-)	New
10-4310-392	Sheriff-Undercover Investigations	5,000.00	(4,000.00)	1,000.00
10-4310-540	Sheriff-Capital Outlay Vehicles	192,960.00	4,000.00	196,960.00
Sheriff		197,960.00	-	197,960.00

Justification:

To transfer monies within the Sheriff's Office Budget from Undercover Investigations to Capital Outlay Vehicles for the purchase and installation of the push bumper guards for the 4 new Dodge Chargers that have been delivered.

Budget Officer's Initials CEP

Approval Date: 4/12/22

Initials:	<u>MP</u>
Batch #:	<u>2022-093</u>
Date:	<u>4/12/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 094

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

Date: April 14, 2022

RE: Tax

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

Account Code	Description	Old	+ or (-)	New
10-4140-310	Tax Admin - Travel	500.00	(500.00)	-
10-4140-315	Tax Admin - Training	5,000.00	(3,000.00)	2,000.00
10-4140-500	Tax Admin - Contracted Services	19,700.00	1,000.00	20,700.00
10-4140-510	Tax Admin - Contracted Services - Zacchaeus	6,500.00	2,500.00	9,000.00
Tax		31,700.00	-	31,700.00

Justification:

To transfer monies within the Tax Department Budget from the training and travel lines to the two contracted services lines as additional funds are needed for Elite programming from Dynamic Data and more monies are needed for Zacchaeus for legal service work due to a taxpayer filing bankruptcy.

Budget Officer's Initials CP

Approval Date: 4/14/22

Initials:	MD
Batch #:	2022-014
Date:	4/18/22

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 095

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

Date: April 14, 2022

RE: SS Transportation

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

Account Code	Description	Old	+ or (-)	New
10-5400-250	SS Transportation - Maintenance & Repair-Vehicle	50,314.00	(5,000.00)	45,314.00
10-5400-311	SS Transportation - Riverlight Transit Vehicle Fuel	32,500.00	5,000.00	37,500.00
SS Transportation		82,814.00	-	82,814.00

Justification:

To transfer monies within the SS Transportation Department Budget from Maintenance & Repair Vehicle to the Riverlight Transit Fuel line as additional funds are needed to cover the cost of fuel through fiscal year end due to the climbing fuel prices.

Budget Officer's Initials CS

Approval Date: 4/14/22

Initials: MD

Batch #: 2022-095

Date: 4/18/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 096

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

Date: April 18, 2022

RE: Governing Board/Manager's Office/SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-4110-310	Governing Board - Travel	13,000.00	(1,500.00)	11,500.00
10-4110-200	Governing Board - Departmental Supplies	4,000.00	1,500.00	5,500.00
Governing Board				
10-4120-190	Manager's Office - Legal Services	8,000.00	(1,000.00)	7,000.00
10-4120-380	Manager's Office - Advertising	2,500.00	1,000.00	3,500.00
Manager's Office				
10-5310-310	SS Admin - Travel	6,500.00	(250.00)	6,250.00
10-5310-311	SS Admin - Vehicle Fuel	5,000.00	250.00	5,250.00
SS Admin				
		39,000.00	-	39,000.00

Justification:

To transfer monies within the Governing Board Budget to purchase magnetic signs with the new logo on them for county vehicles. To transfer monies within the Manager's Office Budget to cover the costs of advertising that was more than originally budgeted due to the ads being run for the upset bids. To transfer monies within the SS Admin Budget to cover the increased cost of fuel, this along with a budget amendment that will be taken before the board in May should be enough to cover the costs through fiscal year end.

Budget Officer's Initials OSP

Approval Date: 4/18/22

Initials: MD
Batch #: 2022-096
Date: 4/18/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 097

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

Date: April 20, 2022

RE: Sheriff/Planning & Inspections

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

Account Code	Description	Old	+ or (-)	New
10-4310-010	Sheriff - Salaries & Wages - Regular	808,363.00	(2,000.00)	806,363.00
10-4310-350	Sheriff - Maintenance & Repair Equipment	2,000.00	(900.00)	1,100.00
10-4310-392	Sheriff - Undercover Investigations	1,000.00	(1,000.00)	-
10-4310-540	Sheriff - Capital Outlay Vehicles	196,960.00	(1,500.00)	195,460.00
10-4310-355	Sheriff - Maintenance Vehicles	30,491.00	5,400.00	35,891.00
Sheriff				
10-4350-353	Planning & Inspections - Maintenance & Repair Vehicle	970.00	(300.00)	670.00
10-4350-311	Planning & Inspections - Travel	750.00	300.00	1,050.00
Planning & Inspections				
		1,040,534.00	-	1,040,534.00

Justification:

To transfer monies within the Sheriff's Office budget to cover the costs for maintenance & repair to vehicles through fiscal year end. To transfer monies within the Planning & Inspections budget to cover the costs of fuel through fiscal year end.

Budget Officer's Initials CSP

RECEIVED

APR 2 2022

Washington County Manager's Office

Approval Date: 4/21/22

Initials:	<u> CSP </u>
Batch #:	<u> 2022-097 </u>
Date:	<u> 4/21/22 </u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 098

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

Date: April 25, 2022

RE: Governing Board

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

Account Code	Description	Old	+ or (-)	New
10-4110-310	Governing Board - Travel	11,500.00	(1,000.00)	10,500.00
10-4110-200	Governing Board - Departmental Supplies	5,500.00	1,000.00	6,500.00
Governing Board		17,000.00	-	17,000.00

Justification:

To transfer monies within the Governing Board budget to purchase lapel pins with the County's new logo.

Budget Officer's Initials CSF

Approval Date: 4/25/22

Initials:	<u>MD</u>
Batch #:	<u>2022.098</u>
Date:	<u>4/25/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 099

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

Date: April 25, 2022

RE: Board of Elections

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

Account Code	Description	Old	+ or (-)	New
10-4170-315	Board of Elections - Training	10,200.00	(8,000.00)	2,200.00
10-4170-260	Board of Elections - Departmental Supplies	3,199.00	8,000.00	11,199.00
Board of Elections		13,399.00	-	13,399.00

Justification:

To transfer monies within the Board of Elections budget to cover the purchase of various office supplies such as filing cabinets, shelving, etc. for the relocation to the Roper Annex Building.

Budget Officer's Initials CSB

Approval Date: 4/25/22

Initials:	CP
Batch #:	2022-099
Date:	4/25/2022

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 100

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

Date: May 2, 2022

RE: Sheriff/Senior Center

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

Account Code	Description	Old	+ or (-)	New
10-3500-280	MIPPA Grant - Medicaid Improvement for Patients	(5,173.00)	(90.00)	(5,263.00)
10-6050-998	MIPPA Grant - Medicaid Improvement for Patients	3,016.00	90.00	3,106.00
MIPPA Grant				
10-3500-271	SHIIP-Senior Health Insur-Program Inc/Service Deliv Fee	-	(100.00)	(100.00)
10-6050-996	SHIIP-Senior Health Insur-Program Inc/Service Deliv Fee	-	100.00	100.00
SHIIP				
Balanced:		(2,157.00)	-	(2,157.00)

Justification:

To correct the budgeted revenues and expenses based on monies received from the MIPPA Grant as an incorrect figure was originally given to Finance. To budget for monies received on behalf of the SHIIP Grant Program during an event where the Extension Office was set up to help the senior community sign up for insurance.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 101

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

Date: May 2, 2022

RE: SS Admin/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	(3,090,396.00)	(20,000.00)	(3,110,396.00)
10-5380-190	SS Economic Support-WF Employment Services	29,981.00	(10,000.00)	19,981.00
10-5310-260	SS Admin-Departmental Supplies	51,000.00	7,500.00	58,500.00
10-5310-311	SS Admin-Vehicle Fuel	5,250.00	2,500.00	7,750.00
10-5310-350	SS Admin-Maintenance & Repair-Building	56,500.00	2,500.00	59,000.00
10-5310-351	SS Admin-Repair & Maintenance-Equipment	2,340.00	1,000.00	3,340.00
10-5310-370	SS Admin-Advertising	2,750.00	1,000.00	3,750.00
10-5310-390	SS Admin-Dues & Subscription	11,700.00	500.00	12,200.00
10-5380-405	SS Economic Support-LIHWAP-Low Income Household Water Assist	34,270.00	15,000.00	49,270.00
SS Admin/SS Economic Support				
Balanced:		(2,896,605.00)	-	(2,896,605.00)

Justification:

DSS is requesting several budgetary adjustments to allow funds to be available for expenses arising through the end of the fiscal year. DSS has encountered increased costs for fuel, repairs and other supplies within the agency during the fiscal year. In an effort to ensure no lines run in the negative as a result of increasing costs, we are requesting to move funds from a non-reimbursable line to a reimbursable line which will generate additional revenues to the county. DSS is also requesting this budget amendment to increase revenues and expenditures for the Low Income Household Water Assistance program after being notified that we are receiving an increase in funding through a reallocation from the state.

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 #: 2022 - 102

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

Date: May 2, 2022

RE: Sheriff/Senior Center/Recreation/EMS

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	(5,570.00)	(840.00)	(6,410.00)
10-4310-611	Gun Permits Discretionary-County Portion	32,640.00	840.00	33,480.00
10-3540-030	Gun Permits-State Portion	(6,700.00)	(1,030.00)	(7,730.00)
10-4310-612	Gun Permits-State Portion	7,970.00	1,030.00	9,000.00
10-3540-040	Finger Printing	(1,540.00)	(210.00)	(1,750.00)
10-4310-613	Finger Printing	3,575.00	210.00	3,785.00
Sheriff				
10-3509-010	Senior Center Trips	(224.00)	(300.00)	(524.00)
10-5150-380	Senior Center Trips	947.00	300.00	1,247.00
10-3509-020	Senior Center Donations	(1,819.00)	(150.00)	(1,969.00)
10-5150-650	Senior Center Donations	4,125.00	150.00	4,275.00
Senior Center				
10-3360-000	Recreation-Donations	(562.00)	(50.00)	(612.00)
10-6120-650	Recreation-Donations	2,097.00	50.00	2,147.00
Recreation				
37-3490-020	DUKE Race-CARS Grant	(4,300.00)	(2,800.00)	(7,100.00)
37-4330-652	DUKE Race-CARS Grant	4,300.00	2,800.00	7,100.00
37-3490-021	UNC PECC+ Program Grant	(1,200.00)	(300.00)	(1,500.00)
37-4330-653	UNC PECC+ Program Grant	1,200.00	300.00	1,500.00
EMS				
Balanced:		34,939.00	-	34,939.00

Justification:

This amendment is to budget revenues and expenditures for additional monies received for Sheriff Office gun permitting, finger printing, Senior Center trips and donations, Recreation donations, and two EMS Grant Programs.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 103

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

Date: May 2, 2022

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	(3,110,396.00)	(162,532.00)	(3,272,928.00)
10-5380-406	LIEAP Payments	234,493.00	162,532.00	397,025.00
SS Economic Support				
Balanced:		(2,875,903.00)	-	(2,875,903.00)

Justification:

To budget additional revenues and expenditures for the Low Income Energy Assistance Program (LIEAP) Payments line. DSS was notified via letter from NC DHHS authorizing additional supplement payments to individual clients who received a regular payment during the active LIEAP Season. These monies are in addition to the county's previously budgeted amount.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 104

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

Date: May 2, 2022

RE: General Fund/EMS/ARPA Fund

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

Account Code	Description	Old	+ or (-)	New
10-3480-087	ARPA Revenue Replacement	-	(1,337,663.57)	(1,337,663.57)
10-9800-982	Transfer to Washington Co EMS	383,987.00	(128,719.76)	255,267.24
10-3990-000	Appropriated Fund Balance	(1,395,135.88)	1,395,135.88	-
10-9990-000	Contingency	22,180.00	71,247.45	93,427.45
				-
37-3980-010	Transfer from General Fund	(383,987.00)	128,719.76	(255,267.24)
37-3491-001	ARPA Revenue Replacement	-	(128,719.76)	(128,719.76)
				-
55-4100-001	American Rescue Plan Act (ARPA) of 2021	2,249,279.00	(1,466,383.33)	782,895.67
55-4100-002	First Responder Services	-	992,648.63	992,648.63
55-4100-003	General Administration Services	-	473,734.70	473,734.70
General Fund/EMS/ARPA Fund				
Balanced:		876,323.12	-	876,323.12

Justification:

To amend the General Fund, EMS and ARPA budgets to allocate ARPA funding in the appropriate locations to be spent as Revenue Replacement for salaries. By doing this, we are eliminating the currently appropriated general fund fund balance. Salaries being used are Manager's Office, Finance Office, Sheriff's Office and EMS Management for the period of July 1, 2021 - April 26, 2022. By using EMS salaries we are reducing the original transfer from the general fund to EMS to put all ARPA monies back into the general fund.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Monthly Financial Summary

as of April 26, 2022

	Budget	YTD Activity
General Fund (10):		
Revenues	16,652,949.50	12,720,572.39
Expenditures	(16,652,949.50)	(12,140,666.74)
Balance:	-	579,905.65
<i>*Fund Balance Appropriation</i>		<i>1,395,135.88</i>
Capital Outlay-Washington Co Schools (21):		
Revenues	570,000.00	373,667.16
Expenditures	(570,000.00)	(333,333.30)
Balance:	-	40,333.86
<i>*Fund Balance Appropriation</i>		<i>-</i>
Drainage Fund (30):		
Revenues	267,498.00	89,952.86
Expenditures	(267,498.00)	(25,505.00)
Balance:	-	64,447.86
<i>*Fund Balance Appropriation</i>		<i>39,819.00</i>
Sanitation Fund (33):		
Revenues	1,545,491.00	1,331,191.59
Expenditures	(1,545,491.00)	(978,059.61)
Balance:	-	353,131.98
<i>*Fund Balance Appropriation</i>		<i>97,908.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>
Water Fund (35):		
Revenues	1,587,059.00	1,112,311.43
Expenditures	(1,587,059.00)	(793,821.69)
Balance:	-	318,489.74
<i>*Fund Balance Appropriation</i>		<i>-</i>
EMS Fund (37):		
Revenues	2,309,025.00	1,709,338.80
Expenditures	(2,309,025.00)	(1,773,183.03)
Balance:	-	(63,844.23)
<i>*Fund Balance Appropriation</i>		<i>272,238.00</i>
<i>*Transfer from General Fund</i>		<i>383,987.00</i>
Airport Taxi Lane Grant Fund (38):		
Revenues	676,000.00	-
Expenditures	(676,000.00)	-
Balance:	-	-
<i>*Fund Balance Appropriation</i>		<i>15,000.00</i>
Airport Fund (39):		
Revenues	181,997.00	150,600.06
Expenditures	(181,997.00)	(101,173.69)
Balance:	-	49,426.37
<i>*Transfer from General Fund</i>		<i>95,997.00</i>

	Budget	YTD Activity
DSS Trust Fund Accounts (51):		
Revenues	276,000.00	208,505.83
Expenditures	(276,000.00)	(147,815.99)
Balance:	-	60,689.84
<i>*Fund Balance Appropriation</i>		<i>-</i>
American Rescue Plan Act (ARPA) of 2021 (55):		
Revenues	2,249,279.00	1,124,639.50
Expenditures	(2,249,279.00)	-
Balance:	-	1,124,639.50
<i>*Fund Balance Appropriation</i>		<i>-</i>
Projects/Grants Fund (58):		
Revenues	3,861,301.00	388,769.89
Expenditures	(3,861,301.00)	(358,833.89)
Balance:	-	29,936.00
<i>*Fund Balance Appropriation</i>		<i>20,000.00</i>
<i>*Transfer from General Fund</i>		<i>30,000.00</i>
CRF Pandemic Recovery (60):		
Revenues	419.53	419.53
Expenditures	(419.53)	(419.53)
Balance:	-	-
<i>*Fund Balance Appropriation</i>		<i>419.53</i>
Travel & Tourism Fund (63):		
Revenues	193,982.00	113,021.05
Expenditures	(193,982.00)	(124,945.47)
Balance:	-	(11,924.42)
<i>*Fund Balance Appropriation</i>		<i>32,300.00</i>
E-911 Fund (69):		
Revenues	402,057.00	62,409.52
Expenditures	(402,057.00)	(201,625.65)
Balance:	-	(139,216.13)
<i>*Fund Balance Appropriation</i>		<i>308,443.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>
Revaluation Fund (70):		
Revenues	40,000.00	40,009.04
Expenditures	(40,000.00)	-
Balance:	-	40,009.04
<i>*Transfer from General Fund</i>		<i>40,000.00</i>

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Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3352-003	CTR FOR TECH/CIVIC LIFE (CTCL) GRT-ELECT	\$6,591.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3352-004	2020 HAVA FUNDS-NC CFDA# 90-404	\$0.00	\$0.00	\$0.00	\$34,574.00	\$0.00	\$34,574.00	0%
10-3353-000	INSURANCE PROCEEDS	\$36,700.12	\$5,496.00	\$0.00	\$5,495.71	\$0.00	-\$0.29	100%
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	\$4,211.00	\$4,000.00	\$0.00	\$0.00	\$0.00	-\$4,000.00	0%
10-3360-000	RECREATION-DONATIONS	\$0.00	\$562.00	\$0.00	\$611.88	\$0.00	\$49.88	109%
10-3360-002	RECREATION-BASKETBALL FEES	\$410.00	\$1,500.00	\$0.00	\$0.00	\$0.00	-\$1,500.00	0%
10-3360-005	RECREATION-FOOTBALL FEES	\$0.00	\$1,750.00	\$0.00	\$0.00	\$0.00	-\$1,750.00	0%
10-3360-007	RECREATION-CHEERLEADING	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	-\$250.00	0%
10-3360-013	RECREATION-VENDOR RENTS AND CONCESS	\$0.00	\$250.00	\$0.00	\$200.00	\$0.00	-\$50.00	80%
10-3370-000	RECREATION-PARTICIPANT INSURANCE	\$315.00	\$2,000.00	\$0.00	\$0.00	\$0.00	-\$2,000.00	0%
10-3370-001	RECREATION-COACHES CLINIC FEES	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	-\$80.00	0%
10-3410-000	WINE AND BEER TAX	\$32,368.24	\$40,000.00	\$0.00	\$0.00	\$0.00	-\$40,000.00	0%
10-3415-000	ABC PROFIT DISTRIBUTION	\$20,818.80	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$25,000.00	0%
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42	\$227,966.35	\$200,000.00	\$17,481.20	\$129,268.98	\$0.00	-\$70,731.02	65%
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	\$701,794.40	\$630,000.00	\$52,011.55	\$419,448.60	\$0.00	-\$210,551.40	67%
10-3450-000	SALES TAX ONE CENT LOCAL	\$1,048,777.48	\$935,000.00	\$84,314.69	\$601,781.32	\$0.00	-\$333,218.68	64%
10-3460-000	SALES TAX - REDISTRIBTUTION	\$306,793.66	\$303,204.00	\$28,862.96	\$201,966.60	\$0.00	-\$101,237.40	67%
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	\$4,115.90	\$3,000.00	\$314.00	\$2,896.17	\$0.00	-\$103.83	97%
10-3480-013	RAP LEPC TIER II GRANT	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0%
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	\$39,377.80	\$38,500.00	\$0.00	\$39,285.88	\$0.00	\$785.88	102%
10-3480-026	SUNENERGY GRANT - EM VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3480-027	HAZARD MITIGATION-GENERATOR GRANT	\$0.00	\$36,495.00	\$0.00	\$0.00	\$0.00	-\$36,495.00	0%
10-3480-080	EM DONATIONS-EMERGENCY RESPONSE BAN	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3480-088	CRF ELIGIBLE PAYROLL EXPENSE REIMB	\$422,992.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3490-000	DSS-ADMINISTRATION REIMBURSE	\$2,322,303.47	\$3,090,396.00	\$206,294.97	\$1,847,568.70	\$0.00	-\$1,242,827.30	60%
10-3500-040	DAYCARE FRAUD REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	\$129,813.70	\$113,562.00	\$0.00	\$77,157.44	\$0.00	-\$36,404.56	68%
10-3500-080	DSS-COMMUNITY DONATIONS-MEDICAL	\$65.00	\$188.00	\$0.00	\$188.00	\$0.00	\$0.00	100%
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	\$1,505.00	\$942.00	\$0.00	\$942.00	\$0.00	\$0.00	100%
10-3500-090	DSS-CERTIFICATION FEES	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	-\$2,500.00	0%

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Statement of Revenue and Expenditures

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	\$46,427.53	\$18,100.00	\$3,876.94	\$37,965.07	\$0.00	\$19,865.07	210%
10-3500-121	DSS-SPECIAL LINKS	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	\$51,521.02	\$74,630.00	\$3,807.81	\$31,392.65	\$0.00	-\$43,237.35	42%
10-3500-140	DSS-TYRRELL IV-D CONTRACT	\$60,000.00	\$60,000.00	\$5,000.00	\$50,000.00	\$0.00	-\$10,000.00	83%
10-3500-190	DSS-MEDICAID CAP	\$257,065.50	\$175,000.00	\$18,196.00	\$168,300.00	\$0.00	-\$6,700.00	96%
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	\$0.00	\$0.00	\$209.48	\$1,434.51	\$0.00	\$1,434.51	0%
10-3500-200	DOT - ROAP & CTS GRANTS	\$346,845.00	\$183,589.00	\$15.00	\$139,526.00	\$0.00	-\$44,063.00	76%
10-3500-202	DSS-RDC CONTRACT/TRANSPORTATION	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	-\$1,500.00	0%
10-3500-270	SHIIP-SENIOR HEALTH INS INF	\$4,560.00	\$3,700.00	-\$100.00	\$3,700.00	\$0.00	\$0.00	100%
10-3500-271	SHIIP-SEN HLTH INS-PROG INC/SERV DELIV	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	0%
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR	\$3,157.00	\$5,173.00	\$0.00	\$3,106.00	\$0.00	-\$2,067.00	60%
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GRA	\$4,509.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	\$7,882.11	\$7,882.00	\$0.00	\$0.00	\$0.00	-\$7,882.00	0%
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	\$10,515.00	\$10,515.00	\$0.00	\$0.00	\$0.00	-\$10,515.00	0%
10-3508-002	ALB COMM TITLE III D GRANT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
10-3509-000	SENIOR CITIZENS FUNDS	\$0.00	\$2,000.00	\$70.00	\$1,253.50	\$0.00	-\$746.50	63%
10-3509-010	SENIOR CENTER TRIPS	\$0.00	\$224.00	\$300.00	\$524.00	\$0.00	\$300.00	234%
10-3509-020	SENIOR CENTER DONATIONS	\$0.00	\$1,819.00	\$150.00	\$1,969.00	\$0.00	\$150.00	108%
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3510-010	COURT COST, FEES AND CHARGES	\$16,130.65	\$22,000.00	\$2,076.93	\$13,134.51	\$0.00	-\$8,865.49	60%
10-3510-020	OFFICERS FEES	\$9,338.86	\$11,000.00	\$940.95	\$6,542.41	\$0.00	-\$4,457.59	59%
10-3540-000	SHERIFF FEES	\$4,309.00	\$3,500.00	\$195.67	\$1,901.78	\$0.00	-\$1,598.22	54%
10-3540-010	DRUG/DONATIONS/GRANT LEO	\$1,010.57	\$0.00	\$60.42	\$722.46	\$0.00	\$722.46	0%
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY POR	\$10,720.00	\$5,570.00	\$700.00	\$6,445.00	\$0.00	\$875.00	116%
10-3540-030	GUN PERMITS-STATE PORTION	\$13,300.00	\$6,700.00	\$865.00	\$7,770.00	\$0.00	\$1,070.00	116%
10-3540-040	FINGER PRINTING	\$2,980.00	\$1,540.00	\$180.00	\$1,760.00	\$0.00	\$220.00	114%
10-3540-070	DONATIONS-ANIMAL CONTROL	\$36.00	\$122.00	-\$3.69	\$122.00	\$0.00	\$0.00	100%
10-3540-080	SHERIFF GRANT - BODY CAMS	\$0.00	\$25,000.00	\$0.00	\$21,326.44	\$0.00	-\$3,673.56	85%
10-3540-081	SHERIFF JAG GRANTS	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$25,000.00	0%
10-3540-082	SHERIFF ANKLE MONITORING FEES	\$0.00	\$0.00	\$0.00	\$1,037.25	\$0.00	\$1,037.25	0%

Washington County

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3541-000	SHERIFF'S SERVICE FEES	\$8,293.61	\$12,000.00	\$663.69	\$10,215.69	\$0.00	-\$1,784.31	85%
10-3541-010	SHERIFF-DONATIONS	\$3,355.00	\$1,547.50	\$0.00	\$1,547.50	\$0.00	\$0.00	100%
10-3542-000	SHERIFF-ABC BOARD FUNDING	\$4,700.00	\$6,079.00	\$0.00	\$5,479.00	\$0.00	-\$600.00	90%
10-3550-000	BUILDING PERMIT FEES - (GC)	\$45,272.35	\$45,000.00	\$2,260.40	\$37,051.50	\$0.00	-\$7,948.50	82%
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INS	\$1,200.00	\$0.00	\$0.00	\$8,294.50	\$0.00	\$8,294.50	0%
10-3550-030	ZONING FEES	\$1,500.00	\$1,500.00	\$100.00	\$1,075.00	\$0.00	-\$425.00	72%
10-3560-000	REGISTER OF DEEDS FEES	\$79,347.25	\$65,000.00	\$2,688.40	\$64,117.94	\$0.00	-\$882.06	99%
10-3560-010	MARRIAGE LICENSES	\$2,580.00	\$2,500.00	\$180.00	\$1,860.00	\$0.00	-\$640.00	74%
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	\$4,107.50	\$3,000.00	\$1,676.52	\$5,588.10	\$0.00	\$2,588.10	186%
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	\$33,799.00	\$26,000.00	\$600.00	\$38,937.00	\$0.00	\$12,937.00	150%
10-3830-000	SALE OF FIXED ASSETS	\$1,700.00	\$30,500.00	\$585.00	\$45,215.39	\$0.00	\$14,715.39	148%
10-3900-000	NC EDUCATION LOTTERY	\$87,406.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3970-020	M-T-W COURT COORDINATOR GRANT	\$78,563.97	\$83,007.00	\$0.00	\$51,985.66	\$0.00	-\$31,021.34	63%
10-3970-030	STATE AID VETERANS OFFICE	\$2,083.87	\$2,000.00	\$0.00	\$2,108.69	\$0.00	\$108.69	105%
10-3970-040	JCPC-ROANOKE AREA YOUTH	\$49,736.00	\$62,570.00	\$5,214.00	\$52,142.00	\$0.00	-\$10,428.00	83%
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	\$16,765.00	\$23,182.00	\$5,151.00	\$18,788.00	\$0.00	-\$4,394.00	81%
10-3970-042	JCPC-ADMINISTRATION	\$524.00	\$3,188.00	-\$2,954.00	\$3,188.00	\$0.00	\$0.00	100%
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	\$94,424.44	\$120,590.00	\$6,489.25	\$58,428.63	\$0.00	-\$62,161.37	48%
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOL	\$0.00	\$0.00	\$0.00	\$1,844.50	\$0.00	\$1,844.50	0%
10-3970-070	NCACC MANAGEMENT FELLOW GRANT ASST	\$1,344.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3970-090	CONTRI FROM SOIL & WATER DIST	\$22,515.99	\$21,136.00	\$7,551.72	\$21,640.37	\$0.00	\$504.37	102%
10-3970-120	COST ALLOCATION-WATERWORKS	\$120,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	\$0.00	100%
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	100%
10-3980-061	TRANSFER FROM SINGLE FAMILY REHAB (SFF)	\$0.00	\$25,293.12	\$0.00	\$25,293.12	\$0.00	\$0.00	100%
10-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$1,395,135.88	\$0.00	\$0.00	\$0.00	-\$1,395,135.88	0%
10-3991-000	REGISTER DDS PRESERVATION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$1,393.00	\$0.00	\$1,393.00	0%
GENERAL FUND Revenue Total		\$15,652,438.00	\$16,652,949.50	\$824,347.44	\$12,720,572.39	\$0.00	-\$3,932,377.11	76%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
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Statement of Revenue and Expenditures

10-0000-000	GENERAL FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4110-000	GOVERNING BOARD:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4110-010	SALARIES & WAGES-BOARD	\$35,399.40	\$35,400.00	\$2,950.00	\$29,499.60	\$0.00	\$5,900.40	83%
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	\$14,099.80	\$14,100.00	\$1,175.00	\$11,749.80	\$0.00	\$2,350.20	83%
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	\$1,562.50	\$3,000.00	\$250.00	\$2,500.00	\$0.00	\$500.00	83%
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	\$3,953.51	\$4,016.00	\$338.10	\$3,383.38	\$0.00	\$632.62	84%
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	\$1,390.00	\$1,600.00	\$0.00	\$1,360.00	\$0.00	\$240.00	85%
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	\$1,771.47	\$6,500.00	\$9.95	\$953.26	\$0.00	\$5,546.74	15%
10-4110-310	GOVERNING BOARD- TRAVEL	\$869.29	\$10,500.00	\$480.79	\$7,144.60	\$0.00	\$3,355.40	68%
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	\$600.00	\$750.00	\$50.00	\$500.00	\$0.00	\$250.00	67%
10-4110-350	POSTAGE	\$6.95	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4110-370	GOVERNING BOARD- PRINTING	\$100.00	\$500.00	\$0.00	\$75.00	\$0.00	\$425.00	15%
10-4110-380	ADVERTISING	\$1,288.00	\$750.00	\$0.00	\$311.00	\$0.00	\$439.00	41%
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	\$3,986.00	\$6,500.00	\$106.16	\$3,993.58	\$0.00	\$2,506.42	61%
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	\$5,827.55	\$6,000.00	\$0.00	\$5,773.00	\$0.00	\$227.00	96%
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	\$4,000.00	\$8,000.00	\$0.00	\$2,000.00	\$0.00	\$6,000.00	25%
10-4110-442	CONTRACTED SERVICES	\$5,136.00	\$5,496.00	\$0.00	\$5,495.52	\$0.00	\$0.48	100%
	4110 Total	\$79,990.47	\$103,162.00	\$5,360.00	\$74,738.74	\$0.00	\$28,423.26	72%
10-4120-000	MANAGERS OFFICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	\$204,746.15	\$214,864.00	\$18,009.50	\$178,845.00	\$0.00	\$36,019.00	83%
10-4120-040	SALARIES & WAGES-LONGEVITY	\$1,982.26	\$2,066.00	\$0.00	\$2,065.63	\$0.00	\$0.37	100%
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	\$15,608.08	\$16,590.00	\$1,332.33	\$13,580.85	\$0.00	\$3,009.15	82%
10-4120-100	MANAGERS OFFICE- RETIREMENT	\$34,913.10	\$40,058.00	\$3,122.85	\$32,359.65	\$0.00	\$7,698.35	81%
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	\$5,928.88	\$6,506.00	\$540.28	\$5,365.30	\$0.00	\$1,140.70	82%
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	\$1,261.00	\$1,389.00	\$0.00	\$680.00	\$0.00	\$709.00	49%
10-4120-180	MANAGERS OFFICE- GROUP INS.	\$25,468.01	\$28,846.00	\$2,944.69	\$24,973.62	\$0.00	\$3,872.38	87%
10-4120-190	LEGAL SERVICES	\$13,287.50	\$7,000.00	\$0.00	\$26.00	\$0.00	\$6,974.00	0%
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN PF	\$0.00	\$18,000.00	\$0.00	\$9,300.00	\$0.00	\$8,700.00	52%
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIE	\$10,648.33	\$11,508.00	\$305.52	\$5,569.14	\$0.00	\$5,938.86	48%
10-4120-310	MANAGERS OFFICE- TRAVEL	\$40.00	\$1,000.00	\$82.20	\$381.35	\$0.00	\$618.65	38%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4120-315	TRAINING	\$3,581.00	\$6,000.00	\$380.00	\$2,353.68	\$0.00	\$3,646.32	39%
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	\$1,286.88	\$1,500.00	\$50.00	\$1,015.54	\$0.00	\$484.46	68%
10-4120-330	POSTAGE	\$48.82	\$100.00	\$0.00	\$29.78	\$0.00	\$70.22	30%
10-4120-355	MAINT & REPAIR-VEHICLE	\$0.00	\$1,000.00	\$102.72	\$102.72	\$0.00	\$897.28	10%
10-4120-370	MANAGERS OFFICE- PRINTING	\$100.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-4120-380	ADVERTISING	\$1,542.00	\$3,500.00	\$292.50	\$2,342.75	\$0.00	\$1,157.25	67%
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIO	\$5,193.41	\$5,600.00	\$6.70	\$4,105.55	\$0.00	\$1,494.45	73%
10-4120-400	LEASE-COPIER	\$1,662.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOI	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0%
	4120 Total	\$327,297.90	\$375,777.00	\$27,169.29	\$283,096.56	\$0.00	\$92,680.44	75%
10-4130-000	FINANCE OFFICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4130-010	FINANCE OFFICE- S & W- REGULAR	\$172,523.04	\$178,256.00	\$14,969.33	\$148,316.84	\$0.00	\$29,939.16	83%
10-4130-040	SALARIES & WAGES-LONGEVITY	\$1,036.27	\$1,515.00	\$0.00	\$1,506.68	\$0.00	\$8.32	99%
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	\$12,442.32	\$13,752.00	\$1,081.91	\$10,829.06	\$0.00	\$2,922.94	79%
10-4130-100	FINANCE OFFICE- RETIREMENT	\$29,454.80	\$33,226.00	\$2,595.68	\$26,797.69	\$0.00	\$6,428.31	81%
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	\$5,175.72	\$5,393.00	\$449.08	\$4,449.52	\$0.00	\$943.48	83%
10-4130-130	FINANCE OFFICE- UNEMPLYMENT INS.	\$0.00	\$1,008.00	\$0.00	\$0.00	\$0.00	\$1,008.00	0%
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	\$954.00	\$1,185.00	\$0.00	\$1,044.00	\$0.00	\$141.00	88%
10-4130-150	FINANCE OFFICE-BANK FEES	\$20,288.56	\$14,000.00	\$0.00	\$8,113.69	\$0.00	\$5,886.31	58%
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	\$78,276.77	\$91,700.00	\$1,272.82	\$81,823.96	\$0.00	\$9,876.04	89%
10-4130-181	FINANCE OFFICE- GROUP INS.	\$27,566.49	\$28,746.00	\$2,782.12	\$24,337.60	\$0.00	\$4,408.40	85%
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	\$6,172.45	\$6,750.00	-\$320.95	\$3,781.33	\$0.00	\$2,968.67	56%
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	100%
10-4130-280	FINANCE OFFICE- POSTAGE	\$1,805.00	\$2,500.00	\$153.72	\$1,549.22	\$0.00	\$950.78	62%
10-4130-310	FINANCE OFFICE- TRAVEL	\$648.99	\$1,200.00	\$0.00	\$28.00	\$0.00	\$1,172.00	2%
10-4130-315	TRAINING	\$702.50	\$3,100.00	\$0.00	\$1,018.08	\$0.00	\$2,081.92	33%
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	\$1,492.21	\$1,600.00	\$50.00	\$1,098.37	\$0.00	\$501.63	69%
10-4130-355	REPAIR & MAINTENANCE-VEHICLES	\$52.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	\$982.80	\$1,100.00	\$210.00	\$1,047.76	\$0.00	\$52.24	95%
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	\$702.30	\$600.00	\$0.00	\$415.98	\$0.00	\$184.02	69%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
4130 Total		\$360,277.02	\$385,681.00	\$23,243.71	\$316,207.78	\$0.00	\$69,473.22	82%
10-4140-000	TAX ADMIN:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4140-010	TAX ADMIN.- S & W- REGULAR	\$173,422.56	\$182,580.00	\$15,376.24	\$151,827.52	\$0.00	\$30,752.48	83%
10-4140-040	SALARIES & WAGES-LONGEVITY	\$1,773.11	\$2,157.00	\$0.00	\$2,130.18	\$0.00	\$26.82	99%
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	\$12,327.82	\$14,132.00	\$1,085.47	\$10,889.50	\$0.00	\$3,242.50	77%
10-4140-100	TAX ADMIN.- RETIREMENT	\$29,733.42	\$34,144.00	\$2,666.24	\$27,537.26	\$0.00	\$6,606.74	81%
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	\$4,208.01	\$5,542.00	\$380.53	\$3,759.52	\$0.00	\$1,782.48	68%
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	\$0.00	\$1,260.00	\$0.00	\$0.00	\$0.00	\$1,260.00	0%
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	\$10,047.00	\$6,285.00	\$0.00	\$6,285.00	\$0.00	\$0.00	100%
10-4140-180	TAX ADMIN.- GROUP INS.	\$35,168.09	\$37,779.00	\$3,632.89	\$31,858.90	\$0.00	\$5,920.10	84%
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	\$14,692.79	\$7,500.00	\$747.86	\$5,447.53	\$0.00	\$2,052.47	73%
10-4140-270	SERVICE AWARDS	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	100%
10-4140-310	TAX ADMIN.- TRAVEL	\$29.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4140-315	TRAINING	\$1,037.50	\$2,000.00	\$0.00	\$478.00	\$0.00	\$1,522.00	24%
10-4140-320	TAX ADMIN.- COMMUNICATIONS	\$1,799.25	\$2,000.00	\$25.00	\$1,358.56	\$0.00	\$641.44	68%
10-4140-325	TAX ADMIN-POSTAGE	\$7,357.25	\$11,000.00	\$275.38	\$8,993.32	\$0.00	\$2,006.68	82%
10-4140-341	ADVERTISING	\$2,136.50	\$3,000.00	\$0.00	\$678.00	\$0.00	\$2,322.00	23%
10-4140-355	TAX ADMIN-MAINTENANCE & REPAIR-VEHICLE	\$1,531.47	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-4140-370	PRINTING	\$5,053.96	\$6,250.00	\$623.15	\$4,651.34	\$0.00	\$1,598.66	74%
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	\$4,495.75	\$4,850.00	\$50.00	\$3,900.13	\$0.00	\$949.87	80%
10-4140-410	TAX ADMIN - COPIER RENTAL	\$460.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	\$6,150.00	\$20,700.00	\$600.00	\$9,612.50	\$0.00	\$11,087.50	46%
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	\$2,079.46	\$9,000.00	\$2,083.10	\$4,563.56	\$0.00	\$4,436.44	51%
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STORA	\$480.00	\$480.00	\$0.00	\$360.00	\$0.00	\$120.00	75%
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	0%
4140 Total		\$313,983.69	\$432,259.00	\$27,545.86	\$274,430.82	\$0.00	\$157,828.18	63%
10-4155-000	PROFESSIONAL SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
10-4155-215	PROFESSIONAL SERVICES- HOSPITAL	\$28,440.00	\$30,000.00	\$10,297.00	\$28,214.00	\$0.00	\$1,786.00	94%
10-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION	\$320,000.00	\$360,000.00	\$75,000.00	\$300,000.00	\$0.00	\$60,000.00	83%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
	4155 Total	\$348,440.00	\$410,000.00	\$85,297.00	\$328,214.00	\$0.00	\$81,786.00	80%
10-4170-000	BOARD OF ELECTIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	\$42,190.06	\$43,347.00	\$3,657.00	\$36,033.00	\$0.00	\$7,314.00	83%
10-4170-011	SALARIES & WAGES-BOARD	\$5,929.92	\$7,320.00	\$160.00	\$3,760.00	\$0.00	\$3,560.00	51%
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME	\$61,026.02	\$37,834.00	\$1,047.23	\$13,275.55	\$0.00	\$24,558.45	35%
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	\$10,127.98	\$14,580.00	\$742.65	\$3,848.88	\$0.00	\$10,731.12	26%
10-4170-040	SALARIES & WAGES-LONGEVITY	\$842.24	\$867.00	\$0.00	\$856.20	\$0.00	\$10.80	99%
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	\$9,128.79	\$7,952.00	\$423.26	\$4,366.80	\$0.00	\$3,585.20	55%
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENS	\$9,066.89	\$10,867.00	\$762.90	\$7,286.94	\$0.00	\$3,580.06	67%
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	\$1,551.70	\$1,764.00	\$131.99	\$1,196.48	\$0.00	\$567.52	68%
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	\$436.00	\$685.00	\$0.00	\$603.00	\$0.00	\$82.00	88%
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	\$6,881.85	\$7,182.00	\$694.65	\$6,075.60	\$0.00	\$1,106.40	85%
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	\$3,327.37	\$11,199.00	\$0.00	\$785.54	\$0.00	\$10,413.46	7%
10-4170-310	BOARD OF ELECTIONS- TRAVEL	\$1,313.50	\$2,600.00	\$34.00	\$822.00	\$0.00	\$1,778.00	32%
10-4170-315	TRAINING	\$0.00	\$2,200.00	\$0.00	\$550.00	\$0.00	\$1,650.00	25%
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	\$803.31	\$1,260.00	\$0.00	\$534.50	\$0.00	\$725.50	42%
10-4170-330	POSTAGE	\$1,228.76	\$4,000.00	\$590.14	\$988.96	\$0.00	\$3,011.04	25%
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQU	\$462.20	\$1,100.00	\$0.00	\$462.20	\$0.00	\$637.80	42%
10-4170-360	CONTRACTED SERVICES	\$12,835.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4170-370	BOARD OF ELECTIONS- PRINTING	\$6,773.83	\$10,774.00	\$0.00	\$2,504.70	\$0.00	\$8,269.30	23%
10-4170-380	ADVERTISING	\$560.00	\$1,200.00	\$0.00	\$468.00	\$0.00	\$732.00	39%
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIO	\$30.00	\$180.00	\$0.00	\$30.00	\$0.00	\$150.00	17%
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$64,126.00	\$0.00	\$64,124.47	\$0.00	\$1.53	100%
10-4170-700	2020 HAVA FUNDS-NC CFDA# 90-404	\$0.00	\$34,574.00	\$0.00	\$34,574.00	\$0.00	\$0.00	100%
	4170 Total	\$174,516.21	\$265,863.00	\$8,243.82	\$183,146.82	\$0.00	\$82,716.18	69%
10-4180-000	REGISTER OF DEEDS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	\$77,518.92	\$77,725.00	\$6,459.91	\$64,599.10	\$0.00	\$13,125.90	83%
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	\$8,512.50	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0%
10-4180-040	SALARIES & WAGES-LONGEVITY	\$1,007.78	\$1,008.00	\$0.00	\$1,007.78	\$0.00	\$0.22	100%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	\$6,438.62	\$6,635.00	\$477.31	\$4,834.11	\$0.00	\$1,800.89	73%
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	\$13,325.40	\$14,552.00	\$1,120.15	\$11,736.77	\$0.00	\$2,815.23	81%
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	\$2,325.48	\$2,362.00	\$193.79	\$1,937.90	\$0.00	\$424.10	82%
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTA	\$890.65	\$1,000.00	\$70.42	\$568.25	\$0.00	\$431.75	57%
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	\$514.00	\$572.00	\$0.00	\$503.00	\$0.00	\$69.00	88%
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	\$13,731.30	\$14,335.00	\$1,386.59	\$12,124.10	\$0.00	\$2,210.90	85%
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPL	\$4,670.52	\$4,000.00	\$465.00	\$1,741.36	\$0.00	\$2,258.64	44%
10-4180-270	SERVICE AWARDS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
10-4180-315	TRAINING	\$363.00	\$3,600.00	\$158.00	\$1,039.21	\$0.00	\$2,560.79	29%
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	\$511.22	\$700.00	\$0.00	\$333.73	\$0.00	\$366.27	48%
10-4180-330	POSTAGE	\$63.95	\$200.00	\$2.51	\$45.64	\$0.00	\$154.36	23%
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EC	\$232.20	\$2,500.00	\$0.00	\$203.38	\$0.00	\$2,296.62	8%
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIP	\$375.00	\$625.00	\$0.00	\$422.68	\$0.00	\$202.32	68%
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICE	\$11,500.00	\$11,500.00	\$0.00	\$11,500.00	\$0.00	\$0.00	100%
10-4180-611	ROD AUTOMATION FUND - CAPITAL OUTLAY	\$0.00	\$22,800.00	\$0.00	\$0.00	\$0.00	\$22,800.00	0%
10-4180-612	ROD AUTOMATION FUND - DEPARTMENTAL SL	\$12,142.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4180 Total	\$154,222.93	\$173,018.00	\$10,333.68	\$112,597.01	\$0.00	\$60,420.99	65%
10-4210-000	INFORMATION TECHNOLOGY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4210-010	INFO. TECH- S & W- REGULAR	\$52,007.94	\$52,596.00	\$4,383.00	\$43,830.00	\$0.00	\$8,766.00	83%
10-4210-040	SALARIES & WAGES-LONGEVITY	\$1,539.39	\$1,578.00	\$0.00	\$1,577.88	\$0.00	\$0.12	100%
10-4210-090	INFO. TECH- FICA TAX EXPENSE	\$3,474.47	\$4,144.00	\$283.47	\$2,955.41	\$0.00	\$1,188.59	71%
10-4210-100	INFO. TECH- RETIREMENT	\$9,086.46	\$10,013.00	\$760.01	\$8,125.34	\$0.00	\$1,887.66	81%
10-4210-101	INFO. TECH- 401(K) CONTRIB.	\$1,560.23	\$1,625.00	\$131.49	\$1,314.90	\$0.00	\$310.10	81%
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4210-140	INFO. TECH- WORKMAN'S COMP	\$305.00	\$357.00	\$0.00	\$314.00	\$0.00	\$43.00	88%
10-4210-180	INFO. TECH- CONTRACTED SERVICES	\$9,050.00	\$15,963.00	\$0.00	\$0.00	\$0.00	\$15,963.00	0%
10-4210-181	INFO. TECH- GROUP INS.	\$8,900.10	\$9,192.00	\$863.10	\$7,760.10	\$0.00	\$1,431.90	84%
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	\$797.11	\$1,400.00	\$0.00	\$964.05	\$0.00	\$435.95	69%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4210-310	INFO. TECH- TRAVEL	\$57.07	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-4210-315	TRAINING	\$100.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
10-4210-320	INFO. TECH- COMMUNICATIONS	\$2,829.61	\$3,200.00	\$240.13	\$2,384.84	\$0.00	\$815.16	75%
10-4210-330	POSTAGE	\$46.00	\$50.00	\$0.00	\$46.00	\$0.00	\$4.00	92%
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	\$44,094.25	\$36,000.00	\$1,050.60	\$23,427.10	\$0.00	\$12,572.90	65%
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	\$0.00	\$66,037.00	\$36,024.50	\$36,024.50	\$0.00	\$30,012.50	55%
	4210 Total	\$133,847.63	\$204,759.00	\$43,736.30	\$128,724.12	\$0.00	\$76,034.88	63%
10-4260-000	BUILDINGS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURI	\$29,812.65	\$62,000.00	\$5,440.00	\$47,747.39	\$0.00	\$14,252.61	77%
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	\$4,452.00	\$4,452.00	\$0.00	\$0.00	\$0.00	\$4,452.00	0%
10-4260-554	PROBATION & PAROLE-FORBES	\$16,083.55	\$16,900.00	\$1,225.00	\$15,153.93	\$0.00	\$1,746.07	90%
10-4260-555	SMART START LEASE ASSISTANCE	\$4,200.00	\$4,200.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00	50%
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
10-4260-557	CAPITAL OUTLAY-ROOF REPAIRS/REPLACEME	\$0.00	\$140,000.00	\$17,769.91	\$132,763.91	\$0.00	\$7,236.09	95%
10-4260-558	CIP HVAC REPAIRS/REPALCEMENTS RESERVE	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
	4260 Total	\$54,548.20	\$287,552.00	\$24,434.91	\$197,765.23	\$0.00	\$89,786.77	69%
10-4265-000	FACILITY SERVICES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4265-010	FACILITY SERVICES- S & W- REGULAR	\$160,391.10	\$169,721.00	\$14,395.17	\$131,884.66	\$0.00	\$37,836.34	78%
10-4265-040	SALARIES & WAGES-LONGEVITY	\$1,968.44	\$2,154.00	\$0.00	\$2,127.55	\$0.00	\$26.45	99%
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	\$11,081.72	\$13,148.00	\$993.58	\$9,159.44	\$0.00	\$3,988.56	70%
10-4265-100	FACILITY SERVICES- RETIREMENT	\$27,543.41	\$31,767.00	\$2,496.13	\$23,946.21	\$0.00	\$7,820.79	75%
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	\$3,149.87	\$5,156.00	\$331.16	\$2,905.25	\$0.00	\$2,250.75	56%
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	\$0.00	\$1,362.00	\$0.00	\$0.00	\$0.00	\$1,362.00	0%
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	\$6,362.00	\$11,495.00	\$0.00	\$6,804.00	\$0.00	\$4,691.00	59%
10-4265-181	FACILITY SERVICES- GROUP INS.	\$39,465.26	\$44,776.00	\$4,320.00	\$35,167.82	\$0.00	\$9,608.18	79%
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATEF	\$17,440.93	\$18,000.00	\$1,338.00	\$15,861.57	\$0.00	\$2,138.43	88%
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	\$844.39	\$1,920.00	\$6.09	\$1,520.98	\$0.00	\$399.02	79%
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	\$3,569.55	\$1,280.00	\$0.00	\$354.49	\$0.00	\$925.51	28%
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	\$51,692.03	\$162,913.00	\$12,398.29	\$91,192.89	\$0.00	\$71,720.11	56%
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	\$1,631.85	\$3,000.00	\$834.79	\$1,441.50	\$0.00	\$1,558.50	48%

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	\$1,915.43	\$3,000.00	\$236.34	\$1,600.20	\$0.00	\$1,399.80	53%
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	\$20,048.61	\$5,005.00	\$0.00	\$3,592.85	\$0.00	\$1,412.15	72%
10-4265-270	SERVICE AWARDS	\$200.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	100%
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	\$7,432.17	\$7,527.00	\$457.72	\$5,945.52	\$0.00	\$1,581.48	79%
10-4265-325	POSTAGE	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	\$96,524.49	\$110,000.00	\$139.72	\$72,732.67	\$0.00	\$37,267.33	66%
10-4265-331	UTILITIES-FUEL/GAS	\$10,316.85	\$12,000.00	\$117.51	\$11,538.22	\$0.00	\$461.78	96%
10-4265-332	UTILITIES-WATER	\$22,122.18	\$30,000.00	\$1,859.07	\$20,306.71	\$0.00	\$9,693.29	68%
10-4265-355	MAINT & REPAIR-VEHICLES	\$579.98	\$650.00	\$0.00	\$197.40	\$0.00	\$452.60	30%
10-4265-390	FACILITY SERVICES- DUES AND SUBSCRIPTIO	\$0.00	\$300.00	\$20.10	\$140.70	\$0.00	\$159.30	47%
10-4265-440	CONTRACTED SERVICES-MOWING	\$21,497.00	\$26,300.00	\$3,304.00	\$15,966.00	\$0.00	\$10,334.00	61%
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	\$9,121.80	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0%
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	\$1,533.00	\$1,533.00	\$0.00	\$1,533.00	\$0.00	\$0.00	100%
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	\$1,706.22	\$1,896.00	\$0.00	\$1,722.96	\$0.00	\$173.04	91%
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	\$6,844.00	\$7,144.00	\$0.00	\$6,684.80	\$0.00	\$459.20	94%
10-4265-603	CONTRACTED SERVICES-ELEVATOR	\$10,090.00	\$12,625.00	\$2,385.00	\$12,625.00	\$0.00	\$0.00	100%
10-4265-604	CONTRACTED SERVICES-REPUBLIC	\$8,765.82	\$11,109.00	\$739.62	\$6,723.08	\$0.00	\$4,385.92	61%
10-4265-605	CONTRACTED SERVICES-FIRE EXT	\$2,859.75	\$3,115.00	\$817.15	\$2,604.90	\$0.00	\$510.10	84%
10-4265-606	CONTRACTED SERVICES-HOUSE KEEPING	\$6,240.00	\$4,000.00	\$0.00	\$1,675.00	\$0.00	\$2,325.00	42%
	4265 Total	\$552,937.85	\$720,046.00	\$47,189.44	\$488,055.37	\$0.00	\$231,990.63	68%
10-4310-000	SHERIFF:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4310-010	SHERIFF- S & W- REGULAR	\$703,861.50	\$806,363.00	\$58,206.43	\$585,121.38	\$0.00	\$221,241.62	73%
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	\$0.00	\$8,000.00	\$1,254.50	\$3,971.50	\$0.00	\$4,028.50	50%
10-4310-040	SALARIES & WAGES-LONGEVITY	\$2,840.28	\$2,887.00	\$0.00	\$2,870.04	\$0.00	\$16.96	99%
10-4310-090	SHERIFF- FICA TAX EXPENSE	\$50,988.21	\$60,148.00	\$4,251.22	\$42,402.22	\$0.00	\$17,745.78	70%
10-4310-100	SHERIFF- RETIREMENT	\$121,194.47	\$146,058.00	\$10,241.78	\$106,614.00	\$0.00	\$39,444.00	73%
10-4310-101	SHERIFF- 401K CONTRIB.	\$30,538.31	\$37,187.00	\$2,640.62	\$27,227.45	\$0.00	\$9,959.55	73%
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	\$1,773.47	\$2,400.00	\$1,745.93	\$1,745.93	\$0.00	\$654.07	73%
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	\$4,606.26	\$5,040.00	\$0.00	\$4,988.12	\$0.00	\$51.88	99%
10-4310-140	SHERIFF- WORKMAN'S COMP	\$45,225.00	\$55,157.00	\$0.00	\$41,262.00	\$0.00	\$13,895.00	75%

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	\$3,829.50	\$5,500.00	\$289.50	\$3,692.50	\$0.00	\$1,807.50	67%
10-4310-181	SHERIFF- GROUP INS.	\$113,930.96	\$145,288.00	\$11,972.29	\$101,523.66	\$0.00	\$43,764.34	70%
10-4310-210	SHERIFF- UNIFORMS	\$8,658.37	\$13,500.00	\$3,531.18	\$11,597.42	\$0.00	\$1,902.58	86%
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	\$51,694.28	\$71,000.00	\$7,019.37	\$51,322.24	\$0.00	\$19,677.76	72%
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	\$12,948.95	\$39,000.00	\$1,546.07	\$36,401.56	\$0.00	\$2,598.44	93%
10-4310-270	SERVICE AWARDS	\$100.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	100%
10-4310-310	SHERIFF- TRAVEL	\$1,683.28	\$7,000.00	\$0.00	\$3,923.72	\$0.00	\$3,076.28	56%
10-4310-315	TRAINING	\$1,055.00	\$1,000.00	\$0.00	\$550.00	\$0.00	\$450.00	55%
10-4310-320	SHERIFF- COMMUNICATIONS	\$12,390.56	\$13,400.00	\$788.30	\$9,676.97	\$0.00	\$3,723.03	72%
10-4310-330	POSTAGE	\$1,452.09	\$1,500.00	\$185.43	\$1,471.99	\$0.00	\$28.01	98%
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	\$848.38	\$1,100.00	\$0.00	\$1,076.36	\$0.00	\$23.64	98%
10-4310-355	SHERIFF- MAINT.- VEHICLE	\$34,587.47	\$35,891.00	\$2,483.32	\$27,820.91	\$0.00	\$8,070.09	78%
10-4310-370	SHERIFF- PRINTING	\$130.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
10-4310-380	ADVERTISING	\$36.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	\$337.30	\$400.00	\$0.00	\$370.07	\$0.00	\$29.93	93%
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4310-412	MAINT AGREEMENT-FINGERPRINT MACHINE	\$3,308.00	\$3,475.00	\$0.00	\$3,473.00	\$0.00	\$2.00	100%
10-4310-413	LEASE-BUILDING	\$770.00	\$840.00	\$0.00	\$825.00	\$0.00	\$15.00	98%
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	\$1,298.00	\$1,298.00	\$0.00	\$1,298.00	\$0.00	\$0.00	100%
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	\$4,878.00	\$4,878.00	\$0.00	\$4,878.00	\$0.00	\$0.00	100%
10-4310-416	MAINT AGREEMENTS-BIOMETRIC SCANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4310-417	LEASE - ANKLE MONITORING DEVICES	\$1,815.25	\$4,250.00	\$131.00	\$3,586.25	\$0.00	\$663.75	84%
10-4310-540	CAPITAL OUTLAY VEHICLES	\$58,574.00	\$195,460.00	\$29,364.16	\$168,329.68	\$0.00	\$27,130.32	86%
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	\$30,014.98	\$9,225.00	\$0.00	\$9,224.64	\$0.00	\$0.36	100%
10-4310-600	SHERIFF- ANIMAL CONTROL	\$7,964.95	\$5,500.00	\$264.44	\$2,557.87	\$0.00	\$2,942.13	47%
10-4310-601	DONATIONS-ANIMAL CONTROL	\$0.00	\$811.00	\$0.00	\$0.00	\$0.00	\$811.00	0%
10-4310-602	SHERIFF-ABC BOARD FUNDING	\$0.00	\$11,207.00	\$0.00	\$0.00	\$0.00	\$11,207.00	0%
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	\$0.00	\$3,601.00	\$0.00	\$0.00	\$0.00	\$3,601.00	0%
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-	\$323.40	\$1,425.00	\$63.99	\$743.12	\$0.00	\$681.88	52%
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY POR	\$0.00	\$32,640.00	\$0.00	\$0.00	\$0.00	\$32,640.00	0%

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<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4310-612	GUN PERMITS-STATE PORTION	\$13,285.00	\$7,970.00	\$1,200.00	\$7,170.00	\$0.00	\$800.00	90%
10-4310-613	FINGERPRINTING	\$0.00	\$3,575.00	\$0.00	\$0.00	\$0.00	\$3,575.00	0%
10-4310-650	SHERIFF-DONATIONS	\$0.00	\$4,177.50	\$0.00	\$3,412.00	\$0.00	\$765.50	82%
10-4310-902	FY 22 SHERIFF JAG GRANT	\$0.00	\$25,000.00	\$6,023.65	\$12,926.17	\$0.00	\$12,073.83	52%
	4310 Total	\$1,333,941.22	\$1,773,601.50	\$143,203.18	\$1,284,103.77	\$0.00	\$489,497.73	72%
10-4311-000	SRO - WASHINGTON COUNTY UNION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	\$34,372.69	\$35,582.00	\$3,001.58	\$29,578.82	\$0.00	\$6,003.18	83%
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	\$2,583.62	\$2,722.00	\$225.80	\$2,224.52	\$0.00	\$497.48	82%
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENS	\$6,039.71	\$6,794.00	\$538.48	\$5,466.90	\$0.00	\$1,327.10	80%
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	\$1,718.67	\$1,779.00	\$150.08	\$1,478.96	\$0.00	\$300.04	83%
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EX	\$2,238.00	\$2,645.00	\$0.00	\$2,330.00	\$0.00	\$315.00	88%
10-4311-180	SRO- WASH CO UNION- GROUP INS.	\$6,878.98	\$7,157.00	\$694.41	\$6,073.20	\$0.00	\$1,083.80	85%
10-4311-210	SRO- WASH CO UNION- UNIFORMS	\$374.71	\$300.00	\$0.00	\$275.56	\$0.00	\$24.44	92%
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	\$2,594.01	\$3,650.00	\$135.15	\$3,149.11	\$0.00	\$500.89	86%
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPP	\$182.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4311-315	TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4311 Total	\$56,982.88	\$60,881.00	\$4,745.50	\$50,577.07	\$0.00	\$10,303.93	83%
10-4313-000	SRO- CRESWELL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4313-010	SRO- CRESWELL-S & W- REGULAR	\$18,633.94	\$36,494.00	\$0.00	\$0.00	\$0.00	\$36,494.00	0%
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	\$1,402.57	\$2,792.00	\$0.00	\$0.00	\$0.00	\$2,792.00	0%
10-4313-100	SRO- CRESWELL- RETIREMENT	\$3,016.66	\$6,968.00	\$0.00	\$0.00	\$0.00	\$6,968.00	0%
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	\$860.92	\$1,825.00	\$0.00	\$0.00	\$0.00	\$1,825.00	0%
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	\$2,238.00	\$2,713.00	\$0.00	\$2,390.00	\$0.00	\$323.00	88%
10-4313-180	SRO- CRESWELL- GROUP INS.S	\$3,411.06	\$7,160.00	\$0.00	\$0.00	\$0.00	\$7,160.00	0%
10-4313-210	SRO- CRESWELL- UNIFORMS	\$463.60	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	\$398.86	\$2,250.00	\$0.00	\$0.00	\$0.00	\$2,250.00	0%
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	\$140.52	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
10-4313-310	SRO- CRESWELL- TRAVEL	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4313-315	TRAINING	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
	4313 Total	\$30,566.13	\$62,154.00	\$0.00	\$2,390.00	\$0.00	\$59,764.00	4%
10-4314-000	SRO- PLYMOUTH HIGH:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	\$33,912.81	\$34,721.00	\$3,001.58	\$25,732.80	\$0.00	\$8,988.20	74%
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	\$2,516.36	\$2,656.00	\$225.80	\$1,926.13	\$0.00	\$729.87	73%
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	\$5,958.69	\$6,630.00	\$538.48	\$4,746.95	\$0.00	\$1,883.05	72%
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION	\$1,695.66	\$1,736.00	\$150.08	\$1,286.65	\$0.00	\$449.35	74%
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	\$2,238.00	\$2,581.00	\$0.00	\$2,274.00	\$0.00	\$307.00	88%
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	\$6,878.98	\$7,154.00	\$694.41	\$5,507.53	\$0.00	\$1,646.47	77%
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	\$326.04	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4314-250	MAINT & REPAIR - VEHICLE	\$2,834.50	\$3,900.00	\$248.86	\$2,768.47	\$0.00	\$1,131.53	71%
10-4314-260	DEPARTMENTAL SUPPLIES	\$140.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4314-315	TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4314 Total	\$56,501.56	\$59,680.00	\$4,859.21	\$44,242.53	\$0.00	\$15,437.47	74%
10-4317-000	SRO - PINES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4317-140	SRO - PINES-WORKMANS COMP	\$2,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4317 Total	\$2,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-000	DETENTION CENTER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-010	DETENTION CENTER- S & W - REGULAR	\$295,684.14	\$338,311.00	\$22,674.44	\$238,833.80	\$0.00	\$99,477.20	71%
10-4320-030	SALARIES & WAGE - OVERTIME	\$89,352.72	\$49,885.00	\$6,103.11	\$41,017.23	\$0.00	\$8,867.77	82%
10-4320-031	DETENTION CENTER - S&W PARTTIME	\$37,302.03	\$46,115.00	\$2,191.84	\$28,080.47	\$0.00	\$18,034.53	61%
10-4320-040	SALARIES & WAGES - LONGEVITY	\$1,707.26	\$1,865.00	\$0.00	\$1,807.25	\$0.00	\$57.75	97%
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	\$31,347.60	\$33,367.00	\$2,285.28	\$22,847.06	\$0.00	\$10,519.94	68%
10-4320-100	DETENTION CENTER- RETIREMENT	\$65,433.00	\$74,886.00	\$4,523.00	\$49,553.07	\$0.00	\$25,332.93	66%
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	\$6,772.80	\$12,155.00	\$504.87	\$4,996.48	\$0.00	\$7,158.52	41%
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	\$0.00	\$3,276.00	\$0.00	\$368.64	\$0.00	\$2,907.36	11%
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	\$29,758.00	\$32,421.00	\$0.00	\$29,931.00	\$0.00	\$2,490.00	92%
10-4320-181	DETENTION CENTER- GROUP INS.	\$71,426.18	\$76,744.00	\$5,541.44	\$57,318.37	\$0.00	\$19,425.63	75%
10-4320-185	TRAVEL	\$269.21	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4320-190	DETENTION CENTER- TRAINING	\$2,287.20	\$5,000.00	\$0.00	\$828.15	\$0.00	\$4,171.85	17%
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLI	\$10,251.03	\$15,000.00	\$361.50	\$7,336.36	\$0.00	\$7,663.64	49%
10-4320-210	DETENTION CENTER- UNIFORMS	\$4,935.85	\$7,500.00	\$0.00	\$4,968.65	\$0.00	\$2,531.35	66%
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH	\$123,595.67	\$155,000.00	\$0.00	\$104,192.30	\$0.00	\$50,807.70	67%
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	\$55,897.85	\$95,000.00	\$4,428.50	\$58,760.05	\$0.00	\$36,239.95	62%
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	\$1,143.70	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEAN	\$6,254.00	\$6,500.00	\$488.00	\$5,124.00	\$0.00	\$1,376.00	79%
10-4320-320	DETENTION CENTER- COMMUNICATIONS	\$681.26	\$700.00	\$25.00	\$539.92	\$0.00	\$160.08	77%
10-4320-330	POSTAGE	\$82.67	\$200.00	\$38.17	\$105.14	\$0.00	\$94.86	53%
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	\$7,529.17	\$25,000.00	\$0.00	\$1,858.50	\$0.00	\$23,141.50	7%
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-600	DETENTION CENTER- CONTRACTED SERVICE:	\$55,899.50	\$50,000.00	\$0.00	\$21,568.20	\$0.00	\$28,431.80	43%
10-4320-601	CONTRACTED SERVICES-OPTUM	\$3,516.00	\$4,000.00	\$0.00	\$3,199.68	\$0.00	\$800.32	80%
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOF	\$3,742.00	\$3,742.00	\$0.00	\$3,742.00	\$0.00	\$0.00	100%
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	\$99.00	\$100.00	\$0.00	\$99.00	\$0.00	\$1.00	99%
10-4320-604	MAINTENANCE AGREEMENTS-FED LOCKING S	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
	4320 Total	\$904,967.84	\$1,047,767.00	\$49,165.15	\$687,075.32	\$0.00	\$360,691.68	66%
10-4330-000	EMERGENCY MANAGEMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	\$54,272.04	\$54,272.00	\$4,522.67	\$45,226.70	\$0.00	\$9,045.30	83%
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	\$3,403.08	\$4,152.00	\$283.59	\$2,835.90	\$0.00	\$1,316.10	68%
10-4330-100	EMERGENCY MGMT - RETIREMENT	\$9,210.02	\$10,031.00	\$784.23	\$8,089.26	\$0.00	\$1,941.74	81%
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	\$1,628.16	\$1,628.00	\$135.68	\$1,356.80	\$0.00	\$271.20	83%
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	\$4,310.00	\$4,441.00	\$0.00	\$2,596.00	\$0.00	\$1,845.00	58%
10-4330-180	EMERGENCY MGMT - GROUP INS.	\$6,920.94	\$7,219.00	\$698.17	\$6,110.80	\$0.00	\$1,108.20	85%
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	\$464.21	\$500.00	\$179.25	\$238.10	\$0.00	\$261.90	48%
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLI	\$3,258.13	\$8,218.00	\$278.80	\$2,822.83	\$0.00	\$5,395.17	34%
10-4330-310	EMERGENCY MGMT - TRAVEL	\$1,606.40	\$4,164.00	\$599.28	\$2,340.10	\$0.00	\$1,823.90	56%
10-4330-315	TRAINING	\$242.52	\$1,668.00	\$338.74	\$1,258.77	\$0.00	\$409.23	75%
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	\$1,725.02	\$4,250.00	\$104.17	\$1,273.82	\$0.00	\$2,976.18	30%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4330-330	POSTAGE	\$43.10	\$150.00	\$0.00	\$6.87	\$0.00	\$143.13	5%
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	\$3,212.78	\$3,091.00	\$16.00	\$871.12	\$0.00	\$2,219.88	28%
10-4330-370	EMERGENCY MGMT - PRINTING	\$0.00	\$375.00	\$0.00	\$297.54	\$0.00	\$77.46	79%
10-4330-380	ADVERTISING	\$0.00	\$300.00	\$0.00	\$220.41	\$0.00	\$79.59	73%
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	\$188.40	\$3,100.00	\$6.70	\$2,063.43	\$0.00	\$1,036.57	67%
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BAN	\$0.00	\$5,442.00	\$0.00	\$0.00	\$0.00	\$5,442.00	0%
10-4330-410	EMERGENCY MGMT - LEASE-COPIER	\$539.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHIC	\$46,897.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0%
10-4330-705	HAZARD MITIGATION - GENERATOR GRANT	\$0.00	\$36,495.00	\$0.00	\$18,250.00	\$0.00	\$18,245.00	50%
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	\$1,945.00	\$1,945.00	\$0.00	\$1,945.00	\$0.00	\$0.00	100%
10-4330-996	MAINT AGREEMENTS - GENERATOR	\$0.00	\$853.00	\$0.00	\$852.87	\$0.00	\$0.13	100%
	4330 Total	\$139,866.85	\$153,746.00	\$7,947.28	\$98,656.32	\$0.00	\$55,089.68	64%
10-4340-000	FIRE PROTECTION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4340-991	PLYMOUTH VFD-OPERATIONAL	\$121,080.00	\$122,182.00	\$10,181.83	\$101,818.30	\$0.00	\$20,363.70	83%
10-4340-992	ROPER VFD-OPERATIONAL	\$77,069.00	\$78,170.00	\$6,514.17	\$65,141.70	\$0.00	\$13,028.30	83%
10-4340-993	CRESWELL VFD-OPERATIONAL	\$49,808.00	\$50,909.00	\$4,242.42	\$42,424.20	\$0.00	\$8,484.80	83%
10-4340-994	MCVFD-OPERATIONAL	\$57,169.00	\$58,270.00	\$4,855.83	\$48,558.30	\$0.00	\$9,711.70	83%
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	\$44,895.00	\$45,996.00	\$3,833.00	\$38,330.00	\$0.00	\$7,666.00	83%
10-4340-996	PUNGO VFD-OPERATIONAL	\$19,181.00	\$20,282.00	\$1,690.17	\$16,901.70	\$0.00	\$3,380.30	83%
10-4340-997	PINETOWN/LONG ACRE VFD	\$8,067.00	\$8,178.00	\$681.50	\$6,815.00	\$0.00	\$1,363.00	83%
	4340 Total	\$377,269.00	\$383,987.00	\$31,998.92	\$319,989.20	\$0.00	\$63,997.80	83%
10-4345-000	FORESTRY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4345-991	FORESTRY MATCH (35%)	\$74,843.57	\$104,186.00	\$14,148.24	\$55,021.54	\$0.00	\$49,164.46	53%
	4345 Total	\$74,843.57	\$104,186.00	\$14,148.24	\$55,021.54	\$0.00	\$49,164.46	53%
10-4350-000	INSPECTIONS & PLANNING:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-121	SALARIES & WAGES-REGULAR	\$97,545.00	\$97,545.00	\$8,128.75	\$81,287.50	\$0.00	\$16,257.50	83%
10-4350-127	SALARIES & WAGES-LONGEVITY	\$690.18	\$691.00	\$0.00	\$690.18	\$0.00	\$0.82	100%
10-4350-181	FICA TAX	\$6,073.42	\$7,514.00	\$504.09	\$5,093.70	\$0.00	\$2,420.30	68%
10-4350-182	RETIREMENT	\$16,670.23	\$18,156.00	\$1,409.53	\$14,664.16	\$0.00	\$3,491.84	81%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4350-183	GROUP INSURANCE	\$15,742.01	\$16,380.00	\$1,554.41	\$13,802.30	\$0.00	\$2,577.70	84%
10-4350-184	401(K) CONTRIBUTIONS	\$2,926.32	\$2,947.00	\$243.86	\$2,438.60	\$0.00	\$508.40	83%
10-4350-185	UNEMPLOYMENT INSURANCE	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4350-186	WORKMAN'S COMP	\$3,236.00	\$5,135.00	\$0.00	\$4,183.00	\$0.00	\$952.00	81%
10-4350-260	DEPARTMENTAL SUPPLIES	\$2,418.59	\$8,300.00	\$1,591.73	\$3,845.44	\$0.00	\$4,454.56	46%
10-4350-270	INSPECTIONS - SERVICE AWARDS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-311	TRAVEL	\$499.30	\$1,050.00	\$160.79	\$704.93	\$0.00	\$345.07	67%
10-4350-320	COMMUNICATIONS	\$1,829.76	\$2,000.00	\$48.25	\$1,305.50	\$0.00	\$694.50	65%
10-4350-330	INSPECTIONS - POSTAGE	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-4350-341	PRINTING	\$0.00	\$425.00	\$260.00	\$384.98	\$0.00	\$40.02	91%
10-4350-352	MAINT & REPAIR-EQUIPMENT	\$189.39	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-4350-353	MAINT & REPAIR-VEHICLE	\$394.62	\$670.00	\$70.14	\$70.14	\$0.00	\$599.86	10%
10-4350-370	ADVERTISING	\$597.60	\$750.00	\$0.00	\$183.00	\$0.00	\$567.00	24%
10-4350-395	TRAINING	\$725.00	\$1,200.00	\$0.00	\$932.00	\$0.00	\$268.00	78%
10-4350-439	LEASE-EQUIPMENT	\$539.69	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-4350-440	CONTRACTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-491	DUES & SUBSCRIPTIONS	\$421.80	\$830.00	\$6.70	\$802.31	\$0.00	\$27.69	97%
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%
10-4350-540	CAPITAL OUTLAY-VEHICLE	\$30,750.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
	4350 Total	\$181,349.88	\$221,347.00	\$13,978.25	\$130,387.74	\$0.00	\$90,959.26	59%
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4915-010	GEOGRAPHIC INFO SYST-S & W- REGULAR	\$39,264.96	\$39,515.00	\$3,313.75	\$32,887.48	\$0.00	\$6,627.52	83%
10-4915-040	GEOGRAPHIC INFO SYST - LONGEVITY	\$392.65	\$395.00	\$0.00	\$392.65	\$0.00	\$2.35	99%
10-4915-090	GEOGRAPHIC INFO SYST- FICA TAX EXPENSE	\$2,975.52	\$3,053.00	\$248.33	\$2,494.62	\$0.00	\$558.38	82%
10-4915-100	GEOGRAPHIC INFO SYST- RETIREMENT EXPEI	\$6,738.19	\$7,376.00	\$574.60	\$5,988.46	\$0.00	\$1,387.54	81%
10-4915-101	GEOGRAPHIC INFO SYST- 401(K) CONTRIB.	\$1,177.22	\$1,197.00	\$99.41	\$992.60	\$0.00	\$204.40	83%
10-4915-130	GEOGRAPHIC INFO SYST- UNEMPLOYMENT IN	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4915-140	GEOGRAPHIC INFO SYST- WORKMAN'S COMP	\$1,466.00	\$1,724.00	\$0.00	\$1,519.00	\$0.00	\$205.00	88%
10-4915-180	GEOGRAPHIC INFO SYST- GROUP INS.	\$6,892.40	\$7,170.00	\$695.35	\$6,079.60	\$0.00	\$1,090.40	85%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4915-190	GEOGRAPHIC INFO SYST- TRAINING	\$60.00	\$2,000.00	\$0.00	\$94.41	\$0.00	\$1,905.59	5%
10-4915-260	DEPARTMENTAL SUPPLIES	\$1,565.41	\$2,100.00	\$0.00	\$123.82	\$0.00	\$1,976.18	6%
10-4915-320	GIS- COMMUNICATIONS	\$550.16	\$630.00	\$25.00	\$452.19	\$0.00	\$177.81	72%
10-4915-330	POSTAGE	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4915-350	MAINT AGREEMENTS-ESRI SOFTWARE	\$2,350.00	\$2,350.00	\$1,500.00	\$1,500.00	\$0.00	\$850.00	64%
10-4915-351	MAINT AGREEMENTS-ATLAS DATA WEBSITE	\$4,800.00	\$4,800.00	\$0.00	\$4,800.00	\$0.00	\$0.00	100%
	4915 Total	\$68,232.51	\$72,612.00	\$6,456.44	\$57,324.83	\$0.00	\$15,287.17	79%
10-5110-000	DISTRICT HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5110-990	2ND JUDICIAL DIST DRUG RECOVERY COURT	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	100%
10-5110-991	MTW HEALTH DEPARTMENT	\$199,346.00	\$219,281.00	\$18,273.42	\$182,734.20	\$0.00	\$36,546.80	83%
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSIT	\$78,563.97	\$83,007.00	\$6,514.67	\$58,500.33	\$0.00	\$24,506.67	70%
	5110 Total	\$282,909.97	\$307,288.00	\$24,788.09	\$246,234.53	\$0.00	\$61,053.47	80%
10-5150-000	SENIOR CITIZENS CENTER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	\$75,283.92	\$89,599.00	\$7,871.83	\$74,782.57	\$0.00	\$14,816.43	83%
10-5150-040	SALARIES & WAGES-LONGEVITY	\$987.58	\$1,014.00	\$0.00	\$1,005.19	\$0.00	\$8.81	99%
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	\$5,578.64	\$6,932.00	\$582.77	\$5,603.43	\$0.00	\$1,328.57	81%
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	\$12,759.67	\$16,747.00	\$1,364.97	\$13,554.80	\$0.00	\$3,192.20	81%
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	\$2,224.93	\$2,718.00	\$236.16	\$2,243.49	\$0.00	\$474.51	83%
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	\$2,822.00	\$2,992.00	\$0.00	-\$472.00	\$0.00	\$3,464.00	-16%
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	\$0.00	\$671.00	\$0.00	\$0.00	\$0.00	\$671.00	0%
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	\$16,907.10	\$21,414.00	\$2,075.96	\$18,146.90	\$0.00	\$3,267.10	85%
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	\$47,807.00	\$47,807.00	\$0.00	\$35,855.25	\$0.00	\$11,951.75	75%
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	\$1,510.31	\$3,500.00	\$52.56	\$844.23	\$0.00	\$2,655.77	24%
10-5150-260	DEPARTMENTAL SUPPLIES	\$1,703.12	\$2,000.00	\$116.38	\$1,089.21	\$0.00	\$910.79	54%
10-5150-280	POSTAGE	\$196.27	\$300.00	\$0.00	\$56.01	\$0.00	\$243.99	19%
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	\$1,300.76	\$3,000.00	\$0.00	\$771.56	\$0.00	\$2,228.44	26%
10-5150-315	TRAINING	\$874.95	\$3,500.00	\$26.06	\$331.06	\$0.00	\$3,168.94	9%
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	\$842.68	\$1,000.00	\$25.00	\$653.78	\$0.00	\$346.22	65%
10-5150-330	UTILTITIES-GAS	\$7,732.40	\$9,000.00	\$1,607.34	\$7,710.72	\$0.00	\$1,289.28	86%
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	\$125.40	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	\$778.04	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-5150-370	TRAVEL-SENIOR GAMES	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%
10-5150-380	SENIOR CENTER TRIPS	\$80.00	\$947.00	\$0.00	\$168.94	\$0.00	\$778.06	18%
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	\$1,351.00	\$1,500.00	\$0.00	\$443.65	\$0.00	\$1,056.35	30%
10-5150-410	LEASE-COPIER	\$184.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVIC	\$306.00	\$8,000.00	\$345.00	\$2,728.00	\$0.00	\$5,272.00	34%
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYST	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0%
10-5150-650	SENIOR CENTER DONATIONS	\$45.14	\$4,125.00	\$0.00	\$0.00	\$0.00	\$4,125.00	0%
10-5150-651	SUBARU DONATIONS-MEALS ON WHEELS	\$0.00	\$2,248.00	\$0.00	\$2,248.00	\$0.00	\$0.00	100%
10-5150-699	GRANT-VIDANT HOSPITAL	\$682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	5150 Total	\$182,983.44	\$232,714.00	\$14,304.03	\$167,764.79	\$0.00	\$64,949.21	72%
10-5155-000	VETERAN SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5155-030	SALARIES & WAGES-PARTTIME	\$9,963.00	\$9,963.00	\$830.25	\$8,302.50	\$0.00	\$1,660.50	83%
10-5155-090	VETERAN SERVICE OFFC- FICA TAX EXPENSE	\$785.16	\$786.00	\$65.43	\$654.30	\$0.00	\$131.70	83%
10-5155-130	VETERAN SERVICE OFF- UNEMPLOYMENT INS	\$0.00	\$81.00	\$0.00	\$0.00	\$0.00	\$81.00	0%
10-5155-140	WORKMAN'S COMP	\$59.00	\$58.00	\$0.00	\$58.00	\$0.00	\$0.00	100%
10-5155-260	DEPARTMENTAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$61.04	\$0.00	\$438.96	12%
10-5155-310	VETERAN SERVICE OFFC- TRAVEL	\$50.00	\$600.00	\$0.00	\$50.00	\$0.00	\$550.00	8%
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATIONS	\$569.97	\$900.00	\$25.00	\$431.48	\$0.00	\$468.52	48%
	5155 Total	\$11,427.13	\$12,888.00	\$920.68	\$9,557.32	\$0.00	\$3,330.68	74%
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-010	SALARIES & WAGES-BOARD	\$1,212.50	\$1,500.00	\$0.00	\$1,050.00	\$0.00	\$450.00	70%
10-5310-011	SS ADMIN.- S & W- REGULAR	\$1,933,495.87	\$2,095,026.00	\$165,198.76	\$1,669,055.13	\$0.00	\$425,970.87	80%
10-5310-013	SALARIES & WAGES-LONGEVITY	\$14,982.76	\$16,238.00	\$0.00	\$16,237.13	\$0.00	\$0.87	100%
10-5310-014	SS ADMIN - S & W OVERTIME	\$2,122.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-030	LEGAL - IV-D	\$17,760.03	\$25,000.00	\$1,226.25	\$13,374.41	\$0.00	\$11,625.59	53%
10-5310-090	SS ADMIN.- FICA TAX	\$141,413.64	\$160,162.00	\$12,087.72	\$122,847.66	\$0.00	\$37,314.34	77%
10-5310-100	SS ADMIN.- RETIREMENT	\$330,459.99	\$388,006.00	\$28,645.47	\$300,699.33	\$0.00	\$87,306.67	77%
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	\$47,532.05	\$59,383.00	\$4,345.77	\$42,076.42	\$0.00	\$17,306.58	71%
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	\$0.00	\$14,432.00	\$0.00	\$0.00	\$0.00	\$14,432.00	0%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-5310-140	SS ADMIN.- WORKMAN'S COMP	\$31,920.00	\$51,435.00	\$0.00	\$48,907.00	\$0.00	\$2,528.00	95%
10-5310-180	LEGAL-PROTECTIVE SERVICES	\$34,841.95	\$50,000.00	\$4,470.00	\$37,451.41	\$0.00	\$12,548.59	75%
10-5310-181	SS ADMIN.- GROUP INS.	\$371,458.78	\$398,667.00	\$36,541.33	\$326,097.88	\$0.00	\$72,569.12	82%
10-5310-250	MAINT & REPAIR - VEHICLE	\$4,960.88	\$12,000.00	\$505.65	\$10,032.87	\$0.00	\$1,967.13	84%
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	\$7,296.33	\$10,000.00	\$1,706.29	\$6,811.72	\$0.00	\$3,188.28	68%
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	\$1,045.37	\$3,069.00	\$0.00	\$2,050.88	\$0.00	\$1,018.12	67%
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDI	\$66.00	\$234.00	\$0.00	\$36.00	\$0.00	\$198.00	15%
10-5310-260	DEPARTMENTAL SUPPLIES	\$51,501.70	\$51,000.00	\$3,039.68	\$49,077.31	\$0.00	\$1,922.69	96%
10-5310-268	FOOD STAMPS DIRECT CHARGE	\$4,119.62	\$5,000.00	\$0.00	\$2,285.98	\$0.00	\$2,714.02	46%
10-5310-270	SERVICE AWARDS	\$400.00	\$670.00	\$0.00	\$670.00	\$0.00	\$0.00	100%
10-5310-310	TRAVEL	\$2,347.62	\$6,250.00	-\$100.62	\$1,684.52	\$0.00	\$4,565.48	27%
10-5310-311	SS ADMIN - VEHICLE FUEL	\$2,599.07	\$5,250.00	\$866.45	\$5,247.51	\$0.00	\$2.49	100%
10-5310-315	TRAINING	\$1,587.52	\$11,500.00	\$346.79	\$4,691.93	\$0.00	\$6,808.07	41%
10-5310-320	SS ADMIN.- COMMUNICATIONS	\$19,350.70	\$22,000.00	\$1,655.66	\$16,718.43	\$0.00	\$5,281.57	76%
10-5310-330	UTILITIES	\$23,497.17	\$26,000.00	\$1,595.31	\$17,689.87	\$0.00	\$8,310.13	68%
10-5310-340	SS ADMIN.- POSTAGE	\$11,035.48	\$10,000.00	\$184.35	\$9,625.65	\$0.00	\$374.35	96%
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	\$25,422.56	\$56,500.00	\$16,962.43	\$31,715.21	\$0.00	\$24,784.79	56%
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	\$22,399.40	\$2,340.00	\$0.00	\$2,260.15	\$0.00	\$79.85	97%
10-5310-370	SS ADMIN.- ADVERTISING	\$581.91	\$2,750.00	\$792.83	\$2,220.03	\$0.00	\$529.97	81%
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	\$1,346.72	\$11,700.00	\$50.00	\$11,313.79	\$0.00	\$386.21	97%
10-5310-410	LEASE-EQUIPMENT	\$4,840.37	\$2,500.00	\$203.76	\$1,727.52	\$0.00	\$772.48	69%
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPMI	\$16,534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	\$90,706.40	\$103,502.00	\$8,352.42	\$69,664.31	\$0.00	\$33,837.69	67%
10-5310-601	MAINT AGREEMENTS-NC CORRELS	\$1,217.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0%
10-5310-602	MAINT AGREEMENTS-INFO INC.	\$4,243.56	\$4,350.00	\$1,082.10	\$4,328.40	\$0.00	\$21.60	100%
10-5310-610	SS ADMIN.- VENDOR FEES	\$7,189.00	\$8,000.00	\$0.00	\$1,973.00	\$0.00	\$6,027.00	25%
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	\$4,725.00	\$10,000.00	\$522.50	\$3,880.66	\$0.00	\$6,119.34	39%
	5310 Total	\$3,236,213.21	\$3,626,264.00	\$290,280.90	\$2,833,502.11	\$0.00	\$792,761.89	78%
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5380-011	IN-HOME SERVICES (100%)	\$52,633.26	\$81,922.00	\$5,216.00	\$41,168.00	\$0.00	\$40,754.00	50%

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTI	\$42,089.61	\$82,211.00	\$509.75	\$27,262.98	\$0.00	\$54,948.02	33%
10-5380-100	DAYCARE FRAUD REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5380-190	WF EMPLOYMENT SERVICES	\$1,034.05	\$29,981.00	\$0.00	\$1,601.22	\$0.00	\$28,379.78	5%
10-5380-370	TANF-EMERGENCY ASSISTANCE	\$10,470.14	\$29,240.00	\$0.00	\$10,399.73	\$0.00	\$18,840.27	36%
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPP	\$583.56	\$1,070.00	\$0.00	\$326.34	\$0.00	\$743.66	30%
10-5380-376	TITLE IV-FOSTER CARE	\$111,632.31	\$100,000.00	\$6,130.00	\$75,748.91	\$0.00	\$24,251.09	76%
10-5380-377	STATE FOSTER HOME CARE	\$44,073.69	\$50,000.00	\$1,212.00	\$33,539.20	\$0.00	\$16,460.80	67%
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	\$78,525.50	\$125,000.00	\$5,000.00	\$58,511.00	\$0.00	\$66,489.00	47%
10-5380-381	TITLE IV-E ADOPTION	\$18,088.66	\$27,500.00	\$1,163.38	\$12,447.63	\$0.00	\$15,052.37	45%
10-5380-383	SPECIAL LINKS (100%)	\$500.00	\$41,500.00	\$0.00	\$40,608.02	\$0.00	\$891.98	98%
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	\$2,824.59	\$30,000.00	\$0.00	\$17,069.65	\$0.00	\$12,930.35	57%
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	\$1,869.51	\$2,000.00	\$0.00	\$1,902.51	\$0.00	\$97.49	95%
10-5380-405	LIHWAP-LOW INCOME HOUSEHLD WATER ASS	\$0.00	\$34,270.00	\$6,571.85	\$37,857.20	\$0.00	-\$3,587.20	110%
10-5380-406	LIEAP PAYMENTS	\$194,151.13	\$234,493.00	\$33,100.00	\$195,800.00	\$0.00	\$38,693.00	83%
10-5380-407	ADOPTION PROMOTIONS	\$0.00	\$74,067.00	\$0.00	\$0.00	\$0.00	\$74,067.00	0%
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	\$365.69	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	0%
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETUF	\$5,506.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	0%
	5380 Total	\$564,347.70	\$968,254.00	\$58,902.98	\$554,242.39	\$0.00	\$414,011.61	57%
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	\$523.74	\$9,500.00	\$0.00	\$1,409.78	\$0.00	\$8,090.22	15%
10-5400-201	DOT GRANT - PRINTER (85% REIMB)	\$269.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%	\$2,705.89	\$7,333.00	\$28.92	\$2,868.32	\$0.00	\$4,464.68	39%
10-5400-250	MAINT & REPAIR-VEHICLE	\$54,294.82	\$45,314.00	\$1,175.50	\$19,382.45	\$0.00	\$25,931.55	43%
10-5400-260	- TRANSIT ADVERTISING	\$3,948.49	\$8,125.00	\$0.00	\$2,387.63	\$0.00	\$5,737.37	29%
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	\$600.00	\$15,365.00	\$147.00	\$1,237.00	\$0.00	\$14,128.00	8%
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	\$0.00	\$37,500.00	\$4,584.04	\$25,756.59	\$0.00	\$11,743.41	69%
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	\$1,482.13	\$5,000.00	\$10.53	\$1,597.75	\$0.00	\$3,402.25	32%
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	\$3,168.00	\$6,500.00	\$516.11	\$4,865.32	\$0.00	\$1,634.68	75%
10-5400-347	GRANT-RDC TRANSPORTATION	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	\$42,122.65	\$40,000.00	\$1,764.71	\$26,370.11	\$0.00	\$13,629.89	66%

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<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	\$400.00	\$1,000.00	\$0.00	\$400.00	\$0.00	\$600.00	40%
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	\$164,851.54	\$86,186.00	\$0.00	\$5,235.00	\$0.00	\$80,951.00	6%
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	\$1,453.70	\$5,000.00	\$0.00	\$999.98	\$0.00	\$4,000.02	20%
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	\$6,000.00	\$10,380.00	\$865.00	\$8,365.00	\$0.00	\$2,015.00	81%
10-5400-610	SENIOR CENTER TRANSPORTATION	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
10-5400-998	SS TRANS- PR YR CARES GRANT REIMBURSEI	\$0.00	\$14,635.00	\$0.00	\$14,635.00	\$0.00	\$0.00	100%
	5400 Total	\$281,820.85	\$303,838.00	\$9,091.81	\$115,509.93	\$0.00	\$188,328.07	38%
10-5830-000	JUVENILE SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	\$18,441.38	\$25,000.00	\$0.00	\$9,981.71	\$0.00	\$15,018.29	40%
10-5830-250	JCPC - CBA	\$524.00	\$3,188.00	\$0.00	\$154.75	\$0.00	\$3,033.25	5%
10-5830-299	JCPC - ROANOKE AREA YOUTH	\$54,709.59	\$68,827.00	\$5,580.21	\$40,888.86	\$0.00	\$27,938.14	59%
	5830 Total	\$73,674.97	\$97,015.00	\$5,580.21	\$51,025.32	\$0.00	\$45,989.68	53%
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5910-991	CURRENT EXPENSE - BOE	\$1,735,000.00	\$1,735,000.00	\$144,583.33	\$1,445,833.30	\$0.00	\$289,166.70	83%
10-5910-994	WASHINGTON COUNTY SCHOOLS FUEL FARM	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0%
	5910 Total	\$1,735,000.00	\$1,747,000.00	\$144,583.33	\$1,445,833.30	\$0.00	\$301,166.70	83%
10-5911-000	COMMUNICATIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5911-010	COMMUNICATIONS-S & W- REGULAR	\$160,352.04	\$205,774.00	\$18,029.00	\$151,675.98	\$0.00	\$54,098.02	74%
10-5911-030	SALARIES & WAGES-OVERTIME	\$40,027.95	\$52,600.00	\$1,118.74	\$42,848.80	\$0.00	\$9,751.20	81%
10-5911-031	SALARIES & WAGES-PARTTIME	\$68,822.54	\$70,000.00	\$4,401.87	\$38,981.19	\$0.00	\$31,018.81	56%
10-5911-040	SALARIES & WAGES-LONGEVITY	\$507.82	\$297.00	\$0.00	\$292.90	\$0.00	\$4.10	99%
10-5911-090	COMMUNICATIONS- FICA TAX	\$20,309.33	\$25,143.00	\$1,767.32	\$17,554.48	\$0.00	\$7,588.52	70%
10-5911-100	COMMUNICATIONS- RETIREMENT	\$32,917.90	\$47,809.00	\$3,367.76	\$35,089.74	\$0.00	\$12,719.26	73%
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	\$4,370.09	\$7,760.00	\$389.27	\$3,272.52	\$0.00	\$4,487.48	42%
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	\$0.00	\$2,016.00	\$0.00	\$2,016.00	\$0.00	\$0.00	100%
10-5911-140	COMMUNICATIONS- WORKERS' COMP	\$1,916.00	\$2,167.00	\$0.00	\$1,910.00	\$0.00	\$257.00	88%
10-5911-180	COMMUNICATIONS- GROUP INS.	\$31,832.88	\$42,036.00	\$3,514.87	\$27,920.11	\$0.00	\$14,115.89	66%
10-5911-210	UNIFORMS	\$0.00	\$3,805.00	\$122.00	\$2,414.23	\$0.00	\$1,390.77	63%
10-5911-260	DEPARTMENTAL SUPPLIES	\$2,897.42	\$6,381.00	\$0.00	\$5,391.05	\$0.00	\$989.95	84%
10-5911-270	SERVICE AWARDS	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	100%

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10-5911-310	TRAVEL	\$101.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-5911-315	TRAINING	\$721.52	\$7,100.00	\$0.00	\$0.00	\$0.00	\$7,100.00	0%
10-5911-320	COMMUNICATIONS	\$2,229.38	\$15,226.00	\$0.00	\$1,403.36	\$0.00	\$13,822.64	9%
10-5911-330	POSTAGE	\$37.38	\$75.00	\$0.73	\$27.42	\$0.00	\$47.58	37%
10-5911-410	LEASE-COPIER	\$85.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	100%
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	\$2,166.00	\$2,166.00	\$0.00	\$2,166.00	\$0.00	\$0.00	100%
10-5911-414	MAINT & REPAIR-EQUIPMENT	\$530.00	\$16,338.00	\$0.00	\$0.00	\$0.00	\$16,338.00	0%
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP	\$25,064.98	\$114,302.00	\$0.00	\$57,151.00	\$0.00	\$57,151.00	50%
10-5911-600	CONSULTATION SERVICES - MARTIN COUNTY	\$4,345.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	5911 Total	\$400,734.40	\$623,045.00	\$32,711.56	\$391,664.78	\$0.00	\$231,380.22	63%
10-5912-000	EDUCATION-LOTTERY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5912-508	EDUCATION- CAP OUT- LOTTERY-ALL SCHOOL	\$87,406.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	5912 Total	\$87,406.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5940-000	REHABILITATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5940-991	TRILLIUM-LOCAL FUNDING	\$27,000.00	\$27,000.00	\$0.00	\$20,250.00	\$0.00	\$6,750.00	75%
10-5940-992	TRILLIUM-ABC BOTTLE TAX	\$3,000.00	\$3,000.00	\$0.00	\$2,250.00	\$0.00	\$750.00	75%
	5940 Total	\$30,000.00	\$30,000.00	\$0.00	\$22,500.00	\$0.00	\$7,500.00	75%
10-6000-000	MEDICAL EXAMINER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6000-180	CONTRACT-MEDICAL EXAMINER	\$6,500.00	\$8,000.00	\$600.00	\$7,300.00	\$0.00	\$700.00	91%
	6000 Total	\$6,500.00	\$8,000.00	\$600.00	\$7,300.00	\$0.00	\$700.00	91%
10-6050-000	COOPERATIVE EXT SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	\$86,887.42	\$88,626.00	\$7,381.88	\$66,534.68	\$0.00	\$22,091.32	75%
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	\$6,387.57	\$6,777.00	\$539.98	\$4,861.31	\$0.00	\$1,915.69	72%
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	\$18,837.30	\$20,987.00	\$1,779.02	\$14,960.65	\$0.00	\$6,026.35	71%
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT IN	\$0.00	\$885.00	\$0.00	\$0.00	\$0.00	\$885.00	0%
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	\$11,868.90	\$13,200.00	\$1,211.40	\$9,805.75	\$0.00	\$3,394.25	74%
10-6050-260	DEPARTMENTAL SUPPLIES	\$1,529.20	\$1,800.00	\$503.90	\$1,164.08	\$0.00	\$635.92	65%
10-6050-310	TRAVEL	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0%

Washington County

4/26/2022

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
	6120 Total	\$155,649.17	\$165,890.00	\$11,253.76	\$105,484.97	\$0.00	\$60,405.03	64%
10-6180-000	COMMUNITY ALTERNATIVE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	\$3,365.32	\$5,000.00	\$226.24	\$1,923.04	\$0.00	\$3,076.96	38%
	6180 Total	\$3,365.32	\$5,000.00	\$226.24	\$1,923.04	\$0.00	\$3,076.96	38%
10-8300-000	CENTRAL SERVICES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP STU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
10-8300-140	TOSHIBA COPIER MAINTENANCE AGREEMENT	\$5,197.60	\$8,576.00	\$747.15	\$6,334.55	\$0.00	\$2,241.45	74%
10-8300-141	COPIER PURCHASE/LEASE	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0%
10-8300-451	INSURANCE-PROPERTY & LIABILITY	\$162,408.00	\$187,376.00	\$0.00	\$178,660.00	\$0.00	\$8,716.00	95%
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGE	\$8,640.00	\$9,504.00	\$0.00	\$9,504.00	\$0.00	\$0.00	100%
10-8300-491	APPROP-ALBEMARLE COMMISSION	\$11,824.37	\$13,088.00	\$76.50	\$11,280.40	\$0.00	\$1,807.60	86%
	8300 Total	\$188,069.97	\$258,544.00	\$823.65	\$205,778.95	\$0.00	\$52,765.05	80%
10-9100-000	DEBT PRINCIPAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9100-002	DEBT PRINCIPAL-COMMERCE CENTER	\$49,543.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	9100 Total	\$49,543.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9200-000	DEBT INTEREST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9200-721	DEBT INTERST-COMMERCE CENTER	\$2,093.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	9200 Total	\$2,093.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-000	TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-033	TRANSFER TO SANITATION	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-039	TRANSFER TO AIRPORT FUND	\$94,317.00	\$95,997.00	\$0.00	\$95,997.00	\$0.00	\$0.00	100%
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	\$10,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	100%
10-9800-069	TRANSFER TO E911	\$1,931.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-070	TRANSFER TO RE-VAL FUND	\$33,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	100%
10-9800-982	TRANSFER TO WASH CO EMS	\$334,616.50	\$383,987.00	\$0.00	\$383,987.00	\$0.00	\$0.00	100%
	9800 Total	\$508,864.50	\$549,984.00	\$0.00	\$549,984.00	\$0.00	\$0.00	100%
10-9990-000	CONTINGENCY	\$0.00	\$22,180.00	\$0.00	\$0.00	\$0.00	\$22,180.00	0%
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPEM	\$177,734.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	GENERAL FUND Expend Total	\$14,099,665.69	\$16,652,949.50	\$1,206,208.34	\$12,140,666.74	\$0.00	\$4,512,282.76	73%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
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10 GENERAL FUND

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$15,652,438.00	\$824,347.44	\$12,720,572.39
Expended:	\$14,099,665.69	\$1,206,208.34	\$12,140,666.74
Net Income:	\$1,552,772.31	-\$381,860.90	\$579,905.65

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$735,000	\$300,769.04	\$270,000.00	\$22,290.66	\$179,763.69	\$0.00	-\$90,236.31	67%
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	\$341,949.51	\$300,000.00	\$26,221.79	\$193,903.47	\$0.00	-\$106,096.53	65%
CAPITAL OUTLAY-WASHINGTON CO SCHOOL Revenue Total		\$642,718.55	\$570,000.00	\$48,512.45	\$373,667.16	\$0.00	-\$196,332.84	66%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCH	\$400,000.00	\$400,000.00	\$33,333.33	\$333,333.30	\$0.00	\$66,666.70	83%
21-5912-693	CAPITAL OUTLAY-ENGINEERING SERVICES	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	0%
	5912 Total	\$400,000.00	\$505,000.00	\$33,333.33	\$333,333.30	\$0.00	\$171,666.70	66%
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0%
CAPITAL OUTLAY-WASHINGTON CO SCHOOL Expend Total		\$400,000.00	\$570,000.00	\$33,333.33	\$333,333.30	\$0.00	\$236,666.70	58%

21 CAPITAL OUTLAY-WASHINGTON CO SCHOOL

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$642,718.55	\$48,512.45	\$373,667.16
Expended:	\$400,000.00	\$33,333.33	\$333,333.30
Net Income:	\$242,718.55	\$15,179.12	\$40,333.86

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
30-3290-000	INTEREST ON INVESTMENTS	\$1.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURREI	\$84,630.74	\$95,997.00	\$1,880.66	\$83,949.12	\$0.00	-\$12,047.88	87%
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOU	-\$728.62	-\$1,000.00	\$0.00	-\$744.39	\$0.00	\$255.61	74%
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENALT	\$76.15	\$100.00	\$2.26	\$85.05	\$0.00	-\$14.95	85%

Washington County

Statement of Revenue and Expenditures

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Cancel</i>	<i>Excess/Deficit</i>	<i>% Real</i>
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERES	\$1,001.47	\$1,000.00	\$98.86	\$352.61	\$0.00	-\$647.39	35%
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	\$2,377.22	\$2,400.00	\$168.86	\$1,978.02	\$0.00	-\$421.98	82%
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YE/	\$1,018.80	\$1,000.00	\$110.92	\$971.08	\$0.00	-\$28.92	97%
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENALT	\$9.85	\$10.00	\$0.63	\$7.00	\$0.00	-\$3.00	70%
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTERE	\$4,021.45	\$3,000.00	\$465.26	\$3,354.37	\$0.00	\$354.37	112%
30-3951-000	STREAM DEBRIS REMOVAL ALLOC FROM STA	\$120,005.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-3951-001	WATERSHED RESTORATION PROJECT	\$0.00	\$125,172.00	\$0.00	\$0.00	\$0.00	-\$125,172.00	0%
30-3990-000	APPROP WATERSHED RESERVE	\$0.00	\$39,819.00	\$0.00	\$0.00	\$0.00	-\$39,819.00	0%
DRAINAGE Revenue Total		\$212,414.49	\$267,498.00	\$2,727.45	\$89,952.86	\$0.00	-\$177,545.14	34%

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
30-0000-000	DRAINAGE FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-7140-000	EDDIE SMITH CANAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC PR	\$8,272.00	\$15,000.00	\$0.00	\$260.00	\$0.00	\$14,740.00	2%
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SMITH	\$0.00	\$16,326.00	\$0.00	\$0.00	\$0.00	\$16,326.00	0%
7140 Total		\$8,272.00	\$31,326.00	\$0.00	\$260.00	\$0.00	\$31,066.00	1%
30-8000-000	WATERSHED IMPROVEMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-8000-340	BEAVER CONTROL	\$24,960.00	\$30,000.00	\$3,950.00	\$19,260.00	\$0.00	\$10,740.00	64%
30-8000-350	STREAM DEBRIS REMOVAL ALLOC FROM STA	\$142,918.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-8000-351	WATERSHED RESTORATION PROJECT	\$0.00	\$125,172.00	\$0.00	\$0.00	\$0.00	\$125,172.00	0%
30-8000-600	AQUATIC WEED SPRAYING	\$22,800.00	\$30,000.00	\$0.00	\$5,985.00	\$0.00	\$24,015.00	20%
30-8000-610	CLEARING & SNAGGING	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0%
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	\$2,130.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	0%
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
8000 Total		\$192,808.24	\$236,172.00	\$3,950.00	\$25,245.00	\$0.00	\$210,927.00	11%
DRAINAGE Expend Total		\$201,080.24	\$267,498.00	\$3,950.00	\$25,505.00	\$0.00	\$241,993.00	10%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
30	DRAINAGE							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$212,414.49	\$2,727.45	\$89,952.86			
		Expended:	\$201,080.24	\$3,950.00	\$25,505.00			
		Net Income:	\$11,334.25	-\$1,222.55	\$64,447.86			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BILL	\$80,978.64	\$60,000.00	\$8,217.94	\$69,698.54	\$0.00	\$9,698.54	116%
33-3400-000	METAL/WHITE GOODS REVENUE	\$5,031.50	\$4,100.00	\$0.00	\$0.00	\$0.00	-\$4,100.00	0%
33-3400-001	NCDENR GRANT	\$2,702.00	\$3,500.00	\$0.00	\$1,275.00	\$0.00	-\$2,225.00	36%
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	\$1,044,937.25	\$1,144,845.00	\$39,009.21	\$1,088,604.43	\$0.00	-\$56,240.57	95%
33-3501-001	RURAL SOLID WASTE FEE COUNTY(BILLED)	\$82,074.61	\$79,164.00	\$2,725.26	\$50,786.94	\$0.00	-\$28,377.06	64%
33-3503-000	WHITE GOODS DISP FEE & GRANTS	\$6,425.22	\$6,000.00	\$0.00	\$3,073.28	\$0.00	-\$2,926.72	51%
33-3504-000	SOLID WASTE DISPOSAL TAX	\$7,370.21	\$7,500.00	\$0.00	\$3,608.63	\$0.00	-\$3,891.37	48%
33-3670-010	STATE TIRE TAX REVENUES	\$17,506.69	\$16,000.00	\$0.00	\$9,166.74	\$0.00	-\$6,833.26	57%
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	\$485.02	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
33-3970-075	TOWN SOLID WASTE	\$119,073.56	\$125,974.00	\$15,672.80	\$104,978.03	\$0.00	-\$20,995.97	83%
33-3980-000	TRANSFER FROM GENERAL FUND	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-3990-000	FUND BALANCE APPROPRIATION	\$0.00	\$97,908.00	\$0.00	\$0.00	\$0.00	-\$97,908.00	0%
	SANITATION Revenue Total	\$1,401,584.70	\$1,545,491.00	\$65,625.21	\$1,331,191.59	\$0.00	-\$214,299.41	86%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
33-0000-000	SANITATION FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-7400-000	LANDFILL & COLLECTION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	\$43,731.88	\$46,052.00	\$4,588.33	\$30,982.05	\$0.00	\$15,069.95	67%
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	\$8,518.50	\$15,000.00	\$504.00	\$12,020.70	\$0.00	\$2,979.30	80%
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERVIC	\$11,881.50	\$27,800.00	\$0.00	\$10,312.00	\$0.00	\$17,488.00	37%
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	\$4,261.61	\$4,670.00	\$385.29	\$3,273.76	\$0.00	\$1,396.24	70%
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENSE	\$2,100.71	\$10,360.00	\$795.62	\$5,506.62	\$0.00	\$4,853.38	53%
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	\$607.64	\$1,682.00	\$63.86	\$191.58	\$0.00	\$1,490.42	11%
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT INS	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	\$7,036.00	\$7,848.00	\$0.00	\$3,178.00	\$0.00	\$4,670.00	40%
33-7400-180	LANDFILL & COLLECT- GROUP INS.	\$4,253.26	\$14,264.00	\$735.06	\$2,502.89	\$0.00	\$11,761.11	18%
33-7400-200	SUPPLIES & MATERIALS	\$1,987.52	\$4,050.00	\$0.00	\$1,876.59	\$0.00	\$2,173.41	46%
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	\$2,531.53	\$4,350.00	\$515.43	\$2,170.10	\$0.00	\$2,179.90	50%
33-7400-260	DEPARTMENTAL SUPPLIES	\$0.00	\$1,937.00	\$0.00	\$810.76	\$0.00	\$1,126.24	42%
33-7400-310	TRAVEL	\$0.00	\$250.00	\$0.00	\$109.29	\$0.00	\$140.71	44%
33-7400-315	TRAINING	\$0.00	\$563.00	\$0.00	\$563.00	\$0.00	\$0.00	100%
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	\$1,222.68	\$1,750.00	\$127.16	\$1,240.84	\$0.00	\$509.16	71%
33-7400-330	LANDFILL & COLLECT- UTILITIES	\$1,314.32	\$1,800.00	\$0.00	\$1,037.77	\$0.00	\$762.23	58%
33-7400-340	LANDFILL & COLLECT- POSTAGE	\$53.95	\$150.00	\$13.47	\$92.64	\$0.00	\$57.36	62%
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	\$5,110.94	\$10,500.00	\$565.75	\$10,273.80	\$0.00	\$226.20	98%
33-7400-370	LANDFILL & COLLECT- ADVERTISING	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
33-7400-600	CONTRACTED SERVICES	\$14,282.69	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	0%
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSMEN	\$3,081.05	\$2,600.00	\$400.32	\$1,398.10	\$0.00	\$1,201.90	54%
33-7400-999	LANDFILL POSTCLOSURE COSTS	\$23,453.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	7400 Total	\$135,428.78	\$233,630.00	\$8,694.29	\$87,540.49	\$0.00	\$146,089.51	37%
33-7401-600	CONTRACT-SCRAP TIRE	\$47,330.25	\$40,000.00	\$7,631.11	\$36,409.66	\$0.00	\$3,590.34	91%
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	\$795,607.92	\$824,576.00	\$68,714.62	\$624,589.81	\$0.00	\$199,986.19	76%
33-7402-606	ARSWMA ADM FEES	\$3,690.00	\$3,782.00	\$0.00	\$3,782.00	\$0.00	\$0.00	100%
33-7402-610	CONTRACT-REGIONAL LANDFILL	\$302,497.49	\$300,000.00	\$10,536.39	\$212,488.87	\$0.00	\$87,511.13	71%
	7402 Total	\$1,101,795.41	\$1,128,358.00	\$79,251.01	\$840,860.68	\$0.00	\$287,497.32	75%
33-7500-000	LANDFILL - DEPRECIATION	\$6,348.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-8100-000	CAPITAL PROJECTS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-8100-600	CAPITAL PROJECT- C&D LANDFILL EXPANSION	\$0.00	\$97,908.00	\$1,205.00	\$13,248.78	\$0.00	\$84,659.22	14%
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$45,595.00	\$0.00	\$0.00	\$0.00	\$45,595.00	0%
	8100 Total	\$0.00	\$143,503.00	\$1,205.00	\$13,248.78	\$0.00	\$130,254.22	9%
	SANITATION Expend Total	\$1,290,902.44	\$1,545,491.00	\$96,781.41	\$978,059.61	\$0.00	\$567,431.39	63%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
33	SANITATION							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$1,401,584.70	\$65,625.21	\$1,331,191.59			
		Expended:	\$1,290,902.44	\$96,781.41	\$978,059.61			
		Net Income:	\$110,682.26	-\$31,156.20	\$353,131.98			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
35-3290-000	INTEREST EARNED ON INVESTMENTS	\$1,974.94	\$400.00	\$0.00	\$5,111.24	\$0.00	\$4,711.24	1.278%
35-3353-000	INSURANCE PROCEEDS	\$10,471.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-3354-000	COST OF ISSUANCE REVENUE - WATER REFU	\$0.00	\$54,618.00	\$0.00	\$48,717.18	\$0.00	-\$5,900.82	89%
35-3710-000	UTILITY BASE CHARGES	\$835,199.59	\$815,000.00	\$0.00	\$629,992.96	\$0.00	-\$185,007.04	77%
35-3710-010	UTILITY CONSUMPTION CHARGES	\$566,412.66	\$550,000.00	-\$1.75	\$405,963.52	\$0.00	-\$144,036.48	74%
35-3730-000	TAP & CONNECTION FEES	\$14,400.00	\$10,000.00	\$0.00	\$4,814.00	\$0.00	-\$5,186.00	48%
35-3750-000	RECONNECTION FEES	\$32,679.97	\$25,000.00	\$0.00	\$13,755.00	\$0.00	-\$11,245.00	55%
35-3790-000	PENALTIES & INTEREST-UTIL BILL	\$5,272.55	\$5,000.00	\$0.00	\$3,946.97	\$0.00	-\$1,053.03	79%
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENTS	\$0.00	\$127,041.00	\$0.00	\$0.00	\$0.00	-\$127,041.00	0%
35-3821-000	FEES COLLECTED FOR METER TAMPERING	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00	0%
35-3990-990	FUND BALANCE APPROPRIATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-9999-001	OVERPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.56	\$0.00	\$0.56	0%
	WATER Revenue Total	\$1,466,411.23	\$1,587,059.00	-\$1.75	\$1,112,311.43	\$0.00	-\$474,747.57	70%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
35-0000-000	WATER WORKS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-000	OPERATIONS & MAINTENANCE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	\$194,154.48	\$202,064.00	\$17,036.92	\$166,429.10	\$0.00	\$35,634.90	82%
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVI	\$4,898.56	\$6,500.00	\$50.00	\$2,746.66	\$0.00	\$3,753.34	42%
35-7130-050	SALARIES & WAGES-LONGEVITY	\$1,159.47	\$1,298.00	\$0.00	\$1,290.31	\$0.00	\$7.69	99%
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	\$13,589.55	\$15,557.00	\$1,258.14	\$12,285.98	\$0.00	\$3,271.02	79%
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	\$6,699.56	\$37,586.00	\$2,954.21	\$29,992.16	\$0.00	\$7,593.84	80%
35-7130-101	OPERATION- 401(K) CONTRIB.	\$4,352.21	\$6,101.00	\$443.96	\$4,331.01	\$0.00	\$1,769.99	71%
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	\$0.00	\$1,293.00	\$0.00	\$0.00	\$0.00	\$1,293.00	0%

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	\$9,359.00	\$13,281.00	\$0.00	\$13,281.00	\$0.00	\$0.00	100%
35-7130-180	OPERATION&MAINT.- GROUP INS.	\$39,986.52	\$42,903.00	\$4,155.04	\$35,258.15	\$0.00	\$7,644.85	82%
35-7130-200	SUPPLIES & MATERIALS	-\$2,066.61	\$23,116.00	\$50.09	\$8,665.77	\$0.00	\$14,450.23	37%
35-7130-210	OPERATION&MAINT.- UNIFORMS	\$1,302.17	\$1,600.00	\$0.00	\$1,323.07	\$0.00	\$276.93	83%
35-7130-250	VEHICLE SUPPLIES	\$13,165.79	\$15,500.00	\$1,527.08	\$10,849.24	\$0.00	\$4,650.76	70%
35-7130-260	DEPARTMENTAL SUPPLIES	\$3,726.82	\$1,000.00	\$58.95	\$530.58	\$0.00	\$469.42	53%
35-7130-270	SERVICE AWARDS	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-298	MAINT & REPAIR-TANK	\$59,736.88	\$61,529.00	\$15,307.59	\$61,230.36	\$0.00	\$298.64	100%
35-7130-310	OPERATION & MAINT.- TRAVEL	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
35-7130-315	TRAINING	\$0.00	\$4,000.00	\$0.00	\$526.48	\$0.00	\$3,473.52	13%
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	\$2,501.63	\$3,750.00	\$125.00	\$2,152.08	\$0.00	\$1,597.92	57%
35-7130-330	UTILITIES-ELECTRICITY	\$12,043.63	\$12,250.00	\$952.60	\$8,105.63	\$0.00	\$4,144.37	66%
35-7130-340	OPERATION&MAINT.- POSTAGE	\$18,469.50	\$19,000.00	\$518.69	\$16,198.24	\$0.00	\$2,801.76	85%
35-7130-350	MAINT & REPAIR-EQUIPMENT	\$24,509.34	\$24,540.00	\$20.40	\$12,094.01	\$0.00	\$12,445.99	49%
35-7130-370	OPERATION&MAINT.- ADVERTISING	\$414.00	\$800.00	\$208.00	\$208.00	\$0.00	\$592.00	26%
35-7130-380	DOT UTILITY RELOCATION FEES (100% REIM)	\$0.00	\$127,041.00	\$0.00	\$0.00	\$0.00	\$127,041.00	0%
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIONS	\$899.52	\$2,250.00	\$33.50	\$897.48	\$0.00	\$1,352.52	40%
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICES	\$991.88	\$780.00	\$67.92	\$575.84	\$0.00	\$204.16	74%
35-7130-540	CAPITAL OUTLAY - VEHICLE	\$0.00	\$49,903.00	\$0.00	\$49,902.12	\$0.00	\$0.88	100%
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-580	DEBT SERVICE-NCDENR	\$0.00	\$27,993.00	\$27,992.45	\$27,992.45	\$0.00	\$0.55	100%
35-7130-600	CONTRACTS-MOWING	\$9,830.00	\$16,784.00	\$2,714.00	\$8,642.00	\$0.00	\$8,142.00	51%
35-7130-709	COST OF ISSUANCE EXPENSE - WATER REFUI	\$0.00	\$54,618.00	\$0.00	\$43,634.40	\$0.00	\$10,983.60	80%
35-7130-710	'95 REVENUE BOND-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-711	'00 REVENUE BOND-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-720	'95 REVENUE BOND-INTEREST	\$21,947.55	\$20,619.00	\$0.00	\$0.00	\$0.00	\$20,619.00	0%
35-7130-721	'00 REVENUE BOND-INTEREST	\$116,395.32	\$8,546.00	\$0.00	\$0.00	\$0.00	\$8,546.00	0%
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	\$252,889.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-998	COST ALLOCATION-GENERAL FUND	\$80,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	100%
	7130 Total	\$891,105.77	\$862,452.00	\$135,474.54	\$579,142.12	\$0.00	\$283,309.88	67%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
35-7135-000	TREATMENT PLANT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7135-010	TREATMENT PLANT-S & W- REGULAR	\$72,183.79	\$74,704.00	\$6,273.67	\$62,156.20	\$0.00	\$12,547.80	83%
35-7135-040	SALARIES & WAGES-LONGEVITY	\$605.66	\$676.00	\$0.00	\$667.44	\$0.00	\$8.56	99%
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	\$5,055.04	\$5,767.00	\$440.64	\$4,385.52	\$0.00	\$1,381.48	76%
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	\$12,447.17	\$13,932.00	\$1,087.85	\$11,236.84	\$0.00	\$2,695.16	81%
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	\$2,176.65	\$2,261.00	\$188.21	\$1,864.70	\$0.00	\$396.30	82%
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	\$5,134.00	\$5,373.00	\$0.00	\$5,373.00	\$0.00	\$0.00	100%
35-7135-180	TREATMENT PLANT- GROUP INS.	\$15,813.24	\$16,305.00	\$1,551.41	\$13,772.30	\$0.00	\$2,532.70	84%
35-7135-200	SUPPLIES & MATERIALS	\$6,385.38	\$11,499.00	\$0.00	\$6,183.50	\$0.00	\$5,315.50	54%
35-7135-210	TREATMENT PLANT- UNIFORMS	\$914.45	\$1,200.00	\$0.00	\$1,022.94	\$0.00	\$177.06	85%
35-7135-250	TREATMENT PLANT- FUEL	\$2,775.79	\$3,800.00	\$276.19	\$1,802.82	\$0.00	\$1,997.18	47%
35-7135-298	CONTRACTS	\$16,313.59	\$22,000.00	\$404.17	\$16,323.52	\$0.00	\$5,676.48	74%
35-7135-299	WATER TREATMENT CHEMICALS	\$24,196.50	\$30,500.00	\$1,862.30	\$22,236.25	\$0.00	\$8,263.75	73%
35-7135-315	TRAINING	\$425.00	\$2,000.00	\$0.00	\$400.00	\$0.00	\$1,600.00	20%
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	\$2,481.90	\$2,700.00	\$100.00	\$1,758.64	\$0.00	\$941.36	65%
35-7135-330	TREATMENT PLANT- UTILITIES	\$28,818.16	\$30,000.00	\$1,594.02	\$19,754.86	\$0.00	\$10,245.14	66%
35-7135-340	TREATMENT PLANT- POSTAGE	\$0.00	\$250.00	\$0.00	\$33.85	\$0.00	\$216.15	14%
35-7135-350	MAINT & REPAIR-EQUIPMENT	\$34,822.89	\$40,000.00	\$4,800.94	\$14,967.64	\$0.00	\$25,032.36	37%
35-7135-370	TREATMENT PLANT- ADVERTISING	\$96.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIONS	\$475.74	\$1,000.00	\$6.70	\$739.55	\$0.00	\$260.45	74%
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$64,000.00	\$0.00	\$0.00	\$0.00	\$64,000.00	0%
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$39,367.00	\$0.00	\$0.00	\$0.00	\$39,367.00	0%
35-7135-998	COST ALLOCATION-GENERAL FUND	\$40,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	100%
	7135 Total	\$271,120.95	\$398,338.00	\$48,586.10	\$214,679.57	\$0.00	\$183,658.43	54%
35-9100-000	DEBT PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIPAL	\$0.00	\$263,000.00	\$0.00	\$0.00	\$0.00	\$263,000.00	0%
	9100 Total	\$0.00	\$263,000.00	\$0.00	\$0.00	\$0.00	\$263,000.00	0%
35-9200-000	DEBT INTEREST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-9200-030	2021 WATER REV REFUNDING BOND-INTEREST	\$0.00	\$63,269.00	\$0.00	\$0.00	\$0.00	\$63,269.00	0%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
	9200 Total	\$0.00	\$63,269.00	\$0.00	\$0.00	\$0.00	\$63,269.00	0%
	WATER Expend Total	\$1,162,226.72	\$1,587,059.00	\$184,060.64	\$793,821.69	\$0.00	\$793,237.31	50%

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
35 WATER			
Revenue:	\$1,466,411.23	-\$1.75	\$1,112,311.43
Expended:	\$1,162,226.72	\$184,060.64	\$793,821.69
Net Income:	\$304,184.51	-\$184,062.39	\$318,489.74

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
37-3290-000	INTEREST	\$582.37	\$0.00	\$0.00	\$1,358.10	\$0.00	\$1,358.10	0%
37-3350-000	NCACC WASHINGTON EMS	\$431,592.00	\$130,000.00	\$0.00	\$0.00	\$0.00	-\$130,000.00	0%
37-3490-000	EMS REVENUE	\$706,664.85	\$581,000.00	\$12,759.95	\$486,830.42	\$0.00	-\$94,169.58	84%
37-3490-020	DUKE RACE-CARS GRANT	\$0.00	\$4,300.00	\$0.00	\$7,100.00	\$0.00	\$2,800.00	165%
37-3490-021	UNC PECC+ PROGRAM GRANT	\$0.00	\$1,200.00	\$0.00	\$1,500.00	\$0.00	\$300.00	125%
37-3500-000	TRANSPORT SERVICE REVENUE	\$243,054.87	\$260,000.00	\$3,884.58	\$265,863.28	\$0.00	\$5,863.28	102%
37-3830-000	SALE OF FIXED ASSETS	\$4,125.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
37-3833-840	EMS DONATIONS	\$150.00	\$300.00	\$0.00	\$200.00	\$0.00	-\$100.00	67%
37-3901-000	TYRRELL-EMS CONTRACT	\$675,000.00	\$675,000.00	\$56,250.00	\$562,500.00	\$0.00	-\$112,500.00	83%
37-3902-000	FUND BALANCE APPROPRIATED	\$0.00	\$272,238.00	\$0.00	\$0.00	\$0.00	-\$272,238.00	0%
37-3980-010	TRANSFER FROM GENERAL FUND	\$334,616.50	\$383,987.00	\$0.00	\$383,987.00	\$0.00	\$0.00	100%
	EMS Revenue Total	\$2,395,785.59	\$2,309,025.00	\$72,894.53	\$1,709,338.80	\$0.00	-\$599,686.20	74%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
37-0000-000	WASHINGTON COUNTY EMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-000	WASHINGTON COUNTY EMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-010	SALARIES & WAGES-REGULAR	\$620,259.90	\$719,062.00	\$56,083.51	\$594,894.58	\$0.00	\$124,167.42	83%
37-4330-030	SALARIES & WAGES-OVERTIME	\$299,198.00	\$299,300.00	\$29,140.90	\$254,134.61	\$0.00	\$45,165.39	85%
37-4330-040	SALARIES & WAGES-PARTTIME	\$55,531.72	\$36,000.00	\$4,469.35	\$26,611.49	\$0.00	\$9,388.51	74%
37-4330-050	SALARIES & WAGES-LONGEVITY	\$3,144.79	\$3,546.00	\$0.00	\$3,512.12	\$0.00	\$33.88	99%
37-4330-090	FICA TAXES	\$69,698.38	\$76,631.00	\$6,334.87	\$62,542.32	\$0.00	\$14,088.68	82%

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
37-4376-010	SALARIES & WAGES-REGULAR	\$57,771.69	\$75,551.00	\$5,980.51	\$56,906.31	\$0.00	\$18,644.69	75%
37-4376-030	SALARIES & WAGES-OVERTIME	\$18,677.66	\$18,000.00	\$1,581.18	\$10,854.06	\$0.00	\$7,145.94	60%
37-4376-040	SALARIES & WAGES-PARTTIME	\$18,527.20	\$18,000.00	\$3,591.15	\$15,783.25	\$0.00	\$2,216.75	88%
37-4376-090	FICA TAXES	\$6,480.72	\$8,546.00	\$833.22	\$6,068.64	\$0.00	\$2,477.36	71%
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	\$12,834.92	\$17,151.00	\$1,295.83	\$11,804.15	\$0.00	\$5,346.85	69%
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	\$1,925.28	\$3,596.00	\$224.18	\$1,984.27	\$0.00	\$1,611.73	55%
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	\$0.00	\$1,008.00	\$0.00	\$0.00	\$0.00	\$1,008.00	0%
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	\$12,430.00	\$12,478.00	\$0.00	\$12,478.00	\$0.00	\$0.00	100%
37-4376-180	GROUP INSURANCE	\$16,296.04	\$23,487.00	\$2,077.36	\$16,263.24	\$0.00	\$7,223.76	69%
37-4376-200	SUPPLIES & MATERIALS	\$19,251.52	\$20,000.00	\$1,351.47	\$15,395.30	\$0.00	\$4,604.70	77%
37-4376-210	TRANSPORT SERVICE- UNIFORMS	\$1,625.59	\$1,500.00	\$0.00	\$1,037.60	\$0.00	\$462.40	69%
37-4376-250	FUEL	\$8,983.49	\$14,000.00	\$1,730.70	\$9,115.47	\$0.00	\$4,884.53	65%
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	\$0.00	\$7,999.00	\$0.00	\$2,178.91	\$0.00	\$5,820.09	27%
37-4376-295	PORTABLE COMM HARDWARE	\$5,121.50	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	\$3,169.92	\$1,675.00	\$0.00	\$1,641.01	\$0.00	\$33.99	98%
37-4376-355	MAINT & REPAIR-EQUIPMENT	\$6,096.20	\$15,000.00	\$353.03	\$7,518.26	\$0.00	\$7,481.74	50%
37-4376-370	ADVERTISING	\$1,367.11	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	\$2,400.15	\$4,640.00	\$346.80	\$3,882.00	\$0.00	\$758.00	84%
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4376-610	CONTRACTS-BILLING	\$14,459.45	\$18,970.00	\$1,910.59	\$16,171.10	\$0.00	\$2,798.90	85%
	4376 Total	\$207,418.44	\$263,601.00	\$21,276.02	\$189,081.57	\$0.00	\$74,519.43	72%
37-9100-000	DEBT PRINCIPAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-9100-002	DEBT PRINCIPLE - 2017 BB&T AMBULANCES	\$28,340.28	\$28,984.00	\$0.00	\$28,983.61	\$0.00	\$0.39	100%
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)	\$41,323.91	\$42,262.00	\$0.00	\$42,261.52	\$0.00	\$0.48	100%
	9100 Total	\$69,664.19	\$71,246.00	\$0.00	\$71,245.13	\$0.00	\$0.87	100%
37-9200-000	DEBT INTEREST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-9200-002	DEBT INTEREST - 2017 BB&T AMBULANCES	\$1,301.25	\$658.00	\$0.00	\$657.92	\$0.00	\$0.08	100%
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	\$2,860.77	\$1,924.00	\$0.00	\$1,923.16	\$0.00	\$0.84	100%
	9200 Total	\$4,162.02	\$2,582.00	\$0.00	\$2,581.08	\$0.00	\$0.92	100%
	EMS Expend Total	\$1,969,549.76	\$2,309,025.00	\$170,056.58	\$1,773,183.03	\$0.00	\$535,841.97	77%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
37	EMS							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$2,395,785.59	\$72,894.53	\$1,709,338.80				
	Expended:	\$1,969,549.76	\$170,056.58	\$1,773,183.03				
	Net Income:	\$426,235.83	-\$97,162.05	-\$63,844.23				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
38-3800-000	APPROPRIATED FUND BALANCE	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	-\$15,000.00	0%
38-3800-071	PARALLEL TAXIWAY NPE FUNDS	\$566,223.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-3800-081	PARALLEL TAXIWAY PROJECT (CONSTRUCTIC	\$250,079.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-3800-082	PARALLEL TAXIWAY CA/RPR PROJ 4313	\$229,960.00	\$61,000.00	\$0.00	\$0.00	\$0.00	-\$61,000.00	0%
38-3800-089	NPE FEDERAL GRANT-FY 18-19	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-090	NPE FEDERAL GRANT-FY 19-20	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-091	NPE FEDERAL GRANT-FY 20-21	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-092	NPE FEDERAL GRANT-FY 21-22	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
	AIRPORT PROJECTS Revenue Total	\$1,046,262.12	\$676,000.00	\$0.00	\$0.00	\$0.00	-\$676,000.00	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
38-8135-000	AIRPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-651	PARALLEL TAXIWAY NPE FUNDS	\$566,223.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-661	PARALLEL TAXIWAY (CONSTRUCTION)	\$250,079.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-662	PARALLEL TAXIWAY CA/RPR PROJ 4313	\$229,960.72	\$61,000.00	\$0.00	\$0.00	\$0.00	\$61,000.00	0%
38-8135-669	NPE FEDERAL GRANT-FY 18-19	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-670	NPE FEDERAL GRANT-FY 19-20	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-671	NPE FEDERAL GRANT FY 20-21	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-672	NPE FEDERAL GRANT FY 21-22	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$165,000.00	0%
	8135 Total	\$1,046,262.97	\$676,000.00	\$0.00	\$0.00	\$0.00	\$676,000.00	0%
	AIRPORT PROJECTS Expend Total	\$1,046,262.97	\$676,000.00	\$0.00	\$0.00	\$0.00	\$676,000.00	0%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
38	AIRPORT PROJECTS							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$1,046,262.12		\$0.00	\$0.00			
	Expended:	\$1,046,262.97		\$0.00	\$0.00			
	Net Income:	-\$0.85		\$0.00	\$0.00			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
39-3300-000	CARES ACT FUNDING - AIRPORT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-3301-000	ARP FUNDING	\$0.00	\$9,000.00	\$0.00	\$0.00	\$0.00	-\$9,000.00	0%
39-3310-000	TIMBER SALES-AVIATION FUNDS	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	-\$10,000.00	0%
39-3570-000	AIRPORT FUEL SALES	\$52,202.67	\$55,000.00	\$2,798.47	\$42,603.06	\$0.00	-\$12,396.94	77%
39-3600-000	HANGER RENTAL	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00	100%
39-3830-000	SALE OF FIXED ASSETS	\$580.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-3980-010	TRANSFER FROM GENERAL FUND	\$94,317.00	\$95,997.00	\$0.00	\$95,997.00	\$0.00	\$0.00	100%
	AIRPORT OPERATIONS Revenue Total	\$179,099.67	\$181,997.00	\$2,798.47	\$150,600.06	\$0.00	-\$31,396.94	83%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
39-0000-000	AIRPORT OPERATIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-4530-000	AIRPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-4530-010	AIRPORT-S & W- REGULAR	\$40,001.04	\$40,001.00	\$3,333.42	\$33,334.20	\$0.00	\$6,666.80	83%
39-4530-030	SALARIES & WAGES-LONGEVITY	\$600.02	\$601.00	\$0.00	\$600.02	\$0.00	\$0.98	100%
39-4530-031	SALARIES & WAGES - OVERTIME	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	100%
39-4530-032	SALARIES & WAGES - PARTTIME	\$10,140.00	\$9,400.00	\$0.00	\$5,520.00	\$0.00	\$3,880.00	59%
39-4530-090	FICA TAX	\$3,856.36	\$3,871.00	\$250.41	\$3,045.72	\$0.00	\$825.28	79%
39-4530-100	AIRPORT - RETIREMENT	\$6,889.64	\$7,504.00	\$578.02	\$6,070.92	\$0.00	\$1,433.08	81%
39-4530-101	AIRPORT - 401K	\$1,200.00	\$1,217.00	\$100.00	\$1,000.00	\$0.00	\$217.00	82%
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
39-4530-140	AIRPORT- WORKMAN'S COMP	\$2,960.00	\$3,459.00	\$0.00	\$3,382.00	\$0.00	\$77.00	98%
39-4530-180	AIRPORT - GROUP INSURANCE	\$6,815.49	\$7,171.00	\$689.10	\$6,020.10	\$0.00	\$1,150.90	84%
39-4530-200	AIRPORT- DEPTAL SUPPLIES	\$730.98	\$3,001.00	\$39.99	\$144.25	\$0.00	\$2,856.75	5%
39-4530-250	AIRPORT- AV GAS AND JET FUEL	\$29,733.00	\$50,000.00	\$0.00	\$20,549.18	\$0.00	\$29,450.82	41%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
39-4530-310	AIRPORT- TRAVEL	\$275.00	\$2,000.00	\$300.00	\$752.72	\$0.00	\$1,247.28	38%
39-4530-320	AIRPORT- COMMUNICATIONS	\$1,585.14	\$1,700.00	\$90.91	\$1,176.57	\$0.00	\$523.43	69%
39-4530-330	AIRPORT- UTILITIES	\$7,196.78	\$9,500.00	\$0.00	\$5,558.60	\$0.00	\$3,941.40	59%
39-4530-331	POSTAGE	\$55.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
39-4530-350	MAINT & REPAIR-BUILDING	\$2,846.86	\$5,000.00	\$214.44	\$1,299.54	\$0.00	\$3,700.46	26%
39-4530-351	MAINT & REPAIR-EQUIPMENT	\$6,639.09	\$5,000.00	\$0.00	\$4,928.23	\$0.00	\$71.77	99%
39-4530-352	MAINT & REPAIR - FUELMASTER	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00	100%
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	\$80.00	\$320.00	\$13.40	\$239.12	\$0.00	\$80.88	75%
39-4530-450	INSURANCE	\$3,683.00	\$3,850.00	\$0.00	\$3,850.00	\$0.00	\$0.00	100%
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$23,400.00	\$0.00	\$0.00	\$0.00	\$23,400.00	0%
39-4530-998	AIRPORT- SALES TAX ON FUEL	\$3,349.69	\$3,500.00	\$58.02	\$2,552.52	\$0.00	\$947.48	73%
	4530 Total	\$129,187.09	\$181,997.00	\$5,667.71	\$101,173.69	\$0.00	\$80,823.31	56%
	AIRPORT OPERATIONS Expend Total	\$129,187.09	\$181,997.00	\$5,667.71	\$101,173.69	\$0.00	\$80,823.31	56%

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AIRPORT OPERATIONS

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$179,099.67	\$2,798.47	\$150,600.06
Expended:	\$129,187.09	\$5,667.71	\$101,173.69
Net Income:	\$49,912.58	-\$2,869.24	\$49,426.37

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
51-3100-001	DSS TRUST FUND ACCOUNTS	\$161,990.51	\$276,000.00	\$15,385.67	\$208,505.83	\$0.00	-\$67,494.17	76%
	TRUSTEES Revenue Total	\$161,990.51	\$276,000.00	\$15,385.67	\$208,505.83	\$0.00	-\$67,494.17	76%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
51-0000-000	DSS TRUST FUND ACCOUNTS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
51-4000-000	DSS TRUST FUND ACCOUNTS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
51-4100-001	DSS TRUST ACCOUNTS	\$158,832.76	\$276,000.00	\$9,469.27	\$147,815.99	\$0.00	\$128,184.01	54%
	TRUSTEES Expend Total	\$158,832.76	\$276,000.00	\$9,469.27	\$147,815.99	\$0.00	\$128,184.01	54%

Washington County

4/26/2022

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
51	TRUSTEES							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$161,990.51	\$15,385.67	\$208,505.83			
		Expended:	\$158,832.76	\$9,469.27	\$147,815.99			
		Net Income:	\$3,157.75	\$5,916.40	\$60,689.84			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
52-3100-001	COLLECTIONS ON BEHALF OF INMATES	\$64,980.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Fund 52 Revenue Total	\$64,980.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
52-4100-000	DETENTION TRUST ACCOUNT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
52-4100-001	PAYMENTS ON BEHALF OF INMATES	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4100 Total	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Fund 52 Expend Total	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

52	Fund 52		<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$64,980.71	\$0.00	\$0.00			
		Expended:	\$56,845.55	\$0.00	\$0.00			
		Net Income:	\$8,135.16	\$0.00	\$0.00			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
55-3000-001	AMERICAN RESCUE PLAN ACT (ARPA) OF 2021	\$0.00	\$2,249,279.00	\$0.00	\$1,124,639.50	\$0.00	-\$1,124,639.50	50%
	Fund 55 Revenue Total	\$0.00	\$2,249,279.00	\$0.00	\$1,124,639.50	\$0.00	-\$1,124,639.50	50%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
55-4100-000	AMERICAN RESCUE PLAN ACT (ARPA) OF 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
55-4100-001	AMERICAN RESCUE PLAN ACT (ARPA) OF 2021	\$0.00	\$2,249,279.00	\$0.00	\$0.00	\$0.00	\$2,249,279.00	0%
	4100 Total	\$0.00	\$2,249,279.00	\$0.00	\$0.00	\$0.00	\$2,249,279.00	0%
	Fund 55 Expend Total	\$0.00	\$2,249,279.00	\$0.00	\$0.00	\$0.00	\$2,249,279.00	0%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
55	Fund 55							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$0.00	\$0.00	\$1,124,639.50				
	Expended:	\$0.00	\$0.00	\$0.00				
	Net Income:	\$0.00	\$0.00	\$1,124,639.50				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
58-3100-000	AGAPE - LOCAL MATCH DONATION	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	\$0.00	\$380,000.00	\$65,207.65	\$358,769.89	\$0.00	-\$21,230.11	94%
58-3200-000	USDA RBDG GRANT - BAY BROTHERS	\$0.00	\$181,301.00	\$0.00	\$0.00	\$0.00	-\$181,301.00	0%
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00	-\$3,000,000.00	0%
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	-\$250,000.00	0%
58-3980-010	TRANSFER FROM GENERAL FUND	\$10,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	100%
58-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	-\$20,000.00	0%
	PROJECTS/GRANTS FUND Revenue Total	\$20,000.00	\$3,861,301.00	\$65,207.65	\$388,769.89	\$0.00	-\$3,472,531.11	10%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
58-0000-000	PROJECTS/GRANTS FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
58-4201-001	AGAPE - LOCAL MATCH	\$0.00	\$20,000.00	\$0.00	\$64.00	\$0.00	\$19,936.00	0%
58-4201-002	AGAPE CLINIC PROJECT #2587	\$0.00	\$380,000.00	\$65,207.65	\$358,769.89	\$0.00	\$21,230.11	94%
	4201 Total	\$0.00	\$400,000.00	\$65,207.65	\$358,833.89	\$0.00	\$41,166.11	90%
58-4300-001	EM BLDG DIRECT APPROP S.L. 2021.180	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	0%
58-4300-002	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	0%
	4300 Total	\$0.00	\$3,250,000.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	0%
58-5200-001	USDA RBDG GRANT - BAY BROTHERS	\$0.00	\$181,301.00	\$0.00	\$0.00	\$0.00	\$181,301.00	0%
58-6200-001	PARTF GRANT LOCAL MATCH	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
	PROJECTS/GRANTS FUND Expend Total	\$0.00	\$3,861,301.00	\$65,207.65	\$358,833.89	\$0.00	\$3,502,467.11	9%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
58	PROJECTS/GRANTS FUND							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$20,000.00	\$65,207.65	\$388,769.89				
	Expended:	\$0.00	\$65,207.65	\$358,833.89				
	Net Income:	\$20,000.00	\$0.00	\$29,936.00				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	\$164,721.50	\$0.00	\$16,003.09	\$119,917.51	\$0.00	\$119,917.51	0%
59-3010-212	PLYMOUTH NCVTS CONTRA REVENUE ACCOU	-\$7,677.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	\$20,404.24	\$0.00	\$2,307.62	\$14,656.32	\$0.00	\$14,656.32	0%
59-3010-222	ROPER NCVTS CONTRA REVENUE ACCOUNT	-\$761.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	\$9,600.65	\$0.00	\$1,481.20	\$9,192.90	\$0.00	\$9,192.90	0%
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCOU	-\$350.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-320	CRESWELL TAX LEVY	\$82,506.88	\$0.00	\$1,403.11	\$76,394.98	\$0.00	\$76,394.98	0%
59-3010-350	DRAINAGE DISTRICT 5 LEVY	\$34,620.00	\$0.00	\$636.43	\$35,449.82	\$0.00	\$35,449.82	0%
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	\$114,644.30	\$0.00	\$3,253.48	\$114,068.49	\$0.00	\$114,068.49	0%
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	\$40,378.09	\$0.00	\$432.57	\$40,388.11	\$0.00	\$40,388.11	0%
	DMV MUNICIPAL TAXES Revenue Total	\$458,086.24	\$0.00	\$25,517.50	\$410,068.13	\$0.00	\$410,068.13	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
59-0000-000	FUND 59:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	\$34,620.00	\$0.00	\$0.00	\$34,813.39	\$0.00	-\$34,813.39	0%
59-6900-404	CRESWELL TAX LEVY	\$80,008.88	\$0.00	\$2,195.26	\$71,242.27	\$0.00	-\$71,242.27	0%
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	\$157,044.24	\$0.00	\$14,688.72	\$103,914.42	\$0.00	-\$103,914.42	0%
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	\$19,642.98	\$0.00	\$1,559.44	\$12,348.70	\$0.00	-\$12,348.70	0%
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	\$9,249.75	\$0.00	\$608.32	\$7,711.70	\$0.00	-\$7,711.70	0%
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	\$114,644.30	\$0.00	\$563.13	\$110,815.01	\$0.00	-\$110,815.01	0%
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	\$40,378.09	\$0.00	\$771.14	\$39,955.54	\$0.00	-\$39,955.54	0%
	6900 Total	\$455,588.24	\$0.00	\$20,386.01	\$380,801.03	\$0.00	-\$380,801.03	0%
	DMV MUNICIPAL TAXES Expend Total	\$455,588.24	\$0.00	\$20,386.01	\$380,801.03	\$0.00	-\$380,801.03	0%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
59	DMV MUNICIPAL TAXES							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$458,086.24	\$25,517.50	\$410,068.13				
	Expended:	\$455,588.24	\$20,386.01	\$380,801.03				
	Net Income:	\$2,498.00	\$5,131.49	\$29,267.10				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
60-3000-001	CRF FUNDS FROM SL 2020-4	\$431,208.50	\$0.00	\$0.00	\$419.53	\$0.00	\$419.53	0%
60-3000-002	CRF FUNDS FROM SL 2020-80	\$224,744.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3000-003	CRF FUNDS FROM SL 2020-17 - ELECTIONS	\$44,930.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3000-004	CRF FUNDS FROM SL 2020-97 - ELECTIONS	\$15,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$419.53	\$0.00	\$0.00	\$0.00	-\$419.53	0%
	CRF PANDEMIC RECOVERY Revenue Total	\$716,682.52	\$419.53	\$0.00	\$419.53	\$0.00	\$0.00	100%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
60-0000-000	CRF PANDEMIC RECOVERY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-000	CRF PANDEMIC RECOVERY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-002	MEDICAL EXPENSES	\$45,835.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-003	PUBLIC HEALTH EXPENSES	\$112,542.53	\$419.53	\$0.00	\$419.53	\$0.00	\$0.00	100%
60-4000-004	PAYROLL EXPENSES	\$397,219.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-005	PUBLIC HEALTH MEASURE EXP	\$26,891.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-007	OTHER	\$17,464.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-4000-008	MUNICIPALITIES	\$55,999.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4000 Total	\$655,952.52	\$419.53	\$0.00	\$419.53	\$0.00	\$0.00	100%
60-5000-001	CRF EXPENSES - BOARD OF ELECTIONS	\$34,957.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-5000-002	CRF PAYROLL EXPENSES-BOARD OF ELECTIC	\$25,773.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	5000 Total	\$60,730.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	CRF PANDEMIC RECOVERY Expend Total	\$716,682.52	\$419.53	\$0.00	\$419.53	\$0.00	\$0.00	100%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
60	CRF PANDEMIC RECOVERY							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$716,682.52		\$0.00	\$419.53			
	Expended:	\$716,682.52		\$0.00	\$419.53			
	Net Income:	\$0.00		\$0.00	\$0.00			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
61-3490-001	CDBG-SCATTERED SITE (SFR) GRANT '17	\$48,088.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
61-3990-000	FUND BALANCE APPROPRIATION	\$0.00	\$25,293.12	\$0.00	\$0.00	\$0.00	-\$25,293.12	0%
COMMUNITY DEVELOPMENT BLOCK GRANTS Revenue Total		\$48,088.00	\$25,293.12	\$0.00	\$0.00	\$0.00	-\$25,293.12	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
61-8300-000	SFR:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
61-8300-551	SFR 17 - REHAB '17	\$48,088.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
61-8300-900	TRANSFER TO GENERAL FUND	\$0.00	\$25,293.12	\$0.00	\$25,293.12	\$0.00	\$0.00	100%
	8300 Total	\$48,088.00	\$25,293.12	\$0.00	\$25,293.12	\$0.00	\$0.00	100%
COMMUNITY DEVELOPMENT BLOCK GRANTS Expend Total		\$48,088.00	\$25,293.12	\$0.00	\$25,293.12	\$0.00	\$0.00	100%

61	COMMUNITY DEVELOPMENT BLOCK GRANTS		<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$48,088.00		\$0.00	\$0.00			
	Expended:	\$48,088.00		\$0.00	\$25,293.12			
	Net Income:	\$0.00		\$0.00	-\$25,293.12			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
63-3270-000	MOTEL OCCUPANCY TAX	\$177,734.68	\$161,682.00	\$9,600.13	\$113,021.05	\$0.00	-\$48,660.95	70%
63-3290-000	INTEREST EARNED ON INVESTMENT	\$3.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-3960-000	EDPNC TOURISM RECOVERY GRANT-SL 2020-	\$14,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-3990-000	TTA-FUND BALANCE APPROPRIATION	\$0.00	\$32,300.00	\$0.00	\$0.00	\$0.00	-\$32,300.00	0%
TRAVEL AND TOURISM Revenue Total		\$192,658.64	\$193,982.00	\$9,600.13	\$113,021.05	\$0.00	-\$80,960.95	58%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
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Statement of Revenue and Expenditures

63-0000-000	FUND 63:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4960-000	TRAVEL & TOURISM:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4960-010	MUSEUM/HISTORIC SOCIETY	\$14,000.00	\$14,000.00	\$1,166.67	\$11,666.70	\$0.00	\$2,333.30	83%
63-4960-040	LIVING HISTORY	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%
63-4960-090	WATERWAYS COMM- BANNERS/SIGNNAGE	\$0.00	\$1,069.00	\$0.00	\$0.00	\$0.00	\$1,069.00	0%
63-4960-100	BILLBOARD ADVERTISEMENTS	\$14,758.46	\$27,000.00	\$1,129.42	\$13,516.62	\$0.00	\$13,483.38	50%
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	\$1,000.00	\$1,200.00	\$0.00	\$1,000.00	\$0.00	\$200.00	83%
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	\$700.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
63-4960-181	ROANOKE RIVER PARTNERS DUES	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	100%
63-4960-210	HISTORICAL SOCIETY-FALL PADDLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	\$10,000.00	\$10,000.00	\$833.33	\$8,333.30	\$0.00	\$1,666.70	83%
63-4960-343	TOWN OF PLYMOUTH BOAT RACES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4960-344	RUMBLE ON THE ROANOKE	\$0.00	\$16,572.00	\$0.00	\$16,553.70	\$0.00	\$18.30	100%
63-4960-345	LASER LIGHT SHOW	\$0.00	\$3,631.00	\$0.00	\$3,630.47	\$0.00	\$0.53	100%
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUE	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
63-4960-347	WELCOME CENTER MONTHLY RENT	\$0.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0%
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	\$1,200.00	\$1,200.00	\$0.00	\$1,000.00	\$0.00	\$200.00	83%
63-4960-991	EDPNC TOURISM RECOVERY GRANT-SL 2020--	\$14,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4960 Total	\$83,078.46	\$111,472.00	\$3,129.42	\$80,700.79	\$0.00	\$30,771.21	72%
63-4970-000	TRAVEL & TOURISM:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4970-010	SALARIES & WAGES-DIRECTOR	\$15,000.00	\$15,000.00	\$1,250.00	\$12,500.00	\$0.00	\$2,500.00	83%
63-4970-090	TRAVEL- FICA TAX	\$607.08	\$1,353.00	\$50.59	\$505.90	\$0.00	\$847.10	37%
63-4970-100	TRAVEL- RETIREMENT	\$2,545.50	\$2,800.00	\$216.75	\$2,235.75	\$0.00	\$564.25	80%
63-4970-131	TRAVEL - UNEMPLOYMENT	\$0.00	\$119.00	\$0.00	\$0.00	\$0.00	\$119.00	0%
63-4970-140	TRAVEL- WORKER'S COMP	\$90.00	\$160.00	\$0.00	\$87.00	\$0.00	\$73.00	54%
63-4970-180	TRAVEL- GROUP INS.S	\$8,804.81	\$10,200.00	\$853.64	\$7,676.66	\$0.00	\$2,523.34	75%
63-4970-260	DEPARTMENTAL SUPPLIES	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
63-4970-310	TRAVEL- TRAVEL & TRAINING	\$0.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	0%
63-4970-320	TRAVEL- COMMUNICATIONS	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%

Washington County

4/26/2022

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
63-4970-340	TRAVEL- POSTAGE	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
63-4970-370	MARKETING & ADVERTISING-ADMIN	\$14,022.76	\$42,528.00	\$969.00	\$13,314.37	\$0.00	\$29,213.63	31%
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	\$175.00	\$1,000.00	\$0.00	\$175.00	\$0.00	\$825.00	18%
63-4970-600	ADMIN FEE 3%- GENERAL FUND	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	100%
63-4970-602	PROFESSIONAL SERVICES-AUDIT	\$4,250.00	\$4,250.00	\$0.00	\$4,250.00	\$0.00	\$0.00	100%
	4970 Total	\$48,995.15	\$82,510.00	\$3,339.98	\$44,244.68	\$0.00	\$38,265.32	54%
	TRAVEL AND TOURISM Expend Total	\$132,073.61	\$193,982.00	\$6,469.40	\$124,945.47	\$0.00	\$69,036.53	64%

63 TRAVEL AND TOURISM

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$192,658.64	\$9,600.13	\$113,021.05
Expended:	\$132,073.61	\$6,469.40	\$124,945.47
Net Income:	\$60,585.03	\$3,130.73	-\$11,924.42

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	\$126,420.72	\$93,614.00	\$0.00	\$62,409.52	\$0.00	-\$31,204.48	67%
69-3980-010	TRANSFER FROM GENERAL FUND	\$1,931.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-3990-000	APPROPRIATED PRIOR YR BALANCE	\$0.00	\$308,443.00	\$0.00	\$0.00	\$0.00	-\$308,443.00	0%
	EMERGENCY TELECOMMUNICATIONS Revenue Total	\$128,351.72	\$402,057.00	\$0.00	\$62,409.52	\$0.00	-\$339,647.48	16%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
69-9100-000	911:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-9100-200	DEPARTMENTAL SUPPLIES	\$1,060.18	\$23,256.00	\$0.00	\$14,275.99	\$0.00	\$8,980.01	61%
69-9100-310	TRAINING	\$3,285.00	\$4,415.00	\$365.00	\$1,800.00	\$0.00	\$2,615.00	41%
69-9100-320	COMMUNICATIONS	\$25,278.82	\$29,682.00	\$0.00	\$7,156.51	\$0.00	\$22,525.49	24%
69-9100-321	COMMUNICATIONS-911 BACKUP	\$625.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-9100-350	MAINT & REPAIR-EQUIPMENT	\$389.00	\$2,100.00	\$0.00	\$153.00	\$0.00	\$1,947.00	7%
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	\$12,600.00	\$12,600.00	\$0.00	\$12,600.00	\$0.00	\$0.00	100%
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE C	\$7,643.00	\$7,643.00	\$0.00	\$7,643.00	\$0.00	\$0.00	100%
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPIN	\$3,216.00	\$3,216.00	\$0.00	\$3,216.00	\$0.00	\$0.00	100%
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	\$798.00	\$800.00	\$0.00	\$798.00	\$0.00	\$2.00	100%

Washington County

4/26/2022

Statement of Revenue and Expenditures

7:48 AM

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
	8600 Total	\$97,992.57	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
	REAPPRAISAL Expend Total	\$97,992.57	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%

70	REAPPRAISAL	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
	Revenue:	\$33,018.23	\$0.00	\$40,009.04
	Expended:	\$97,992.57	\$0.00	\$0.00
	Net Income:	-\$64,974.34	\$0.00	\$40,009.04

Grand Totals

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$24,820,570.92	\$1,132,614.75	\$19,835,476.78
Expended:	\$22,128,306.73	\$1,837,345.83	\$17,385,477.74
Net Income:	\$2,692,264.19	-\$704,731.08	\$2,449,999.04

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: May 2, 2022

**ITEM: Other Items by Chairman, Commissioners, County Manager/Attorney,
Finance Officer or Clerk**

SUMMARY EXPLANATION:

- Department Head Reports from April 2022—see attachment
- Statistics Reports from April 2022—see attachment

Department Head Reports to the Commissioners
May 2, 2022
Board of Commissioners' In Person & Facebook Livestreamed Meeting

Geographic Information Systems

Harry White

The GIS/Mapping Department is doing fine. The following tasks were completed by the GIS/Mapping Department.

- Verified of property as recorded on deeds
- Transfer of real property
- Land-parcel splits and recombination of property
- Assist the general public with maps and related needs
- Managed correspondence via phone, email
- Update property maps for the Tax Department
- Update estate deeds

EMS

Jennifer O'Neal

EMS STAFFING:

The EMS Division has one Full Time Paramedic position available. Both open EMT-Basic positions in the EMS Division have been filled. Hunter Brickhouse will start full time on May 19th. Hunter resides here in the county and is currently one of our part time staff. Melinda Pierce will start full time on May 18th. Melinda comes from Jamesville Rescue and EMS where she has worked full time for the past 7 years. We are also accepting applications for part-time positions.

EMPLOYEE SAFETY:

PPE remains at a comfortable level and is sufficient to absorb a peak in call volume for approximately 45 days. EMS and Transport Providers continue to manage the daily disinfecting practices inside the bases and ambulances with intermittent deep decon of EMS units.

OTHER SYSTEM BUSINESS:

Preparations and Planning are underway for the Bear Festival in conjunction with Emergency Management.

UNC PECC+ Program: Paramedic/PECC Coordinator Jessica Howery will be representing Washington and Tyrrell County at the NC EMS Expo in Greensboro. She will be sharing information about the program and some of the results from our data collection here.

Duke RACE-CARS Trial Program: A regional state meeting is scheduled May 20th in Raleigh to bring together all of the participating intervention counties from across the state to help plan for successful implementation of the program in our counties.

Thank you for your continued support of the Washington Tyrrell County EMS System.

Recreation

Randy Fulford

Recreation is going well. We are still playing our basketball tournaments. We won the one in Ahoskie and are getting right for State Games. Sign-ups are coming up for baseball, softball, and flag football.

Elections

Dora Bell

I just completed poll worker training this past Saturday in the Commissioners' Room. Early voting is held only in the Commissioners' Room and we are only opened one Saturday, which is May 14th.

Library

Brandy Goodwin

- Our Grassroots Arts Series (NC Arts Council Grant that allows NC Artists from all over to share their craft with an underserved community) and Summer Reading Planning has been completed:

Grassroots Arts Series Lineup:

April 29th: Rhonda Sekhmet Ra (Spoken Word Artist) at WCHS – 9 AM and 1 PM

May 2nd: Sunya Folayan (African-American Percussionist) at WCHS – 1 PM

June 3rd: Stanley Baird Group (Jazz Band) at Plymouth Black Bear Festival – Time TBA

June 20th-21st: L. Jamal Walton (Comic Book Artist) – Two Day Workshop – 1 PM to 5 PM

June 22nd: Dr. Melinda Ratchford (Titanic Enthusiast Storyteller) – 5:30 PM

June 24th: Donna Washington (African-American Storyteller) – 12 PM

Summer Reading Lineup:

June 29th: Susan Swain (Sock Puppets) – 2 PM

July 6th: NC Department of Natural and Cultural Resources (PATH Outdoor Explorer Kit) – Time TBA

July 12th: OBX Lizard Land – 12:30 PM

July 13th: Rhana Paris (NC Aquarium) – 10:30 AM

July 20th: Sam Pollack (Edenton Fish Hatchery) – 2 PM

July 28th: Gary Shelton (Magician) – 2 PM

August 2nd: Martha Fisk (NC Museum) – 2 PM

Other Library Business:

- Thank you for the new security doors installed at the library!
- Security camera installation date?
- COVID 19 tests (2 per family) are being distributed at the library until supplies last
- Keyoshia Liverman appointed to the Board of Trustees
- Library collection being “weeded” of old materials to make room for new materials
- New materials are ordered on a monthly basis using Memorial funding
- Face to face and virtual storytime ongoing! (10:30 AM on Wednesday’s)

Cooperative Extension

Rebecca Liverman

Jalynne Waters - Ag Agent

- Participated in a two-day Small Grains Basic Training in Raleigh, where I was able to brush up on my existing knowledge and learn new information that I will use to benefit wheat growers in the county
- Planted an on-farm corn hybrid trial in Roper with Kendrick’s Creek Farms. **This trial will provide growers in this part of the county with local data they can use to make informed hybrid selection decisions in 2023.** The “local” aspect is important - this data will come off of a similar soil type, experience the same weather, and other stresses that neighboring farms will.



- April 22nd marks the last day of the spring semester for my graduate class!

Rebecca Liverman - County Extension Director

GRANTS - I submitted a FCS Innovative Grant to be used locally and in partnership with MTW District Health. **“Knock Down Diabetes”, if funded, would be a series of classes targeted at healthy habits and combatting emotional overeating.** There was also another **30 day water**

challenge in this grant. I will know by the end of the week if all or part of this program was funded.

MTW tapped Cooperative Extension to help teach healthy eating classes aimed at mothers with children younger than two years. This Healthy Beginnings Grant will be run through the District Health Dept.

OUTREACH - I worked a Med Assist/Food Bank of the Albemarle Distribution Day in Tyrrell County. **I wanted to understand this program and the scope of volunteers needed in order to bring this program to Washington County in the future.**

We gave out 1,000 bags of OTC medicine, 2,000 lbs. of tomatoes, 1,000 of avocados, and 1,400 lbs. of grapes.

Roper Ruritans - I was asked Pre-Covid to speak to various civic groups and churches that handle a lot of food about food safety practices. **Cooking for Crowds is an Extension Curriculum aimed at these specialty groups in regards to cleaning, proper temperature control, and the risks associated with large scale food events.** I spoke to the Ruritans in early April at their monthly meeting.



Veteran's Service Officers Report
Burl Walker

No report submitted.

Tax Office
Sherri Wilkins

No report submitted.

Planning/Inspections/Floodplain Management
Allen Pittman

Permits Issued	33	
Inspections completed	34	(1 school for annual fire, 2 daycares)
Plan Reviews	3	
Floodplain reviews	3	

Worked with EM - CMCG grant documentation (competitive – no match)
Worked with EM - THIRA workshop (Threat & Hazard Identification and Risk Assessment)
Worked with EM for Public Safety Team meeting
Equity/Resiliency meeting online
Floodplain Management Workshop online
Gas Pipe training in Wilson
Worked with Cuba's Investments regarding plan for RV Resort
Budget meeting with Manager/Finance Director
Conference Call with Permits and Inspections software provider
Worked with several complaints about junk in yards, fencing complaints
Worked with Mary regarding permitting for Landfill office upgrade
Planning Board meeting in Creswell Thursday April 28

Emergency Management
Lance Swindell

Responses

- 4/22/22 Structure Fire 1812 Folly Road-ARC involvement
- 3/20/22 Fire @ Mackey's Saw Mill
- 4/8/2022 988 Hwy 45 North, Structure Fire, False alarm
- 4/8/22 Long Ridge Rd. Barn fire/ illegal burn/Air quality violation
- 4/12/22 Village Drive structure total loss no occupants/SBI involvement
- 4/15/22 1350 Reno Road. Woods fire. 5acres, NCFS, Plymouth FD. Several structures threatened, saved/NCFS handled/NCFS handled LE

- Diesel spill Speedway East-Handled by Speedway maintenance and Eastern Environmental
- 4/20/2022 Winesett Circle- structure fire, faulty electrical outlet, home saved
- 2 false alarms @ The Carrolton

EM List tasks, happenings and to-do's

- Applied for CBCG State Competitive Grant among 90 qualifying counties 4/14/22
- 4/22/22-Ride NC- Bicycle ride, sign board to face traffic south just south of the bridge. WCSD deputy at entrance to Apartment complex where cyclists will rest and get refreshments.
- TBD-Bear Fest Air show Emergency Response Plan, need a planning meeting set up between EM State, Washington and Bertie EM, EMS for both counties, Sheriff's Dept. for both, Plymouth Police, Wildlife, Plymouth Fire Dept., Air Show Coordinator, Bear Fest Coordinator.
- Check generator @ Roper Tower, light towers @ Water Dept., Get CAMET Trailer out of Statesberry barn, check Red Cross trailer @ ECS.
- Work on communication building at Roper tower/upkeep
- Upcoming Exercise being planned for LEPC Counties with SDR @ Vernon James Center (1 day exercise)
- CBCG State Competitive Grant written and applied for 4/14/22
- Discuss Lumen Serve with Curtis
- Discuss THIRA with Curtis
- EOC plans for 2022 Hurricane Season
- Climavision- Radar proposal for Pea Ridge Water Tower
- Several other high profile state and regional exercises scheduled soon also
- Check on generator status for radio station

Training & Meetings

- March 10th DAWG Meeting Gates Co.
- HazMat Training @ Plymouth FD 3/19,20/22
- Attended Spring Conference
- Completed ICS/EOC interface G191 April 25,2022 @ Pitt Comm. College
- Meeting with USCG on May 4th Chowan Co. EOC
- RAP-LEPC Meeting May 10th

Soil and Water

Martha Prinsloo

No report submitted.

Register of Deeds

Tim Esolen

No report submitted.

Public Utilities

Doremus Luton

Solid Waste

The landfill took in 63.88 Tons of Leaves, Brush and Limbs, 100.69 Tons of Inert Debris, 1.74 Tons of Scrap Metal, 63.54 Tons of Construction Debris and 9.15 tons of Scrap Tires this month.

Water Department

Water plant staff treated and distributed a total of 10.3 (MG). The average daily usage was .332 MG. We served 2642 accounts, billing customers for 6210 MG of water.

Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Anna Johnson

No report submitted.

Information Technology

Darlene Fikes

No report submitted.

Senior Center

Vanessa Joyner

No report submitted.

Airport

Knapp Brabble

1. The recent crude, gas, jet fuel costs continue to hurt the business travel and the general aviation sector. Our traffic is off approx. 80%.
2. Replaced 2 runway lights.
3. Fuel Farm:
Have not had time to work on fuel farm.

Have sump pumps for the av/gas and jet fuel tanks. Will have to get piping for each tank to be able to install sump pumps.

4. Credit Card reader inside terminal is working but, Phone Company installed wiring incorrectly. Wiring has to come through terminal, wired through computer so fuel farm can be monitored/changed from computer. (Now connected from pole to fuel farm)
5. Future Projects: Have equipment breakdowns and haven't had time to work on projects.
6. Attended NCAA Conference in Winston-Salem last week. There were very good informative sessions, 7 vertical lessons to lead in the unknown, Air traffic control/how far in the future, anew role for airports UAS traffic, state and federal support, airport and consultant relationship, airport governance. Each session had informative information. I suggested for conference next year that we have a session on (General Aviation Airports) "How to better incorporate our Airport in our community" not how to incorporate our community in our Airport.

Facility Services

Louis Boone

1. Working at Roper Annex painting the walls, putting wallpaper up and strips around those walls. Closing in two (2) doors and installed one (1) door with locks.
2. Labeling panel boxes inside the Courthouse to put on the generator.
3. Cutting grass around County buildings.
4. Installed ballast in the light fixture in the Register of Deeds Vault.
5. Installed ceiling tiles, bulbs, fixtures, receptacles, light switches, door knobs, cover plates, bulb sleeves, receptacles, cover, wax seal, flush handles, etc.
6. Clean and disinfect, sweep, mop, clean windows, empty trash and boxes, and vacuum.


MTW Health District

Wes Gray

(Sends COVID-19 updates throughout the month)

Surplus Report
Renee' Collier

UPCOMING SURPLUS
AUCTIONS

ID ↓	INV#	Photo	Short Desc	Status	Start Date	End Date
3			SR1126 / SR 1164 (Weston Rd, Creswell)	Ready for Auction	09 May 2022 08:30 AM ET	02 Jun 2022 11

ID ↓	INV#	Photo	Short Desc	Status	Start Date	End Date
88	2022-002		12 PoE Security Cameras and Associated Mounting Hardware	Ready for Auction	02 May 2022 08:10 AM ET	16 May

SOLD

Date range: 29 Mar 2022 - 29 Apr 2022

ID ↑	Inventory ID	Description	Category	Type	Starting Bid	Sold Amount	Bids
81	2022-001	Bulk Computer Screen, Processors and Misc Office Supplies	Computers, Parts, and Supplies	USD	\$200.00	\$425.00	7
82	2022-003	Lot of 2 Comb Binding Machines with Assorted Binding Combs	Office Equipment/Supplies	USD	\$50.00	\$160.00	13
85	2022-005	Lot of 2 Red Burgandy Chairs	Furniture/Furnishings	USD	\$10.00	\$10.00	
					\$260.00	\$595.00	

DSS
Clifton Hardison

**Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, March 15, 2022**

Attendance

- **Board of Social Services:** Julius Walker, Paulique Horton, Wendy Furlough and Harry White
- **By Phone:** Rona Norman
- **Staff:** Clifton Hardison, Cathy Ange and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, March 15, 2022 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. None were added.

Public Comments

None were given

Consent Agenda

Harry White moved to approve the consent agenda that included the February 15, 2022 regular board meeting minutes. Ms. Horton gave a second to the motion and the vote in favor of the motion was unanimous.

Budget update: Lynn presented a budget update. The revenue and expense sheets were included in the board packet. The fuel lines will have to be revisited with the cost of fuel going up. A new bus was ordered this year but due to Covid, the ford chassis has not been made yet. The capital outlay for bus replacement has been rolled over to next year. It was allocated this year but we won't get it til next year. As we did the budget kick off with the county manager, he wanted us to look at the vehicle operators' pay. We want to regrade them to the same equivalent as the Income Maintenance Caseworker I. The Board supports the upgrade for Vehicle Operator salaries.

Director Informational Items

Administration: We have two social worker III positions. We had a lady who was supposed to start March 1st but the day before she was to start she accepted a job with Martin County. They offered her more money. We have a worker who turned in her notice of retirement so we know we will have another position in Adult Services.

Food and Nutrition Services: Food Stamp statistics were reviewed. We have several workers that have returned to work after having health issues. We are very happy to have them back.

Child Care: Child Care statistics were reviewed. We are continuing to pull children off the waiting list.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Foster Care statistics were reviewed. We have 29 children in our custody. With having so many children in custody and being down a worker in foster care we are pulling some help from Adult Services. Pitt County DSS has been trying to give us a case with three children who are in their custody. Clifton disagreed with us receiving that case as the kids are not located in Washington County, only the mother is and she has moved from county to county. In court yesterday, Pitt County DSS dismissed their motion to change venue and said they may revisit the motion at a later date.

Adult Services: Adult Services and Work First statistics were reviewed. We had an APS report that we closed out in January. One of the family members had a problem with our decision and made her dissatisfaction known to Clifton by email. She felt that we should have done something even though the man was competent to make the decisions he made regarding his property/finances. Clifton wanted to make the Board was aware in case anything is said about this situation out in the community.

Child Support: Child Support statistics were reviewed.

Energy Program: Energy Programs were reviewed. We got a notice from the county that they had audited some accounts and there were people who were going to have their water cut off soon and wanted to see if we had money in our water program to help them. Lynn reached out to the state for more money in the LIHWAP program. It appears we will be reallocated an additional \$15,000 so that should help people not have their water turned off. The largest account we have paid so far in the water program is approximately \$6000 for a lady in Roper.

Riverlight Transit: Riverlight Transit statistics were reviewed. Medicaid transportation is a big revenue maker right now.

There are no upcoming audits. We have just finished the IV-E monitoring and everything has been resolved and there are no findings.

Director's PowerPoint presentation and spreadsheet reports are attached.

Adjournment

Ms. Horton made a motion to adjourn and Ms. Norman gave a second to the motion. There being no further business to come before the Board, Mr. Walker adjourned the meeting.

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange

**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES MEETING
TUESDAY, APRIL 19, 2022
9:00 AM**

**CONFERENCE ROOM
WASHINGTON COUNTY
DEPARTMENT OF SOCIAL
SERVICES
209 EAST MAIN ST
PLYMOUTH, NC 27962**



**WASHINGTON COUNTY BOARD OF SOCIAL SERVICES
MEETING AGENDA
TUESDAY, APRIL 19, 2022
9:00 AM**

1. **WELCOME AND CALL TO ORDER** – *CHAIR, JULIUS WALKER*
2. **ADDITIONS OR DELETIONS TO THE AGENDA**
– *CHAIR, JULIUS WALKER*
3. **PUBLIC COMMENTS** – *CHAIR, JULIUS WALKER*
4. **CONSENT AGENDA** – *CHAIR, JULIUS WALKER*
 - A. **OPEN MEETING MINUTES** – *March 15, 2022*
 - B. **Washington County DSS Fraud Plan**
5. **MAINTENANCE UPDATE** – *LYNN SWETT*
6. **DIRECTOR'S REPORT** – *CLIFTON HARDISON*
7. **OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-**
NEXT MEETING – *Tuesday, May 17, 2022 at 9:00 AM*
8. **ADJOURN** – *CHAIR, JULIUS WALKER*

DIRECTOR'S REPORT

- * ADMINISTRATION/FINANCE
- * FOOD & NUTRITION SERVICES
- * CHILD CARE
- * MEDICAID
- * PROGRAM INTEGRITY
- * CHILD WELFARE
- * ADULT PROTECTIVE SERVICES
- * IN-HOME SERVICES
- * WORK FIRST EMPLOYMENT SERVICES
- * WORK FIRST CASH ASSISTANCE
- * ENERGY PROGRAMS
- * CHILD SUPPORT SERVICES
- * RIVERLIGHT TRANSIT

UPCOMING AUDITS/MONITORINGS

April 25, 2022 – Special Assistance Monitoring SFY 2021-2022

AUDIT/MONITORING FINDINGS

COMMENTS? QUESTIONS?



DIRECTOR'S TRAVELS
April 29, 2022 – Vacation
May 13, 2022 - Vacation

ADMIN. FY 21-22		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Staff Level	58	55	57	54	57	58	58	56	56	56			
Vacancies		3	1	3	1	0	0	2	2	2			
Front Desk Visits		213	179	200	184	183	179	340	245	292			
FINANCIAL													
Expenditures from 1571	\$3,053,807	\$358,020	\$320,037	\$315,930	\$306,408	\$319,487	\$327,602	\$380,734	\$376,322	\$349,266			
Percentage of total budget Remaining		89.00%	79.00%	73.00%	66.00%	59.00%	52.00%	45.00%	38.00%	31.00%			

FNS FY 21-22	YTD TOTALS	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		3,281	3,307	3,332	3,382	3,382	3,407	3,394	3,290	3,252			
Benefits	\$7,220,855	\$768,076	\$759,876	\$761,693	\$833,303	\$833,318	\$837,888	\$826,839	\$807,904	\$792,488			
Applications Taken	478	56	45	57	57	35	25	47	72	84			
Reviews Completed	609	43	30	35	34	42	37	94	151	143			

CHILD CARE FY 21-22	YTD TOTALS	June Service Month	July Service Month	August Service Month	Sept Service Month	Oct Service Month	Nov Service Month	Dec Service Month	Jan Service Month	Feb Service Month	March Service Month	April Service Month	May Service Month
Children Served													
Waiting List		79	85	88	59	60	60	42	34	18			
Benefit Amount	\$931,257	\$67,525	\$68,888	\$73,508	\$62,615	\$61,855	\$66,848	\$70,333	\$66,761	\$77,377			
Total Benefit Issued	\$ 615,710												
Benefit Remaining	\$315,547	\$863,732	\$794,844	\$721,336	\$658,721	\$596,866	\$530,018	\$459,685	\$392,924	\$315,547			

MEDICAID FY 21-22	Monthly Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		4,390	4,416	4,496	4,223	4,227	4,278	4,251	4,277	4,266			
Applications Taken		394	53	43	52	21	45	55	41	38	46		
Reviews Completed		2,401	261	283	229	266	262	248	310	278	264		

PROGRAM INTEGRITY FY 21-22		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Claims-On Going													
	FNS	22	18	16	18	18	21	20	22	17			
	Medicaid	0	0	0	0	0	2	2	2	2			
	WFFA	0	0	0	0	0	0	0	0	0			
	Child Care	12	12	12	12	12	12	12	12	12			

DUE TO COVID-19 PANDEMIC SUSPENSION OF CLAIM COLLECTIONS, CASES HAVE MOVED FROM (CO) PLC IN COLLECTIONS STATUS TO

CHILD PROTECTIVE SERVICES FY 21-22		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Total Children involved with Foster Care		23	24	22	18	17	23	23	30	29			
Total Children in DSS Custody		21	22	19	17	16	22	22	29	28			
Total Children not in DSS Custody		2	2	3	1	1	1	1	1	1			
Reports Received		15	6	5	6	11	8	4	3	5			
Children in Assessments/ Investigations		35	33	38	35	33	37	44	38	40			

ADULT PROTECTIVE SERVICES FY '21-22		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Reports Received		12	6	9	9	7	8	3	6	5			
Total Active Cases		9	7	8	11	11	11	7	4	6			
Guardianship Cases		5	5	5	6	6	6	6	5	5			

IN HOME SERVICES FY 21-22		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
In Home Aid Clients		9	9	9	8	8	8	7	7	7			
In Home Aid Inquiry List		10	10	22	24	24	24	28	28	22			
Special Assist In Home Aid Clients		0	0	0	0	0	0	0	0	0			
Community Alternatives Program for Disabled Adult Clients (CAP)													
		53	53	53	53	51	52	51	48	48			
CAP Waiting List		0	0	0	0	0	0	0	0	0			

Work First Employment & Cash Assistance FY 21-22	ytd Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Cash Benefits Issued	\$75,202	\$8,761	\$5,607	\$5,145	\$6,365	\$5,740	\$5,647	\$5,292	\$5,015	\$27,630			
Emergency Assist Issued		\$0	\$ 750	\$ 163	\$ 768	\$ 3,841	\$0	\$ 1,690	\$ 1,988	\$ 1,200			
Employment Assist Issued		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Community Med Suppt		\$0	\$125	\$160	\$0	\$41	\$0	\$143	\$0	\$0			
Applications Taken		2	1	5	3	1	2	1	0	1			
Single Parent Caseload		7	8	9	11	9	11	10	8	8			
Two Parent Caseload		1	1	1	1	1	1	0	0	0			
Child Only Cases		18	17	17	16	16	16	16	16	15			
200% of Poverty Cases		5	8	10	9	10	9	6	5	4			
TOTAL OPEN CASES		31	34	34	35	36	36	33	29	27			

ENERGY PROGRAMS FY 21-22	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	86	1	0	1	7	25	13	19	13	7			
CIP Paid	\$26,754	\$0	\$0	\$0	\$900	\$4,541	\$6,824	\$4,596	\$7,893	\$2,000			
CIP remaining balance	\$ 54,557												
LIEAP Apps		0	0	0	0	0	35	135	74	45			
LIEAP paid	\$ 157,100	\$0	\$0	\$0	\$0	\$0	\$4,200	\$109,200	\$26,800	\$16,900			
LIEAP remaining balance	\$ 77,393												
LIHWAP Apps		0	0	0	0	0	34	15	10	2			
LIHWAP paid	\$ 31,735	\$0	\$0	\$0	\$0	\$0	\$18,308	\$1,329	\$4,785	\$7,312			
LIHWAP remaining balance	\$ 2,535												

CHILD SUPPORT- WASHINGTON CO. FY 21-22	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Caseloads	1,198	1,189	1,191	1,189	1,173	1,167	1,170	1,160	1,157			
Paternity Established	57	12	10	2	0	7	10	2	4	10		
Total Collections	\$1,108,733	\$139,746	\$130,555	\$120,150	\$116,448	\$119,922	\$113,906	\$101,073	\$110,116	\$157,217		
Orders Established	37	6	1	1	3	4	9	3	0	10		
CHILD SUPPORT- TYRRELL CO.												
Total Caseload	207	205	204	205	200	199	197	196	199			
Paternity Tests Performed	2	0	1	0	0	0	1	0	0			
Total Collections	\$295,294	\$34,048	\$31,708	\$30,222	\$42,282	\$35,710	\$28,868	\$27,236	\$26,673	\$38,547		

RIVERLIGHT TRANSIT FY 21-22	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly Unduplicated Riders	78	101	81	91	89	67	71	75	80			
Medicaid Transportation	48	53	45	45	45	40	35	38	44			
MODIVCARE	0	5	6	7	4	2	5	10	4			
ONE CALL	0	0	0	0	0	0	0	0	0			
Roanoke Development Center	0	0	0	0	0	0	0	0	0			
Senior Center	8	8	9	9	7	6	6	6	6			
Rural General Public	12	20	11	19	21	10	15	14	15			
Other (DDS, WF, EDTAP)	10	15	10	11	12	9	10	7	11			

RIVERLIGHT TRANSIT FY 21-22	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly One-Way Passenger Trips	516	613	524	615	600	424	455	520	599			
Roanoke Development Center	0	0	0	0	0	0	0	0	0			
Medicaid Transportation	240	263	212	250	265	249	202	205	262			
MODIVCARE	0	0	0	1	0	0	0	0	0			
ONE CALL	0	0	0	0	0	0	0	0	0			
Senior Center	171	209	232	247	202	69	156	209	218			
Other (DDS, WF, EDTAP)	63	75	44	54	69	64	50	46	52			
Rural General Public	42	66	36	63	64	42	47	60	67			

WASHINGTON COUNTY

STATISTIC REPORT



Reporting Period:

APRIL 2022

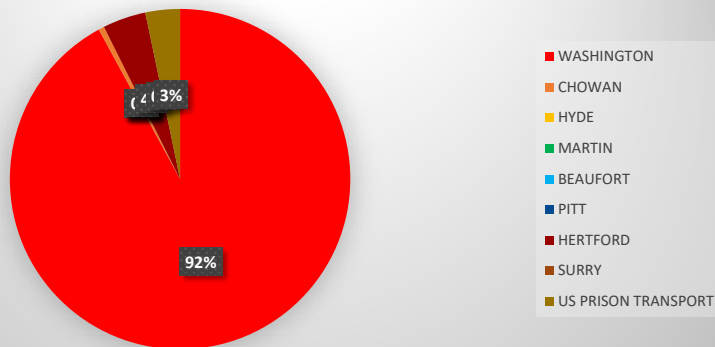
DETENTION

FY21-22

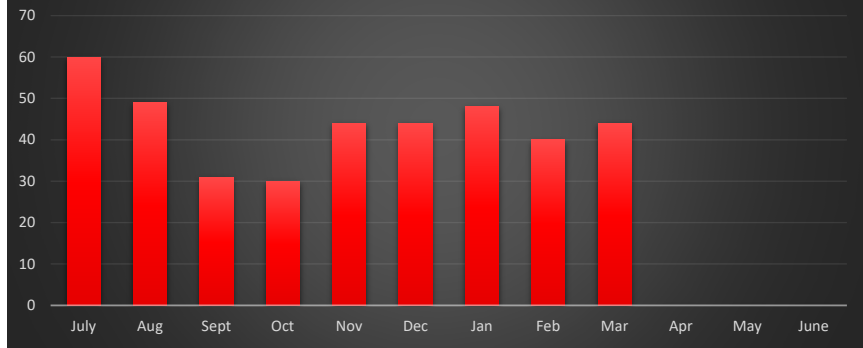
Incarcerations by County

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total (by Gender)	Total Incarcerations
		60	49	31	30	44	44	48	40	44	0	0	0	390	390
WASHINGTON	Male	41	37	19	19	35	32	35	24	21				263	337
	Female	7	1	9	7	5	9	10	15	11				74	
CHOWAN	Male	1	1	0	0	0	0	0	0	0				2	2
	Female	0	0	0	0	0	0	0	0	0				0	
HYDE	Male	0	0	0	0	0	0	0	0	0				0	0
	Female	0	0	0	0	0	0	0	0	0				0	
MARTIN	Male	0	0	0	0	0	0	0	0	0				0	0
	Female	0	0	0	0	0	0	0	0	0				0	
BEAUFORT	Male	0	0	0	0	0	0	0	0	0				0	0
	Female	0	0	0	0	0	0	0	0	0				0	
PITT	Male	0	0	0	0	0	0	0	0	0				0	0
	Female	0	0	0	0	0	0	0	0	0				0	
HERTFORD	Male	8	7	0	0	0	0	0	0	0				15	15
	Female	0	0	0	0	0	0	0	0	0				0	
SURRY	Male	0	0	0	0	0	0	0	0	0				0	0
	Female	0	0	0	0	0	0	0	0	0				0	
SMCP		3	3	3	4	4	3	3	1						24
US PRISON TRANSPORT	Male	0	0	0	0	0	0	0	0	12				12	12
	Female	0	0	0	0	0	0	0	0	0				0	

Incarcerations by County (Total FY21-22)



Total Incarcerations in FY (includes all Counties)



EMERGENCY MEDICAL SERVICES (EMS)

FY21-22

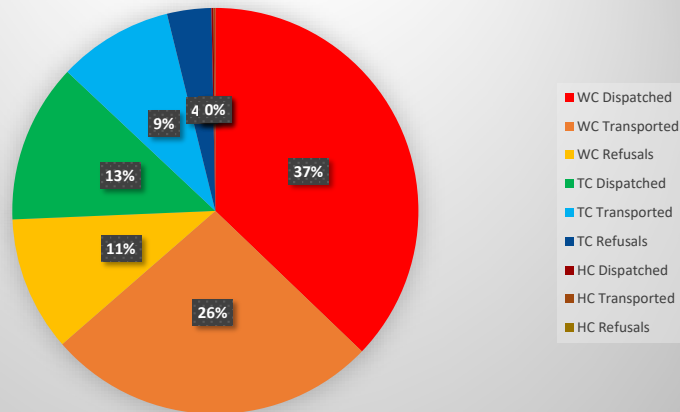
Washington County

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	129	165	154	172	149	160	155	112	123				1319
WC Transported	90	122	109	120	102	113	115	78	89				938
WC Refusals	39	43	45	52	47	47	40	34	34				381
Transport Washington													
Hospital to Hospitals	1	1	2	3	2	0	4	4	2				19
SNF to Doctors	68	71	75	87	95	84	73	88	81				722
Hospital Discharges	15	19	10	7	5	12	6	10	10				94
EMS Back Up	2	8	11	3	5	6	4	1	6				46

Tyrrell County

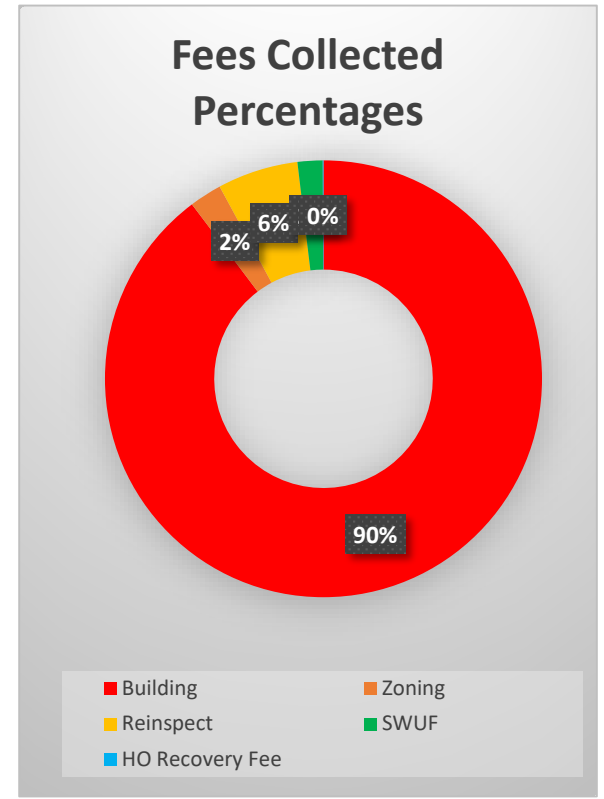
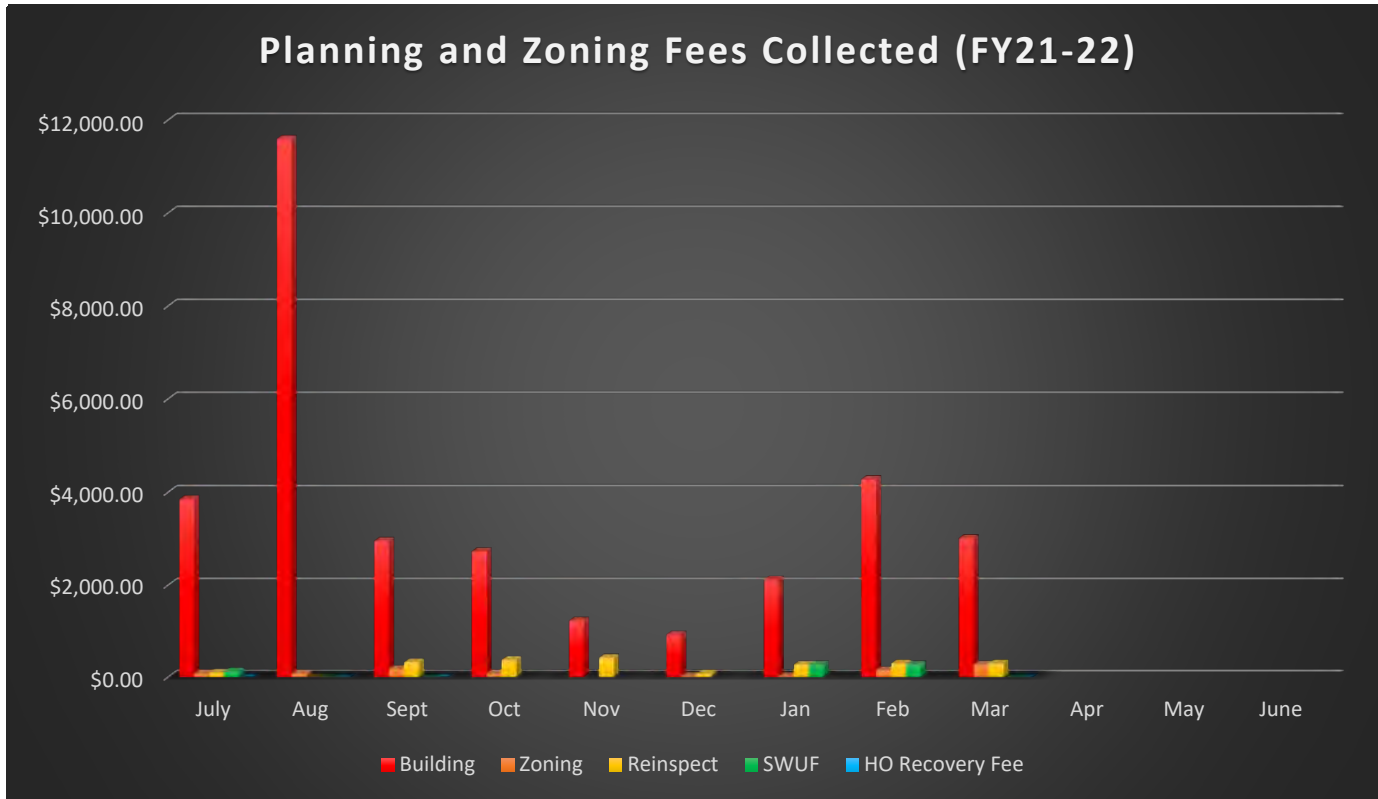
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
TC Dispatched	62	65	56	53	48	44	44	39	39				450
TC Transported	43	48	42	38	35	33	34	22	30				325
TC Refusals	19	17	14	15	13	11	10	17	9				125
Mutual Aid Hyde													
HC Dispatched	0	1	0	0	2	1	1	0	1				6
HC Transported	0	1	0	0	2	1	1	0					5
HC Refusals	0	0	0	0	0	0	0	0					0

**EMS Dispatches for FY21-22
(Washington, Tyrrell & Hyde Counties)**



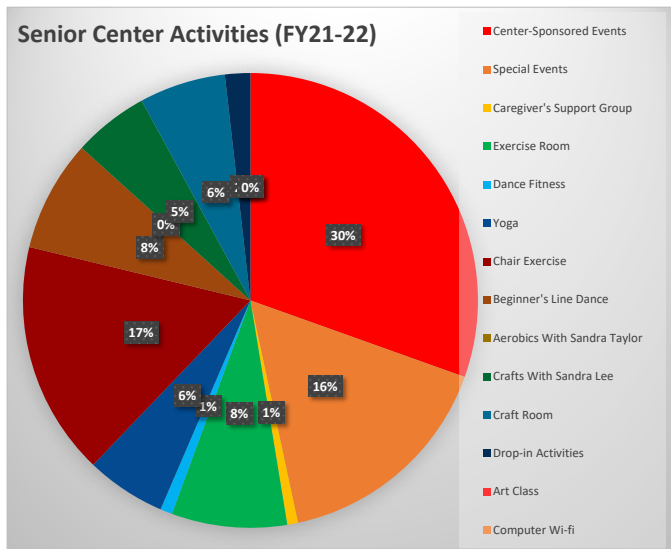
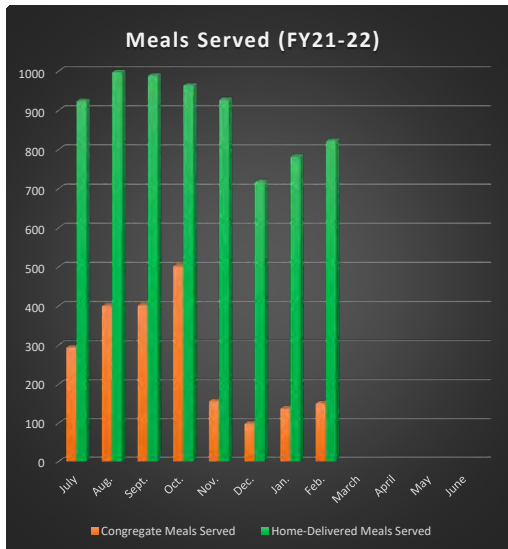
**PLANNING AND ZONING
FY21-22
Inspections and Fees**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Building	\$3,851.00	\$ 11,595.00	\$ 2,952.50	\$ 2,726.40	\$ 1,225.00	\$ 925.00	\$ 2,115.00	\$ 4,280.00	\$ 3,010.20				\$32,680.10
Zoning	\$ 75.00	\$ 75.00	\$ 175.00	\$ 75.00		\$ 25.00	\$ 25.00	\$ 150.00	\$ 275.00				\$875.00
Reinspect	\$ 100.00	\$ -	\$ 325.00	\$ 375.00	\$ 425.00	\$ 75.00	\$ 275.00	\$ 300.00	\$ 300.00				\$2,175.00
SWUF	\$125.00	\$ -	\$ -				\$ 275.00	\$ 275.00	\$ -				\$675.00
HO Recovery Fee	\$10.00	\$ -	\$ 10.00						\$ -				\$20.00
Total	\$4,161.00	\$11,670.00	\$3,462.50	\$3,176.40	\$1,650.00	\$1,025.00	\$2,690.00	\$5,005.00	\$3,585.20	\$0.00	\$0.00	\$0.00	\$36,425.10



SENIOR CENTER FY21-22

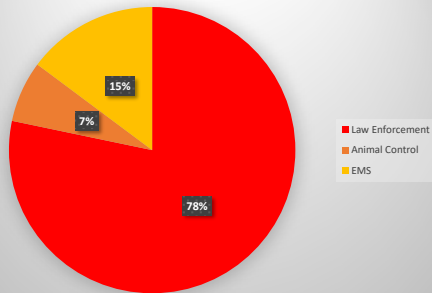
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	YTD Total
PARTICIPANT DATA	382	572	489	608	0	0	0	440	0	0	0	0	2491
Unduplicated Attendees	34	68	65	47				50					264
New Participants	2	5						1					8
Center-Sponsored Events	100		212	255				109					676
Special Events	15	212	25	82				25					359
Caregiver's Support Group	5		4	4				4					17
Exercise Room	24	50	30	54				24					182
Dance Fitness	10							9					19
Yoga	32	20	10	32				32					126
Chair Exercise	90	114	54	54				57					369
Beginner's Line Dance	40	36	35	30				35					176
Aerobics With Sandra Taylor													0
Crafts With Sandra Lee	30	27	18	20				24					119
Craft Room		40	36	30				30					136
Drop-in Activities								40					40
Art Class													0
Computer Wi-fi													0
													YTD Total
MEAL DATA	1218	1399	1391	1466	1085	817	920	975	0	0	0	0	9271
Congregate Meals Served	294	401	402	502	157	99	138	152					2145
Home-Delivered Meals Served	924	998	989	964	928	718	782	823					7126
Congregate Meals-Pick-Ups	179	272	252	323	334	247	248	274					
													YTD Total
CONTRIBUTION DATA	\$ 105.00	\$ 87.00	\$ 147.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489.00
Congregate Meals													\$ -
Home-Delivered Meals													\$ -
Activity Fees	\$ 80.00	\$ 70.00	\$ 115.00	\$ 90.00									\$ 355.00
Donations	\$ 25.00	\$ 17.00	\$ 32.00	\$ 60.00									\$ 134.00



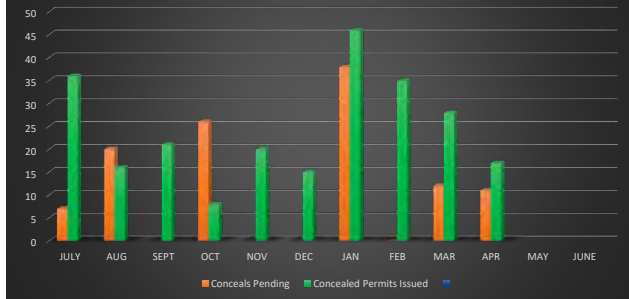
SHERRIFF FY21-22

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
Total Number of Dispatched Calls	818	854	1051	898	988	1121	928	892	908	889	0	0	9347
Law Enforcement	655	640	820	683	780	880	703	705	728	723			7317
Animal Control	54	64	53	59	159	64	46	66	41	41			647
EMS	109	150	178	156	49	177	179	121	139	125			1383
Reported Incidents	85	38	48	42	48	55	58	35	57	38			504
Total Arrests	23	5	17	8	10	18	14	11	20	10			136
Misdemeanor Arrests	3	1	8	6	8	11	8	8	7	4			64
Felony Arrests	20	4	9	2	2	7	6	3	13	6			72
Total Papers Served	24	37	48	37	43	50	32	35	57	34			397
Criminal Papers Served		6	2	2	5	8	5	0	15	3			46
Civil Papers Served	24	31	46	35	38	42	27	35	42	31			351
Total Papers Outstanding	32	9	3	15	3	14	12	15	46	25			174
Criminal Papers Outstanding		3	0	2	1	1		1	4	3			15
Civil Papers Outstanding	32	6	3	13	2	13	12	14	22	22			139
Gun Permits Issued	19	16	18	26	15	16		15	52	35			212
Conceals Pending	7	20		26				38	0	12	11		114
Concealed Permits Issued	36	16	21	8	20	15	46	35	28	17			242

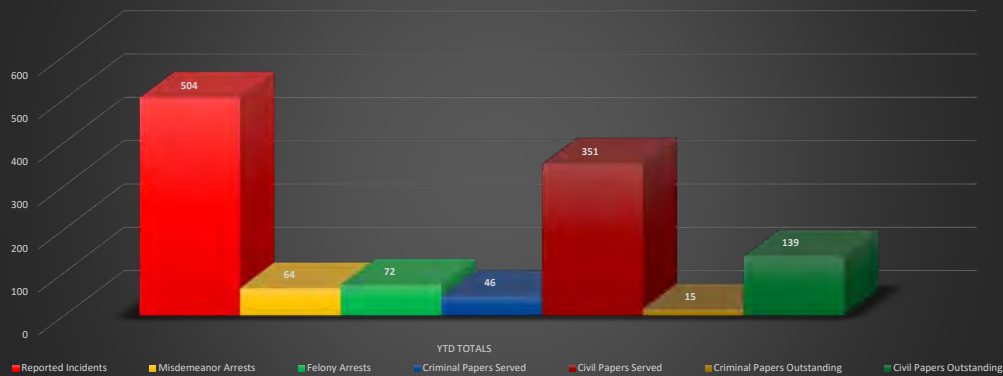
Dispatched Calls (FY21-22)



Gun Permits (FY21-22)

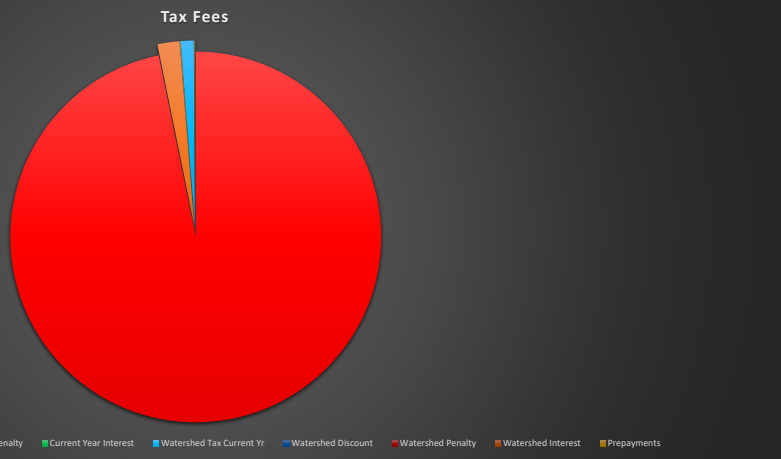


Total Arrests & Papers Processed/Served (FY21-22)



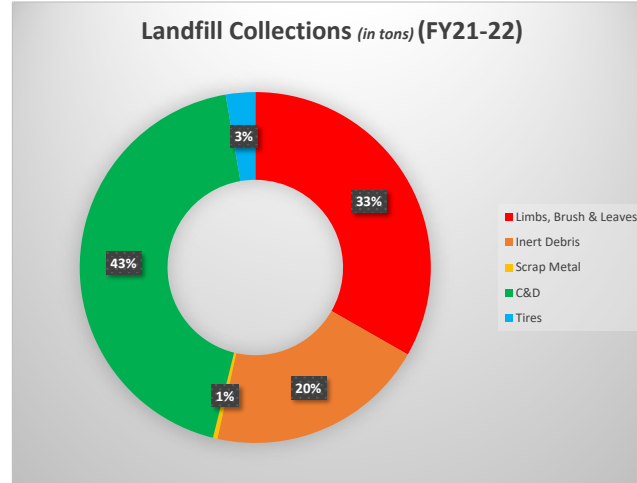
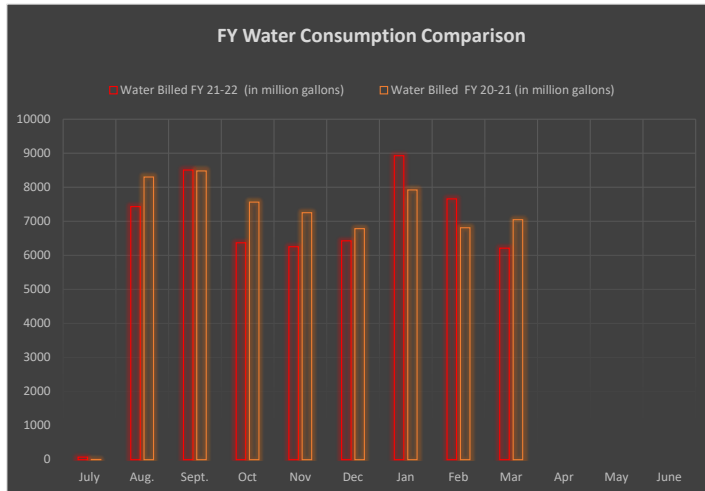
**TAX
FY21-22**

	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 2,195,228.45	\$ 940,454.78	\$ 859,173.92	\$ 220,137.75	\$ 319,977.93	\$ 1,607,792.25	\$ 569,027.17	\$ 152,638.26					\$ 6,864,430.51
Current Yr Discount	\$ (43,716.55)	\$ (13,700.49)	\$ (5,844.70)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ (63,261.74)
Current Year Penalty	\$ 925.05	\$ 1,865.96	\$ 305.16	\$ 371.79	\$ 332.08	\$ 1,544.52	\$ 278.18	\$ 1,277.39					\$ 6,900.13
Current Year Interest	\$ (6.12)	\$ 6.12	\$ -	\$ 178.95	\$ -	\$ 6.05	\$ 2,745.57	\$ 4,446.69					\$ 7,377.26
Watershed Tax Current Yr	\$ 25,738.43	\$ 10,972.38	\$ 10,180.54	\$ 2,471.93	\$ 3,646.45	\$ 18,834.89	\$ 6,870.42	\$ 1,822.42					\$ 80,537.46
Watershed Discount	\$ (515.49)	\$ (159.61)	\$ (69.40)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ (744.50)
Watershed Penalty	\$ 11.08	\$ 22.16	\$ 3.37	\$ 1.12	\$ 3.96	\$ 18.42	\$ 3.93	\$ 15.22					\$ 79.26
Watershed Interest	\$ -	\$ -	\$ -	\$ 2.13	\$ -	\$ -	\$ 31.19	\$ 49.82					\$ 83.14
Prior Year Tax	\$ 74,965.22	\$ 19,860.44	\$ 39,510.04	\$ 26,220.27	\$ 34,340.45	\$ 27,594.45	\$ 16,645.88	\$ 28,913.80					\$ 268,050.55
Prior Year Penalty	\$ 75.34	\$ 54.53	\$ 66.32	\$ 42.48	\$ 100.26	\$ 43.48	\$ 44.18	\$ 138.96					\$ 565.55
Prior Year Interest	\$ 8,417.44	\$ 2,882.20	\$ 8,571.05	\$ 6,150.77	\$ 6,105.60	\$ 4,966.97	\$ 3,780.45	\$ 6,811.14					\$ 47,685.62
Prior Year Watershed	\$ 758.62	\$ 168.17	\$ 273.25	\$ 245.68	\$ 284.16	\$ 337.30	\$ 195.48	\$ 213.91					\$ 2,476.57
Prior Year WS Penalty	\$ 0.89	\$ 0.76	\$ 0.67	\$ 0.97	\$ 0.49	\$ 0.14	\$ 0.55	\$ 1.33					\$ 5.80
Prior Year WS Interest	\$ 558.84	\$ 236.60	\$ 390.64	\$ 242.68	\$ 286.13	\$ 406.99	\$ 188.10	\$ 245.97					\$ 2,555.95
Bad Checks	\$ -	\$ (122.76)	\$ (1,428.05)	\$ 1,167.95	\$ -	\$ -	\$ (4.08)	\$ -					\$ (386.94)
Prepayments	\$ 1,684.51	\$ 2,986.19	\$ 2,988.64	\$ 5,178.70	\$ 2,225.01	\$ 3,715.26	\$ 3,528.20	\$ 5,853.34					\$ 28,159.85
TOTAL	\$ 2,264,125.71	\$ 965,527.43	\$ 914,121.45	\$ 262,413.17	\$ 367,302.52	\$ 1,665,260.72	\$ 603,335.22	\$ 202,428.25	\$ -	\$ -	\$ -	\$ -	\$ 7,244,514.47
Advalorem Garnishments													
Initiated		10	10	32	16	14	16						
Amount	\$ 5,994.72	\$ 7,438.51	\$ 37,584.03	\$ 9,785.57	\$ 24,738.43	\$ 11,093.59							\$ 96,634.85
Satisfied/Cancelled		2	22	14	11								54
Amount	\$ 3,289.05	\$ 59,269.06	\$ 11,176.11	\$ 16,883.37	\$ 8,901.77								\$ 99,519.36
* Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available.													
Tax and Tag		\$ 83,890.99	\$ 72,823.51		62,915.41	573,379.97	69,762.77	73,853.59					\$ 436,626.24
Solid Waste Fees													
Billed Current Yr	\$ 1,175,700.00												\$ 1,175,700.00
Collected Current Yr	\$ 372,776.94	\$ 137,763.88	\$ 67,315.62	\$ 52,698.61	\$ 56,421.75	\$ 170,600.81	\$ 88,153.86	\$ 45,522.40					\$ 991,253.87
Bad Checks	\$ -	\$ (300.00)	\$ (575.00)	\$ 300.00	\$ -	\$ -	\$ (95.92)	\$ -					\$ (670.92)
TOTAL	\$ 1,548,476.94	\$ 137,463.88	\$ 66,740.62	\$ 52,998.61	\$ 56,421.75	\$ 170,600.81	\$ 88,057.94	\$ 45,522.40					\$ 2,166,282.95
Drainage Fees -													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Yrs Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Fees - Other													
Collected Current Yr	\$ 8,171.27	\$ 14,087.13	\$ 21,150.43	\$ 8,369.75	\$ 57,646.56	\$ 31,453.76	\$ 2,868.71						\$ 143,747.61
Town Collections													
DMV													\$ -
Creswell Levy	\$ 6,909.47	\$ 7,197.76	\$ 3,113.94	\$ 2,308.21	\$ 33,606.90	\$ 6,771.98	\$ 172.28						\$ 60,080.54
TOTAL	\$ 6,909.47	\$ 7,197.76	\$ 3,113.94	\$ 2,308.21	\$ 33,606.90	\$ 6,771.98	\$ 172.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,080.54
TOTAL TAX DEPOSIT	\$ 3,812,602.65	\$ 1,201,963.04	\$ 1,074,970.47	\$ 339,676.15	\$ 497,317.64	\$ 2,000,494.96	\$ 799,381.67	\$ 324,845.23	\$ -	\$ -	\$ -	\$ -	\$ 10,051,251.81



WATER AND SOLID WASTE FY21-22

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Water Billed FY 21-22 (in million gallons)	76.56	7432	8508	6369	6257	6428	8930	7660	6210				57,871
Water Billed FY 20-21 (in million gallons)	9.222	8302	8483	7564	7256	6785	7921	6811	7049				60,180
Base Charges	\$ 64,536	\$ 64,475	\$ 64,548	\$ 64,656	\$ 64,668	\$ 64,716	\$ 64,920	\$ 65,088	\$ 64,992				\$ 582,599
Consumption Charges	\$ 47,983	\$ 44,915	\$ 57,018	\$ 33,800	\$ 32,188	\$ 33,943	\$ 62,790	\$ 48,529	\$ 31,655				\$ 392,821
Reconnecton Charges	\$ 1,365	\$ 2,030	\$ 1,960	\$ 1,820	\$ 1,295	\$ 840	\$ 1,295	\$ 1,820	\$ 1,645				\$ 14,070
Number of Abatements	11	12	9	16	3	7	12	19	21				110
Dollar Amount of Abatements	\$ 3,224.00	\$ 2,431	\$ 1,352	\$ 1,820	\$ 358	\$ 722	\$ 923	\$ 2,990	\$ 4,108				\$ 17,928.00
Water Pumped (in million gallons)	14.9	12.9	12.3	11.9	12	12	13	12	10				111.200
Number of Customers	2624	2627	2624	2629	2629	2631	2639	2646	2642				23,691
New taps	4	1	2	0		0	1	0	0				8
LANDFILL(in tons)													
Limbs, Brush & Leaves	76.97	69.61	71.35	55.46	53.63	64.74	35.17	44.71	63.88				535.52
Inert Debris	29.68	24.93	7.14	142.79	19.73	0	0.22	0.33	100.69				325.51
Scrap Metal	0.54	0.35	0	1.42	0.29	0.95	0.87	0.58	1.74				6.74
C&D	68.47	132.55	71.56	79.63	32.02	114.66	39.82	96.8	63.54				699.05
Tires	3.73	5.11	3.86	3.72	2.08	1.20	10.86	3.88	9.15				43.59
Water Billed to Roper	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65				\$ 43,601.85
													0



WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: May 2, 2022

ITEM: Closed Session

SUMMARY EXPLANATION:

Mr. Potter would like to have the following Closed Sessions pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel).

April 4, 2022

The Washington County Board of Commissioners met in a regular meeting on Monday, April 7, 2022 at 6:00 PM in person and 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 and Carol V. Phelps, William R. “Bill” Sexton, Jr. and Julius Walker, Jr. were present in the room. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Johnson called the meeting to order. Commissioner Sexton gave the invocation and Walker lead the Pledge of Allegiance.

ADDITIONS/DELETIONS: Ms. Julie Bennett, Clerk to the Board asked to add letter of support for the MTW Health Department’s proposal for the Health Beginnings grant which was submitted from Commissioner Keyes. It will be added as Item 10 A.

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 for March 7, 2022 Regular Meeting
- b) Tax Refunds & Releases & Insolvent Accounts
- c) Proclamation 2022-009 National County Government Month
- d) Resolution 2022-010 Terminating Reintroduction of the Red Wolf
- e) Resolution 2022-011 Requesting the NC Dept. of Commerce, NC Works Commission to Retain Boundaries for the Northeastern Local Workforce Development Area
- f) Resolution 2022-012 Authorizing Sale of Real Property, SR 1126/SR1164, By Electronic Public Auction Pursuant to GS 160A
- g) FY22 Audit Contract

Commissioner Sexton made the motion to approve the Consent Agenda. Commissioner Phelps seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

PUBLIC FORUM: None.

PUBLIC HEARING: SOLAR ORDINANCE AMENDMENT:

Commissioner Keyes made the motion to open the Public Hearing. Commissioner Sexton seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Keyes, yea; Commissioner Phelps yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

Mr. Allen Pittman, Planning Director spoke to the Board. Please see Mr. Potter’s memorandum below for the information.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:
TRACEY A. JOHNSON, CHAIR
JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
WILLIAM “BILL” R. SEXTON, JR.



ADMINISTRATION STAFF:
CURTIS S. POTTER
COUNTY MANAGER/COUNTY ATTORNEY
cpotter@washconc.org
CATHERINE “MISSY” DIXON
FINANCE OFFICER
mdixon@washconc.org
JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823
FAX (252) 793-1183

AGENDA ITEM MEMO

MEETING DATE: April 4th, 2022 **MEMO Date:** March 31st, 2022 **ITEM:**
SUBJECT: Solar Ordinance/Zoning Ordinance Amendment
DEPARTMENT: Planning
FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA)
ATTACHMENTS:
A- Draft Resolution 2022-013 (2pgs)

PURPOSE: To consider approving by resolution an amendment to the Solar Ordinance/Zoning Ordinance proposed by the Planning Board to remove the mitigation bond requirement.

BACKGROUND: In late summer/fall of 2021 the Planning Board began reviewing upcoming legislative changes to solar development along with the language of Washington County’s own Solar Ordinance related to mitigation bonds. Ultimately the Planning Board decided to recommend removing the county itself from the mitigation process by recommending that the mitigation bond language be replaced with language requiring the developer and property owner to contract with one another regarding future mitigation responsibility, and to indemnify the county from such liability.

- **From the Planning Director:**

As included on Notice of Public Hearing advertised in the Roanoke Beacon on March 16 2022 and March 23 2022, I present to you changes to the Solar Ordinance (SORD).

The proposed changes deal with the remediation bond requirement. The purpose of this change is to remove burden to future taxpayers of Washington County. Bond requirements for renewable energy source have been a topic of discussion in the State Legislature in recent years. I have served on a few panels and groups to discuss this topic.

The North Carolina Department of Environmental Quality (NCDEQ) has been directed by the North Carolina General Assembly through [Session Law 2021-165 \(House Bill 951\)](#) to develop a plan to ensure adequate financial resources for the decommissioning of utility-scale solar projects to be submitted to the General Assembly for legislative action no later than March 1, 2022.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

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ADMINISTRATION STAFF:
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COUNTY MANAGER/COUNTY ATTORNEY
cpotter@washconc.org

CATHERINE "MISSY" DIXON
FINANCE OFFICER
mdixon@washconc.org

JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

RESOLUTION 2022-013
AMENDING SOLAR ORDINANCE
(ARTICLE 13 OF THE COUNTY WIDE ZONING ORDINANCE)

WHEREAS, pursuant to NCGS § 153A-121 (General ordinance making power), subsection (a):
"A County may by ordinance define, regulate, prohibit, or abate acts, omissions, or conditions
detrimental to the health, safety, or welfare of its citizens and the peace and dignity of the county; and
may define and abate nuisances."; and

WHEREAS, the Washington County Board of Commissioners has previously adopted a county
wide zoning ordinance pursuant to NCGS § 160D-702 (Zoning Regulation – Grant of Power) and/or
other applicable law; and

WHEREAS, from time to time it is necessary and/or desirable to amend portions of said zoning
ordinance in order to protect the health, safety, and welfare of its citizens and to adequate address
changes in zoning practices and development planning; and

WHEREAS, The Washington County Planning Board has met, given reasonable consideration
to, and recommends that Article 13 of said zoning ordinance entitled Washington County Solar Energy
Development Ordinance ("SORD") be amended as follows:

- The current language of Section 12 (DECOMMISSIONING, ABANDONMENT, HAZARD MITIGATION) Subsection A(6) should be removed and replaced in its entirety with the following:
 6. *It shall be the responsibility of the solar developer to provide a contract to the land owner for decommissioning of the solar project. This contract shall hold harmless Washington County, its staff, employees, administration, assigns, successor and heirs. Such contract and responsibility will be the sole responsibility of the developer and/or holder of the property at the time of decommissioning.*

WHEREAS, notice has been properly given and a legislative public hearing has been duly held pursuant to NCGS § 160D-601, regarding the proposed amendment; and

WHEREAS, the Washington County Board of Commissioners has considered the written recommendation of the Washington County Planning Board and/or Planning Director, has carefully considered all viewpoints expressed during the public hearing, if any, and has conducted such reviews, analysis, and investigations of this matter as it deems necessary, just, and proper; and

WHEREAS, pursuant to NCGS 160D-605 (Governing Board Statement) the Washington County Board of Commissioners has determined that the proposed amendment described hereinabove is:

- not considered to be inconsistent with any comprehensive plan(s) adopted by Washington County;
- reasonable in light of recent and progressive changes in the solar energy industry; and
- in the public interest and promotes and protects the health, safety, and welfare of county citizens.

NOW THEREFORE BE IT RESOLVED & ORDAINED by the Washington County Board of Commissioners that Article 13 of the Washington County Zoning Ordinance is hereby amended as follows:

- The current language of Section 12 (DECOMMISSIONING, ABANDONMENT, HAZARD MITIGATION) Subsection A(6) should be removed and replaced in its entirety with the following:
 6. *It shall be the responsibility of the solar developer to provide a contract to the land owner for decommissioning of the solar project. This contract shall hold harmless Washington County, its staff, employees, administration, assigns, successor and heirs. Such contract and responsibility will be the sole responsibility of the developer and/or holder of the property at the time of decommissioning.*

ADOPTED this ___ day of _____, 20__

Tracey A. Johnson, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

Commissioner Sexton asked what about the farms with solar panels already on them. Mr. Pittman said the County has a cash bond on the Albemarle Beach solar project. The Planning

Board will bring this back to the Commissioners once a legal document is put together with the County Attorney to have the developer sign it. Commissioner Sexton asked if there was a certain agency to work with on this. Mr Pittman said yes, NCDEQ is working on the process of bonding. The Planning Board wants to divest the County of this issue. Chair Johnson asked Mr. Potter what if the developer doesn't want to sign the document. Mr. Potter said the details still have to be worked out. There are options to be discussed. Washington County is one of the first counties to have discussions regarding bonds for the decommissioning of a solar farm. Mr. Potter went on to say that the majority of panels in Washington County are not the type that provide a substantial amount of hazardous waste. Discussion ensued. The Planning Department is keeping an eye on this and whatever the State comes up with.

Commissioner Keyes made the motion to close the Public Hearing. Commissioner Sexton seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

Commissioner Keyes made a motion to approve the Resolution Amending the Solar Ordinance regarding Article 12 (Decommissioning, Abandonment, Hazard Mitigation). Commissioner Phelps seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

TRILLIUM'S ANNUAL REPORT: Mr. Dave Peterson, Senior Regional Director of Trillium gave the following presentation to the Board. Mr. Peterson thanked Chair Johnson for serving on the Trillium Board all these years.



TRILLIUM UPDATE

Trillium's mission: Transforming lives and building community well-being through partnership and proven solutions.

- Who We Are
- Medicaid Transformation Changes
- Organizational changes
- County Data



Who We Are - Numbers

- 28 Counties, but numbers are from last fiscal year with 26 counties
- 1,469,101 total population
- 244,075 Medicaid Eligible
- Served 58,452 individuals from mild to severe mental health needs
 - 70% with MH needs
 - 20% with SUD
 - 10% with IDD
- Approximately 500 Providers
- \$475,921,857.00 spent on services last year
- Smallest County- Tyrrell 3,665- Largest County -New Hanover 238,907
- Cover over 12,000 square miles



Three Regions

REGION	POPULATION	SQUARE MILES	# OF COUNTIES
Northern	252,211	4,235	11
Central	494,312	4,717	9
Southern	797,086	5,063	8



Medicaid Transformation- Standard Plans

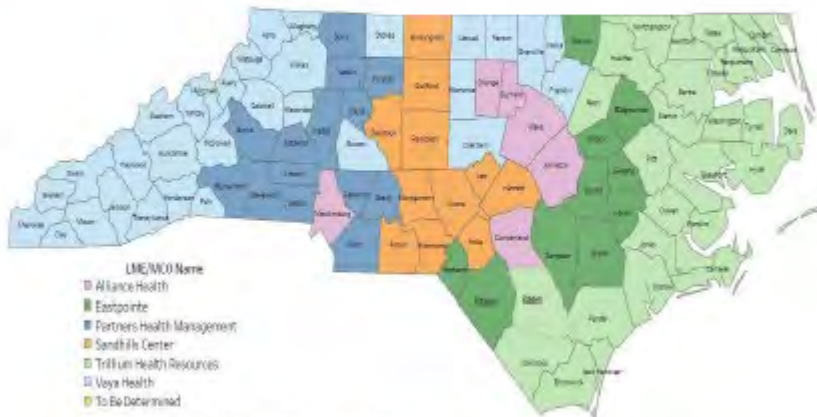
- ▶ **Standard Plan- 5 companies were awarded**
 - Amerihealth Caritas NC Inc.
 - Blue Cross Blue Shield of NC
 - UnitedHealthcare of NC Inc.
 - WellCare of NC Inc.
 - Carolina Complete Health- covers regions 3, 4 and 5
 - ❖ **These Plans are managing the mild to moderate Medicaid behavioral health recipients**
- They started on July 1st 2021**

Medicaid Transformation Tailored Plan:

- 7 of 7 LME/MCO's were awarded to become Tailored Plans
- 1 of the 7 - Cardinal Innovations, decided to merge with Vaya, so we will have 6 Tailored Plans
- Cardinal covered 20 counties, 11 of them decided to go to other MCO's besides Vaya, including Halifax county to Trillium, which occurred on December 1st 2021
- Bladen county requested to join Trillium from Eastpointe and that took effect on Feb. 1st 2022
- Original date to go live with the Tailored Plan was moved from July 1st, 2022 to December 1st 2022.



Behavioral Health I/DD Tailored Plan Regions



Note: This map shows projected county assignments based on assignments requested or approved as of 01/15/21. County realignment and disengagement requests must go through the process identified in law and rule which if timely require approval by the DHS Secretary.



Medicaid Transformation Tailored Plan Continued

- We will have a readiness review late summer
- Dec. 1st 2022- Begin the Tailored Plan managing Severe Behavioral Health, Substance Use and I/DD population like we do today, but in addition managing individuals physical health
- We are contracting with a Pharmacy Benefits Manager to oversee contract with approximately 2000 pharmacies
- We are also going to be contracting with all Primary care agencies that serve individuals on Medicaid



Organizational Changes

- Leza Wainwright retired and Joy Futrell is our new CEO
- Richard Leissner moved to a new job, so Senitria Goodman is our new General Council
- Sue Ann Forrest is our new Director of Government Relations
- We have had to move staff because of the Tailored Plan requirements



Organizational changes continued:

Call Centers

- Pharmacy
- Provider
- Nurse
- Current Call Center

Care Management

- Whole Person Care

Disaster Response Unit

- Meeting with Emergency Management Departments
- Collection of Providers Disaster Response Plans
- Map to Readiness- before, during and after a Hurricane



Project Updates

- Naloxone kits
- Mobile Clinics
- Tribal Engagement
- Family Navigators
- Co-Responder Pilots
- CFAC adding a representative with TBI
- Healing Place in New Hanover




Consumers served in Washington County


Total Consumers served - 565

- **Mental Health - 475**
- **Substance Use - 105**
- **I/DD - 76**

Total is unduplicated, since a single individual may receive services in more than one category



QUESTIONS?



Commissioner Walker asked how these numbers compare to last years. Mr. Peterson said next year's number will be different. They will go down because individual insurance companies will be handling some of the individuals.

SOUTHERN ALBEMARLE ASSOCIATION (SAA) TRANSPORTATION NEEDS: Ms. Paulique Horton, Washington County Vice-President, SAA, spoke to the Commissioners. She stated that the County has been a member of the SAA for many years and she has been charged to ask for any

transportation needs that the County has. She contacted Mr. Potter to ask him to check with the Commissioners on this. Commissioner Sexton asked that SAA consider supporting the roads the County already has out there. Chair Johnson did mention that SAA covers more than just roads. Chair Johnson asked if the County has asked for any bike paths. Ms. Horton said she has not had any requests for that. Chair Johnson said a lot of other areas have added this. Commissioner Sexton said that Washington County has designated bike routes.

NCDOT UPDATE: Ms. Gretchen Byrum, Mr. Win Bridgers, and Mr. Ronnie Sawyer were in attendance from NCDOT to update the Commissioners on road projects for the County.

Mr. Win Bridgers, NCDOT, Division I, introduced Ms. Gretchen Byrum, Mr. Ronnie Sawyer and Mr. Jack Liverman. He also mentioned that Mr. Sterling Baker could not be here with us tonight. Mr. Bridgers said NCDOT was in attendance tonight to give an update to the Commissioners on road projects for the County. Their presentation is below.

 **NORTH CAROLINA**
Department of Transportation

Washington County Project Updates

Clemmon "Win" Bridgers, PE, Deputy Division Engineer
April 4, 2022

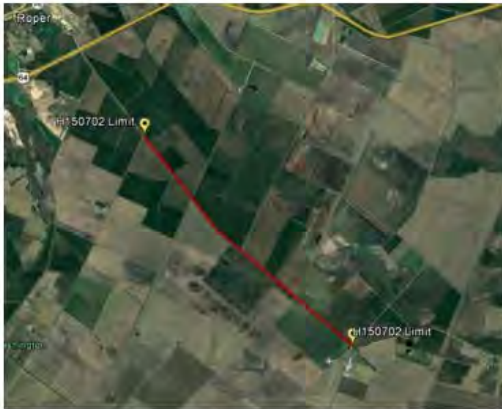
Division One Staff

Sterling Baker, PE
Win Bridgers, PE
Ronnie Sawyer, PE
Randy Midgett, PE
Gretchen Byrum, PE

Division Engineer
Deputy Division Engineer
Division Maintenance Engineer
Division Construction Engineer
Division Project Development Engineer

2

R-5937-SR 1126: Roper Newland Road(Subject to Reprioritization)



Description: SR 1126 (Newland Road), a rural minor collector with no access control, from SR 1128 (A Canal Road) (approximately 1 mile north of SR 1180 – B Canal Road) to SR 1183 (Shore Drive) through level terrain. SR 1126 is currently located on a five-to-ten-foot-high embankment with noted structural deficiencies, bordered by agricultural fields with irrigation channels to the north and a major irrigation channel, Main Channel, to the south. Two design options were developed for the purposes of this report to address the structural deficiencies of the pavement and subgrade in this corridor. Option 1 proposes to reconstruct SR 1126 within the project limits using geotechnical stabilization measures to correct the structural deficiencies, while widening SR 1126 to the minimum NCDOT standards. Option 2 proposes to realign SR 1126 to the north to bypass the structural deficiencies, with the new roadway embankment constructed on a stabilized subgrade.

Estimated Costs: \$19.1 Million

Construction: FY 2028

3

R-5937-SR 1106: Morrattock Road (Subject to Reprioritization)



Description: SR 1106 (Morrattock Road) from SR 1100 (Long Ridge Road) to NC 32 South widen SR 1106 (Morrattock Road) within the limits stated above from a 20 feet to 34 feet, with improvements at select curves. The proposed typical section would accommodate two, 12-foot wide travel lanes and five-foot wide paved shoulders to accommodate bicycles. Other improvements include realigning the roadway beginning near the Morrattock Church to NC 32 with the new roadway set opposite the east leg of NC 45. This will establish a new, four-leg intersection with NC 32. The existing intersection of SR 1106 and NC 32 will be closed, while a cul-de-sac is constructed to the west of the existing intersection. The existing section of SR 1106 from east of the Morrattock Church to NC 32 will remain, with access provided via a roadway connection to the new SR 1106 alignment.

Estimated Costs: \$13.6 Million
Construction: FUTURE YEARS

Bridge Preservation



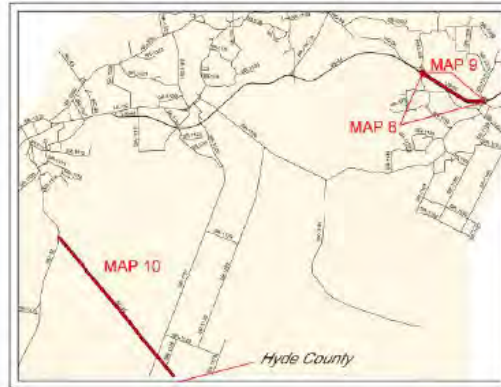
Route Name	Project Name/Description	Estimated Cost	Status	Let Date
NC 32/ NC 94	NC 32/NC 94 over Albemarle Sound - Shotcrete Repairs to Substructure/Pile Encapsulation/Pile FRP Wrapping/Epoxy Injection	TBD		10/18/2022

Resurfacing

FY 2020				
SR #	Name	Description	Date of Avail.	Completion Date
See Below	US 64, NC 45	See below	7/18/2019	6/30/2022

LOCATION: MAP 8 US 64 EBL FROM SR 1304 TO SR 1310
 MAP 9 US 64 WBL FROM SR 1310 TO SR 1304
 MAP 10 NC 45 /99 FROM NC 32 TO HYDE CO.

TYPE OF WORK: MILLING, RESURFACING, OPEN GRADE FRICTION COURSE, AND LONG-LIFE PAVEMENT MARKINGS



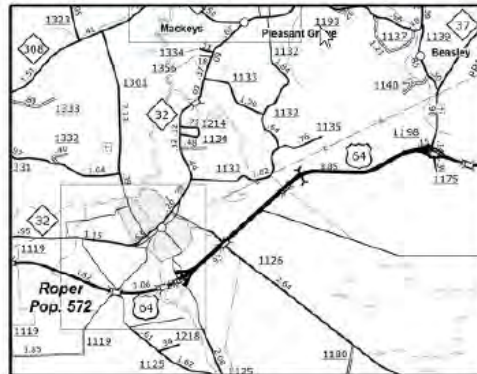
Resurfacing

FY 2021				
SR #	Name	Description	Date of Avail.	Completion Date
See Below	US 64	See below	6/1/2021	9/30/2022

WASHINGTON COUNTY

LOCATION: MAP 2 - US 64 EBL FROM SR 122 (E. MILLPOND RD.) TO SR 125 (NORTHLINE RD.) / NC 37
 MAP 3 - US 64 WBL FROM SR 127 (NORTHLINE RD.) / NC 37 TO SR 125 (E. MILLPOND RD.)

TYPE OF WORK: MILLING & RESURFACING (OGAF)



MAP 2
&
MAP 3

ncdot.gov

Resurfacing

FY 2021				
SR #	Name	Description	Date of Avail.	Completion Date
	US 64, Styons Rd, Old US 64 Hwy, Mill Pond Rd, A Canal Rd, Old Cherry Rd, Main St	See below	8/20/2021	6/30/2022

LOCATION: MAP #1 - SR 112 US 64 FROM C-BEND FROM END 1 LAND TO SR 112 OVERPASS MAP #2 - SR 112 STYONS RD FROM DEAD END TO VC 11 MAP #3 - SR 112 OLD US 64 FROM BRIDGE OVER MAIN CANAL TO VC 12 MAP #4 - SR 112 MILL POND RD FROM 1ST BRIDGE AT SR 112 TO SR 112 MAP #5 - SR 112 CHERRY RD FROM SR 112 TO SR 112 MAP #6 - SR 112 CANAL RD FROM SR 112 TO VC 45 MAP #7 - SR 112 MAIN ST FROM US 64 TO DEAD END

TYPE OF WORK: ASPHALT MILL AND PATCH

8

ncdot.gov

Resurfacing

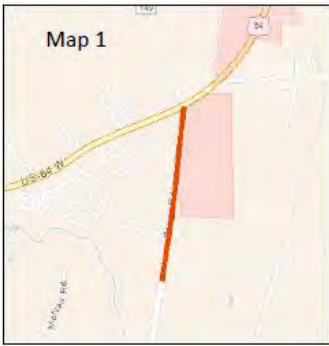
FY 2022					
Map#	SR #	Name	Description	Date of Avail.	Completion Date
7	SR 1127	Railroad Bed Rd	From SR 1129 to SR 1179	5/9/2022	11/3/2023

MAP # 7

9

Resurfacing

FY 2023					
Map#	SR #	Name	Description	Scheduled Let	Date of Avail.
1	SR 1100	Long Ridge Road	From SR 1106 To US 64	Sep-22	Spring 2023
2	SR 1156	Mountain Canal Road	From SR 1155 To SR 1165	Sep-22	Spring 2023
3	SR 1120	Slough Road	From SR 1119 To NC 32 (1.02 Miles @ 20' Wide)	Sep-22	Spring 2023



HMIP - HMIP Resurfacing

- FY 2015-2016
- FY 2016-2017
- FY 2017-2018
- FY 2018-2019
- FY 2019-2020
- FY 2020-2021
- FY 2021-2022
- FY 2022-2023
- FY 2023-2024
- FY 2024-2025
- FY 2025-2026
- FY 2026-2027
- FY 2027-2028

NCRoutes_StateRtEs



Chair Johnson asked Ms. Horton if she had anything to add. She said the SAA would keep Washington County's goals the same.

TRAVEL & TOURISM AUTHORITY STATE OF THE UNION: Mr. Tom Harrison, TTA Director gave the following presentation to the Board. Put in his presentation.



Early College Photo Contest



First Friday's CONCERT SERIES

Sponsored by:
RIA
Regional Investment Authority
& Plymouth-Cherokee Co.
Dr. Chris Smith

Plymouth's Bear Towne Market
118 Washington St. Plymouth, NC

Bear Towne Market

April 1, 2022

Children's
EASTB EGG
6:00pm

CLASSIC CAR CRUISE-IN

GENE GALLIGAN 5:00pm—6:00pm
Voices Carry 6:00pm—7:00pm

JOHNSON BRIDGE LLC
7:00pm—9:00pm

Sidewalk Shopping

First Friday Concert Series

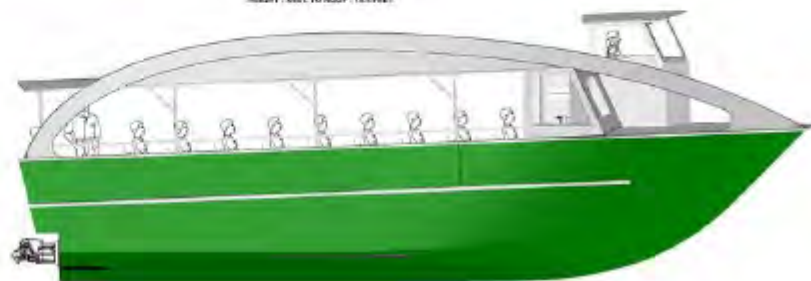


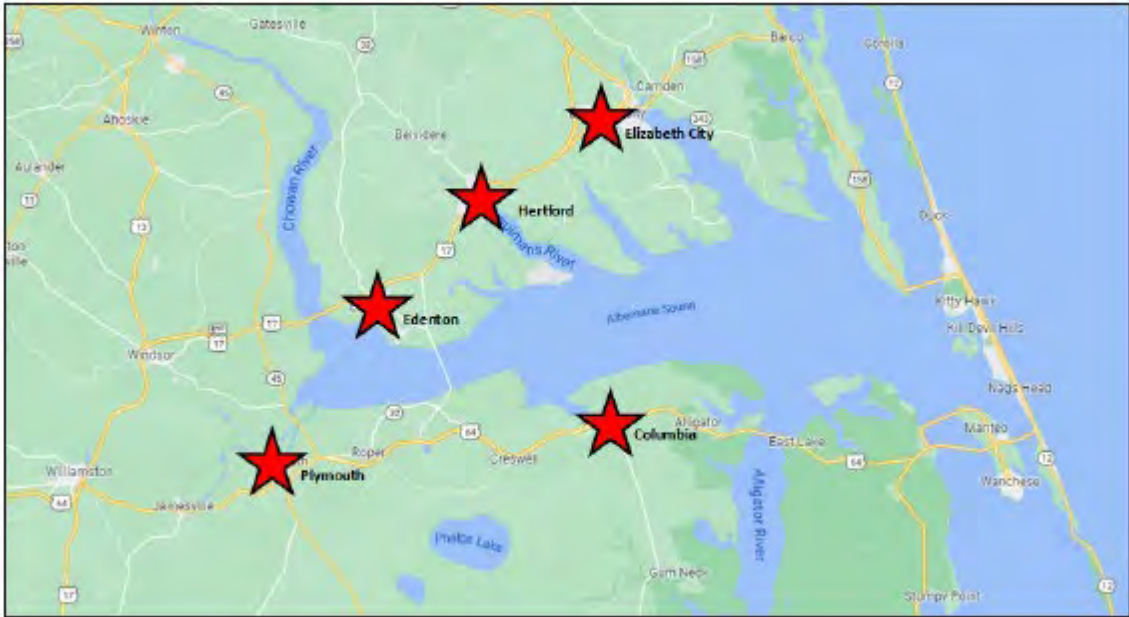





INNER BANKS
★ HARBOR TOWNS ★

HYBRID FERRY
40 PASSENGERS
2 CREW
LOA - 45 FEET
LVL - 20 FT FEET
SW - 12.5 FEET
DRAFT - 3.5 FEET
HEIGHT - 60 FT TO ROOF - 11.5 FEET

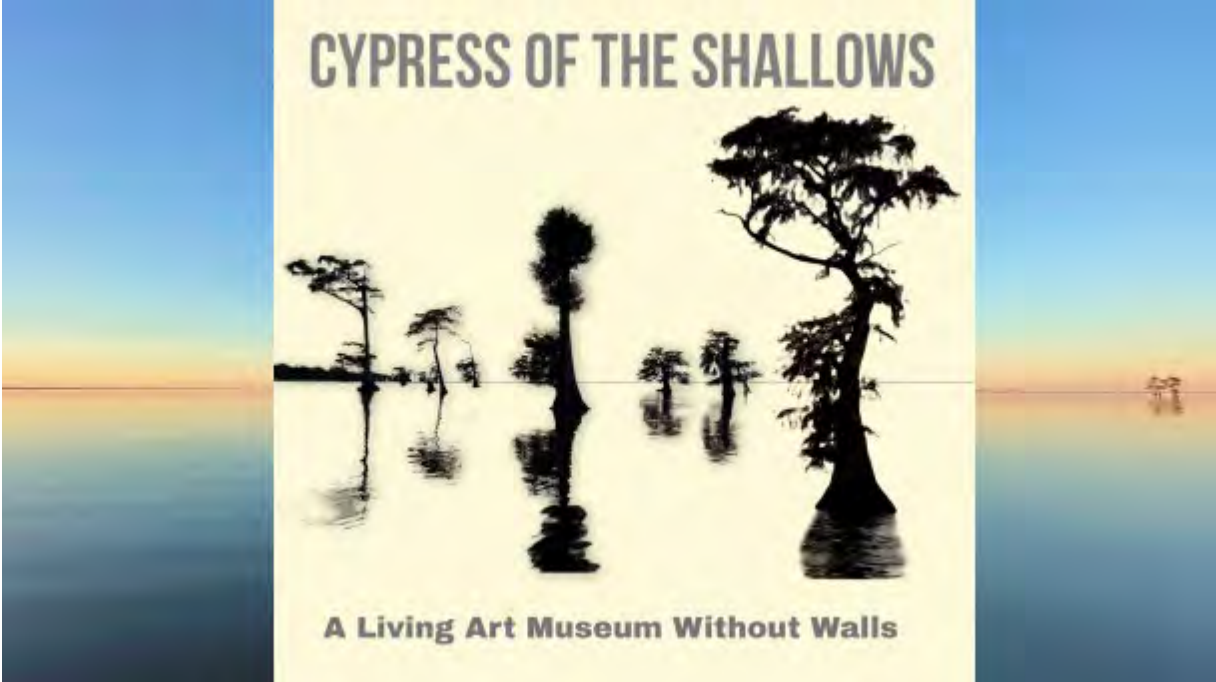




Welcome Center







Cypress of the Shallows



Cypress of the Shallows

1. Mouths of the Roanoke



Cypress of the Shallows

2. Swans Bay



Cypress of the Shallows

3. Mackeys



Cypress of the Shallows

4. Beech Bay



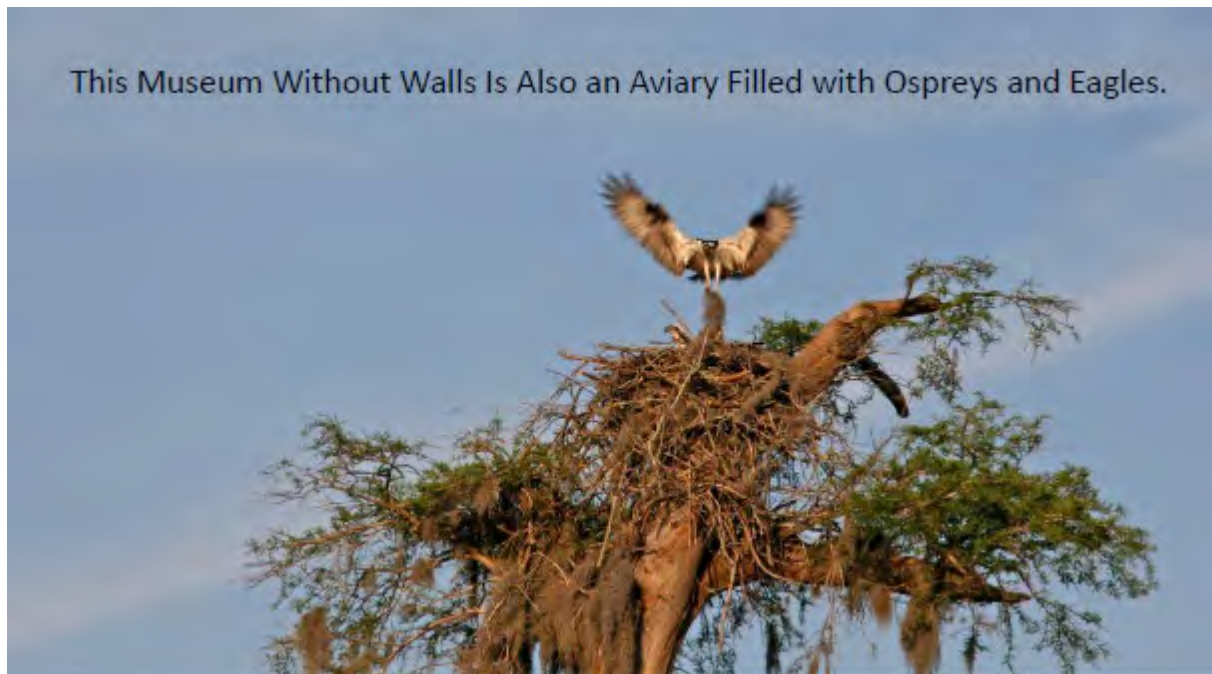








This Museum Without Walls Is Also an Aviary Filled with Ospreys and Eagles.







Not the Biggest. ...Just the Best!

2015 Best New NC Festival

2016 NC Event of the Year

2017 Best Small Festival in the Southeast

2018 NC Event of the Year

2020 NC Virtual Event of the Year





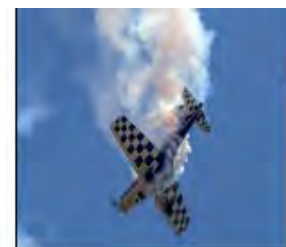
B'Air Show!

**Saturday
June 4, 2022**

- Skydiving Bears*
- Stunt Pilot*
- Biplane Rides*
- Helicopter Rides*
- Hot Air Balloon Rides*
- & More Fun & Surprises!*



The Bandits



Basic Specs	
Make:	Uit-Holland
Model:	DHC-1 Super Chipmunk
Type:	British and Canadian Air Force Trainer. Now highly modified Aerobac Performer
Year:	1957
Powerplant:	202 HP AEC-540 LSP (coming Thunderbolt)
Length:	25 ft 5 in
Wingspan:	31 ft
Height:	7 ft 6 in









So, is that all???

NC Paddle Festival



The End

...Or is the is just the beginning?



Mr. Harrison said that we may have rowing races here on our River. The drag boat races will not be back this year. They had some deaths in their group and others are getting older and not wanting to race anymore.

Mr. Harrison noted that the flying show will be over the River during the Bear Festival. The fireworks show will be more expensive this year—they used to be \$6,000 for a barge with the fireworks, but the price has gone up to \$36,000. He also stated that has hired someone to help him with a new website, etc.

Commissioner Keys thanked Mr. Harrison for promoting all of Washington County.

BOARDS & COMMITTEES: Ms. Bennett spoke to the Board regarding the following:

TRAVEL & TOURISM AUTHORITY

Mr. Tom Harrison, TTA Director is recommending that Mr. Marcus Williams replace Mr. Raj Patel on the TTA Board. Mr. Patel has sold his hotel and no longer interested in being on the TTA. Mr. Williams has purchased quite a few properties in the County.

Mr. Williams has agreed to serve if appointed.

Library Board

Librarian Brandy Goodwin is recommending that Ms. Keyoshia C. Liverman be appointed to the Library Board to fill a vacancy.

Ms. Liverman has agreed to serve if appointed.

DSS Board

Clerk to the DSS Board, Cathy Ange, said that her Board has recommended Commissioner Julius Walker, Jr. be reappointed to the DSS Board.

Commissioner Walker has agreed to serve if re-appointed.

Commissioner Phelps made a motion to approve the appointments/re-appointment as requested above. Commissioner Sexton seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

FINANCE OFFICER'S REPORT, BUDGET AMENDMENTS/BUDGET TRANSFERS: Ms. Missy Dixon, Finance Officer discussed the attached budget amendments /transfers to the Board for approval/disapproval and information.

Washington County
BUDGET TRANSFER

To: Board of Commissioners
 From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

BT #: 2022 - 071

Date: March 7, 2022

RE: Emergency Management/Planning & Inspections/Landfill

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

Account Code	Description	Old	+ or (-)	New
10-4330-310	Emergency Management-Travel	4,664.00	(500.00)	4,164.00
10-4330-260	Emergency Management-Departmental Supplies	7,718.00	500.00	8,218.00
Emergency Management				
10-4350-341	Planning & Inspections-Printing	500.00	(75.00)	425.00
10-4330-370	Emergency Management-Printing	300.00	75.00	375.00
Planning & Inspections/Emergency Mgmt				
33-7400-315	Landfill-Training	2,000.00	(1,437.00)	563.00
33-7400-260	Landfill-Departmental Supplies	500.00	1,437.00	1,937.00
Landfill				
		15,682.00	-	15,682.00

Justification:

To transfer monies within the Emergency Management budget from travel to departmental supplies to purchase supplies needed prior to fiscal year end. To transfer monies from Planning & Inspections printing line to Emergency Management printing line to purchase business cards for the EM Director. To transfer monies within the Landfill budget from training to departmental supplies to purchase much needed desk chairs and a table prior to fiscal year end.

Supplies

Budget Officer's Initials OSP

Approval Date: 3/7/22

Initials:	<u>MP</u>
Batch #:	<u>2022-071</u>
Date:	<u>3/7/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 072

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

Date: March 9, 2022

RE: Sheriff/SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-4310-611	Gun Permits Discretionary-County Portion	33,140.00	(1,250.00)	31,890.00
10-4310-417	Lease-Ankle Monitoring Devices	3,000.00	1,250.00	4,250.00
Sheriff				
10-5310-410	SS Admin-Lease Equipment	3,000.00	(500.00)	2,500.00
10-5310-101	SS Admin-401(K) Contributions	63,383.00	(500.00)	62,883.00
10-5310-370	SS Admin-Advertising	1,750.00	1,000.00	2,750.00
SS Admin				
		104,273.00	-	104,273.00

Justification:

To transfer monies within the Sheriff's Office Budget to the Lease-Ankle Monitoring Devices line. This request is being made due to unforeseen overages from a lost or damaged transmitter due to the actions of one individual on the monitoring device. To transfer monies within the SS Admin Budget to Advertising to provide outreach for Child Abuse Awareness Month. The agency will be purchasing items for distribution to educate the public on how to make a report and how to recognize signs of child abuse.

Budget Officer's Initials CBP

Approval Date: 3/9/22

Initials: MD
 Batch #: 2022-072
 Date: 3/9/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 073

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

Date: March 14, 2022

RE: Detention/Communications/Facilities

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

Account Code	Description	Old	+ or (-)	New
10-4320-181	Detention Center - Group Insurance	92,744.00	(16,000.00)	76,744.00
10-5911-180	Communications - Group Insurance	57,036.00	(15,000.00)	42,036.00
10-4265-215	Facilities - Maintenance & Repair - Buildings	135,028.00	31,000.00	166,028.00
Detention/Communications/Facilities		284,808.00	-	284,808.00

Justification:

To transfer monies from Detention and Communications Group Insurance lines to cover the costs to fully reconnect the generator to the Courthouse. At some point and time there has been repair work done to the generator and somehow some of the offices had been disconnected to the generator. According to our quote for work, the generator has enough power to hook the entire courthouse back up to it.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials CSP

Approval Date: 3/15/22

Initials:	<u>MD</u>
Batch #:	<u>2022-073</u>
Date:	<u>3/15/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: March 14, 2022
RE: TTA

BT #: 2022 - 074

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

Account Code	Description	Old	+ or (-)	New
63-4960-090	Waterways Commission - Banners/Signage	1,500.00	(431.00)	1,069.00
63-4960-401	TTA - Brochure Reprint	7,000.00	(7,000.00)	-
63-4960-345	Laser Light Show	-	3,631.00	3,631.00
63-4960-346	African American Experience of NE NC Dues	-	2,000.00	2,000.00
63-4960-347	Welcome Center Monthly Rent	-	1,800.00	1,800.00
TTA		8,500.00	-	8,500.00

Justification:

To transfer monies within the TTA Budget from Waterways Commission-Banners/Signage and Brochure Reprint to cover the costs of excess expenditures over revenues and donations for the Laser Light Show, dues to join the African American Experience of NE NC and Monthly Rent (April-June) for a new Welcome Center that Tom is currently working on that would be located in downtown Plymouth but would serve the County. This request is being made by the TTA Board and was approved at their March 8th Meeting.

Budget Officer's Initials CJP

RECEIVED

Approval Date: 3/17/22

Washington County Manager's Office

Initials: MP
 Batch #: 2022-074
 Date: 3/17/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 075

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

Date: March 15, 2022

RE: Governing Board

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

Account Code	Description	Old	+ or (-)	New
10-4110-310	Governing Board - Travel	15,000.00	(2,000.00)	13,000.00
10-4110-200	Governing Board - Departmental Supplies	2,000.00	2,000.00	4,000.00
Governing Board		17,000.00	-	17,000.00

Justification:

To transfer monies within the Governing Board Budget to the departmental supplies line to cover the purchase of a new laptop and required software for the Clerk to the Board.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials CAP

Approval Date: 3/15/22

Initials: MD
Batch #: 2022-075
Date: 3/15/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 15, 2022
RE: Facility Services

BT #: 2022 - 076

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

Account Code	Description	Old	+ or (-)	New
10-4265-215	Facilities - Maintenance & Repair Building	166,028.00	(3,000.00)	163,028.00
10-4265-440	Facilities - Contracted Services-Mowing	23,300.00	3,000.00	26,300.00
Facility Services		189,328.00	-	189,328.00

Justification:

To transfer monies within the Facility Services Budget to the contracted service-mowing line due to a requested increase from the contractor since gas prices have risen so dramatically in the last several weeks.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials CDP

Approval Date: 3/15/22

Initials: MP
Batch #: 2022-076
Date: 3/15/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 077

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

Date: March 17, 2022

RE: SRO-Union/SRO-High School/Communications/Recreation

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

Account Code	Description	Old	+ or (-)	New
10-4311-210	SRO-Wash Co Union-Uniforms	500.00	(200.00)	300.00
10-4311-260	SRO-Wash Co Union-Departmental Supplies	200.00	(200.00)	-
10-4311-310	SRO-Wash Co Union-Travel	500.00	(500.00)	-
10-4311-250	SRO-Wash Co Union-Maintenance & Repair-Vehicle	2,750.00	900.00	3,650.00
SRO-Wash Co Union				
10-4314-210	SRO-Plymouth High-Uniforms	500.00	(450.00)	50.00
10-4314-260	SRO-Plymouth High-Departmental Supplies	200.00	(200.00)	-
10-4314-310	SRO-Plymouth High-Travel	500.00	(500.00)	-
10-4314-250	SRO-Plymouth High-Maintenance & Repair-Vehicle	2,750.00	1,150.00	3,900.00
SRO-Plymouth High				
10-5911-414	Communications-Maintenance & Repair-Equipment	17,038.00	(700.00)	16,338.00
10-4330-320	Emergency Mgmt-Communications	3,550.00	700.00	4,250.00
Communications/Emergency Mgmt				
10-6120-350	Recreation-Maintenance & Repair-Buildings	13,500.00	(3,500.00)	10,000.00
10-6120-310	Recreation-Travel	5,500.00	1,000.00	6,500.00
10-6120-320	Recreation-Communications	2,400.00	1,500.00	3,900.00
10-6120-390	Recreation-Departmental Supplies-Awards	1,000.00	500.00	1,500.00
10-6120-491	Recreation-Dues & Subscriptions-Tournament Fees	1,000.00	500.00	1,500.00
Recreation				
		51,888.00	-	51,888.00

Justification:

To transfer monies within the Middle School and High School SRO Budgets to cover the increased cost of fuel through fiscal year end due to the rise in gas prices. To transfer monies from the Communications Budget to the Emergency Management Budget to cover the costs of additional repair work needed on the Roper Communications Tower. To transfer monies with the Recreation Budget to increase the travel, communications, awards and dues lines. The Recreation Director has called to obtain room pricing and reservations for the state games and has found out that hotel prices have increased higher than he budgeted for. All remaining lines appear to have been underbudgeted.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials

OSP

Approval Date:

3/18/22

Initials:

Batch #:

Date:

MD
 2022-077
 3/18/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 077

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

Date: March 17, 2022

RE: SRO-Union/SRO-High School/Communications/Recreation

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

Account Code	Description	Old	+ or (-)	New
10-4311-210	SRO-Wash Co Union-Uniforms	500.00	(200.00)	300.00
10-4311-260	SRO-Wash Co Union-Departmental Supplies	200.00	(200.00)	-
10-4311-310	SRO-Wash Co Union-Travel	500.00	(500.00)	-
10-4311-250	SRO-Wash Co Union-Maintenance & Repair-Vehicle	2,750.00	900.00	3,650.00
SRO-Wash Co Union				
10-4314-210	SRO-Plymouth High-Uniforms	500.00	(450.00)	50.00
10-4314-260	SRO-Plymouth High-Departmental Supplies	200.00	(200.00)	-
10-4314-310	SRO-Plymouth High-Travel	500.00	(500.00)	-
10-4314-250	SRO-Plymouth High-Maintenance & Repair-Vehicle	2,750.00	1,150.00	3,900.00
SRO-Plymouth High				
10-5911-414	Communications-Maintenance & Repair-Equipment	17,038.00	(700.00)	16,338.00
10-4330-320	Emergency Mgmt-Communications	3,550.00	700.00	4,250.00
Communications/Emergency Mgmt				
10-6120-350	Recreation-Maintenance & Repair-Buildings	13,500.00	(3,500.00)	10,000.00
10-6120-310	Recreation-Travel	5,500.00	1,000.00	6,500.00
10-6120-320	Recreation-Communications	2,400.00	1,500.00	3,900.00
10-6120-390	Recreation-Departmental Supplies-Awards	1,000.00	500.00	1,500.00
10-6120-491	Recreation-Dues & Subscriptions-Tournament Fees	1,000.00	500.00	1,500.00
Recreation				
		51,888.00	-	51,888.00

Justification:

To transfer monies within the Middle School and High School SRO Budgets to cover the increased cost of fuel through fiscal year end due to the rise in gas prices. To transfer monies from the Communications Budget to the Emergency Management Budget to cover the costs of additional repair work needed on the Roper Communications Tower. To transfer monies with the Recreation Budget to increase the travel, communications, awards and dues lines. The Recreation Director has called to obtain room pricing and reservations for the state games and has found out that hotel prices have increased higher than he budgeted for. All remaining lines appear to have been underbudgeted.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials CAP

Approval Date: 3/18/22

Initials: MD
 Batch #: 2022-077
 Date: 3/18/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 079

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

Date: March 23, 2022

RE: Water Operations/E911

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

Account Code	Description	Old	+ or (-)	New
35-7130-200	Water Operations-Supplies & Materials	30,000.00	(2,600.00)	27,400.00
35-7130-350	Water Operations-Maintenance Repair-Equipment	27,140.00	(2,600.00)	24,540.00
35-7130-250	Water Operations-Vehicle Supplies	10,300.00	5,200.00	15,500.00
Water Operations				
69-9100-550	911-Capital Outlay-Equipment	293,658.00	(3,000.00)	290,658.00
69-9100-200	911-Departmental Supplies	20,256.00	3,000.00	23,256.00
E911		381,354.00	-	381,354.00

Justification:

To transfer monies within the Water Operations Budget to Vehicle Supplies to cover for the increased cost of gas through fiscal year end due to the price increases over the past several months. To transfer monies within the 911 Budget to Departmental Supplies to cover the costs to purchase new chairs for the three 911 stations. The chairs are very old and in need of replacement - this was originally budgeted however there had to be a purchase for a license for the 911 server that they were unaware of and had not been budgeted for that took part of the monies originally budgeted.

Budget Officer's Initials CEP

Approval Date: 3/23/22

Initials: MP
 Batch #: 2022-079
 Date: 3/23/22

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 080

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

Date: March 24, 2022

RE: Water Operation

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

Account Code	Description	Old	+ or (-)	New
35-7130-710	95 Revenue Bond - Principal	35,499.00	(35,499.00)	-
35-7130-711	00 Revenue Bond - Principal	189,341.00	(189,341.00)	-
35-7130-721	00 Revenue Bond - Interest	109,975.00	(101,429.00)	8,546.00
35-9100-030	2021 Water Rev Refunding Bond-Principal	-	263,000.00	263,000.00
35-9200-030	2021 Water Rev Refunding Bond-Interest	-	63,269.00	63,269.00
Water Operations		334,815.00	-	334,815.00

Justification:

To transfer monies within the Water Operations Budget from the old Revenue Bonding Debt account numbers to the new Revenue Bonding Debt account numbers due to the refunding in 2021 to reduce the County's interest rate and save money. These funds were originally budgeted under the old financing schedule as it was unknown at the 2021-2022 budget preparation time that we would refinance.

Budget Officer's Initials CP

Approval Date: 3/24/22

Initials: MD
 Batch #: 2022-080
 Date: 3/29/22

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 081

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

Date: March 25, 2022

RE: Soil & Water

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

Account Code	Description	Old	+ or (-)	New
10-6060-315	Soil & Water - Training	1,800.00	(1,000.00)	800.00
10-6060-200	Soil & Water - Departmental Supplies	1,000.00	1,000.00	2,000.00
Soil & Water		2,800.00	-	2,800.00

Justification:

To transfer monies within the Soil & Water Budget to Departmental Supplies to purchase a new printer, filing organizers and supplies to get through for fiscal year end.

RECEIVED

Washington County Manager's Office

Budget Officer's Initials CDP

Approval Date: 3/19/22

Initials: fm
Batch #: 2022-081
Date: 3/29/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 082

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

Date: March 28, 2022

RE: Sheriff

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

Account Code	Description	Old	+ or (-)	New
10-43 10-010	Sheriff-Salaries & Wages-Regular	835,363.00	(27,000.00)	808,363.00
10-43 10-180	Sheriff-Professional Services	3,500.00	2,000.00	5,500.00
10-43 10-250	Sheriff-Supplies-Vehicles	54,000.00	17,000.00	71,000.00
10-43 10-540	Sheriff-Capital Outlay-Vehicles	184,960.00	8,000.00	192,960.00
Sheriff		1,077,823.00	-	1,077,823.00

Justification:

To transfer monies within the Sheriff's Office Budget to various lines to cover for an increase in fuel charges through fiscal year end, to cover for the psych evaluations that are mandated, and to cover the costs associated with tax, tags, and equipment for the 4 new sheriff's vehicles as prices have increased since the budget was approved.

Budget Officer's Initials CPD

Approval Date: 3/29/22

Initials: MD
Batch #: 2022-082
Date: 3/29/2022

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 083

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

Date: March 28, 2022

RE: Information Technology

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

Account Code	Description	Old	+ or (-)	New
10-3830-000	Sale of Fixed Assets	(500.00)	(30,000.00)	(30,500.00)
10-4210-550	Info Technology-Capital Outlay Equipment	36,037.00	30,000.00	66,037.00
Information Technology				
Balanced:		35,537.00	-	35,537.00

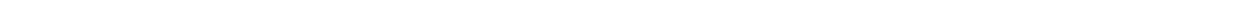
Justification:

To budget revenues received from the Sale of Fixed Assets in the IT Capital Outlay Equipment line to purchase a new countywide VOIP Telephone System. The current telephone system was installed in approximately 1982 and is very antiquated. According to CenturyLink if the system were to fail, they could only repair if parts could be found.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	



Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 084

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

Date: March 28, 2022

RE: Sheriff/Senior Center

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	(4,820.00)	(750.00)	(5,570.00)
10-4310-611	Gun Permits Discretionary-County Portion	31,890.00	750.00	32,640.00
10-3540-030	Gun Permits-State Portion	(5,790.00)	(910.00)	(6,700.00)
10-4310-612	Gun Permits-State Portion	7,060.00	910.00	7,970.00
10-3540-040	Finger Printing	(1,190.00)	(350.00)	(1,540.00)
10-4310-613	Finger Printing	3,225.00	350.00	3,575.00
Sheriff				
10-3509-020	Senior Center Donations	(309.00)	(1,510.00)	(1,819.00)
10-3150-650	Senior Center Donations	2,615.00	1,510.00	4,125.00
Senior Center				
Balanced:		32,681.00	-	32,681.00

Justification:

To budget for revenues received from gun permitting, finger printing and senior center donations

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Commissioner Sexton had a question on BT# 2022-072 regarding the destroyed ankle monitor. He said that a prisoner shouldn't be allowed to get away with this. There should be some sort of penalty. Mr. Potter said he and Ms. Dixon will be meeting with the Sheriff on Friday to discuss this with him.

Commissioner Sexton asked if the County is going to be ok with the rising fuel costs. Mr. Potter said yes, and noted that transfers are being made within Department budgets. No one has had to go looking for money from other departments. The Department Heads are doing the BAs/BTs ahead of time rather than waiting until they run out of money. Mr. Potter said he is concerned about rising fuel prices, but doesn't feel that the County will be overextended. Mr. Potter said that the Department Heads are trying to find ways to conserve fuel.

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

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

Commissioner Keyes thanked Ms. Collier for running the Citizen’s Academy. She said she has heard nothing but positive comments.

Commissioner Phelps noted there are three (3) new Sheriff’s Office cars sitting in the parking lot. Chair Johnson asked about deer guards for them—she didn’t see any on the new cars. Mr. Potter said he would ask the Sheriff about them when he meets with him on Friday. He also said he may look for grant funds for the brush (deer) guards.

Ms. Bennett mentioned that the Washington County Livestock Show will be on Wednesday, May 4, 2022 at the Agriculture Barn. The Commissioners should have received a “Save the Date” card.

LETTER OF SUPPORT TO MARTIN-TYRRELL-WASHINGTON (MTW) HEALTH DEPARTMENT FOR THEIR PROPOSAL FOR THE HEALTH BEGINNINGS GRANT: As a member of the MTW Board of Health, Commissioner Keyes asked the Commissioners for their support of the abovementioned grant. The letter is below.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:
TRACEY A. JOHNSON, CHAIR
JULIUS WALKER, JR., VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
WILLIAM 'BILL' R. SEXTON, JR.



POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 279
OFFICE (252) 793-5823
FAX (252) 793-1183

ADMINISTRATION STAFF:
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COUNTY MANAGER/COUNTY ATTORNEY
cpotter@washconc.org
CATHERINE 'MISSY' DIXON
FINANCE OFFICER
mdixon@washconc.org
JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

April 4, 2022

Ms. Renee Jackson
NC DHHS-Division of Public Health
WCHS-Women's Health Branch
1929 Mail Service Center
Raleigh, North Carolina 27699-1929

Re: Healthy Beginnings RFA# A390R

Dear Ms. Jackson:

Please accept this letter as a means of showing support for the Martin-Tyrrell-Washington (MTW) District Health Department's proposal for the Health Beginnings grant. As a Commissioner for Washington County, I strongly support these efforts to reduce the minority infant mortality rates in Washington County.

As a Commissioner, I also sit on the MTW Board of Health and am able to see, firsthand, the concern and dedication that the Health Department staff have for our community. The Health Director, Mr. Wes Gray, and all of his staff recognize the importance of taking preventive measures into the community to meet individuals where they are. That is why I believe that MTW District Health Department will be successful in reducing infant mortality rates.

I look forward to joining in these efforts by becoming a member of the Community Advisory Board and will also assist by sharing information about this program with other community organizations of which I am a part. It is my hope that this will also be a way to increase referrals to and support for this program.

Again, please accept this letter of support as my commitment to this program and these efforts. I do ask that, on behalf of the mothers and young children of Washington County, that you approve this proposal submitted by the MTW District Health Department.

Sincerely,

Ann C. Keyes
Washington County Commissioner

Commissioner Sexton made a motion to approve supporting the letter to MTW Health Department for their proposal for the Health Beginnings grant as presented above. Commissioner Phelps seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.

Mr. Potter said there is a lot going on across the County right now with construction projects. The budget is to be presented at the May 2, 2022 Commissioners' meeting. Mr. Potter said he is 2/3rds done with the budget meetings with the Department Heads. He will be attending a meeting with representatives of Washington County Schools (WCS) tomorrow to look at the three (3) construction "at risk" proposals. WCS is still waiting to hear from the grant regarding

the funding for this project. The grant money was cut down from \$435M to \$360M but over \$2B was applied for. WCS and the County will have to see what is received and may have to regroup. Also, there is multimillion dollar funding for a multipurpose use building in the forefront of the County also.

Mr. Potter said he is looking at advocating ARP funds for revenue replacement of funds that were lost during COVID-19. If the County goes this route, it will reduce uniform guidance and procurement issues.

Mr. Potter said there is a meeting on April 11, 2022 to listen to Roanoke Connect regarding serving counties for broadband. Martin & Wayne counties will also be in attendance. We are getting calls from state agencies where they have money that they can't spend and asking counties to help spend but the deadlines are short. We are trying to prioritize because we can only take on so much. A lot of facilities projects are going on also. The roof is done on BCCC WCC, and the HVAC is being worked on. Washington County's Facilities staff will do the painting. Also, re-roofing of the Dream Care Providers building is going on. Grinding needs to be done at the Landfill. We received three (3) bids and went with Shavender. We are also getting work done to the Landfill shack. We are waiting on info regarding paving and an awning at the MTW Health Department. Mr. Potter noted that trash rates are going to increase dramatically this year. He will be meeting with ARSWA tomorrow. The County will also be closing on Veteran's Field soon.

Chair Johnson said last Tuesday and Wednesday she and Ms. Keyes went to Raleigh to attend the 100 Counties Task Force meeting to discuss better ways to do EM for the State. It's a good task force to be on. Commissioner Keyes understands it and it's a great project for the NCACC. One of the County Managers from CA brought a representative to the meeting last time. He talked about losing 17,000 homes during a fire and had "Lessons Learned" from that. There was also a Healthy Counties Resilient Forum in Wake County on how to make citizens healthier.

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

Back in Open Session, at 8:15 PM with no further business to discuss, **Commissioner Sexton made a motion to adjourn the meeting. Commissioner Keyes seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Walker, yea and Commissioner Johnson, yea. Motion carried unanimously.**

Tracey A. Johnson
Chair

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