

**AGENDA**  
*All items are for discussion and possible action.*  
**Perquimans County Board of Commissioners**  
**Meeting Room at Perquimans County Library**  
**March 3, 2025**  
**6:55 p.m.**

- |  |            |  |   |   |  |
|--|------------|--|---|---|--|
|  | <b>I.</b>  | <b>Call to Order</b>   |   |   |  |
|  | <b>II.</b> | <b>Prayer &amp; Pledge</b>   |   |   |  |
| <b>ACTION TO<br/>BE TAKEN<br/>LATER</b>  | }          | <b>III. Public Hearing</b>   |   |   |  |
|  |            | <b>A. Intermediate School Financing</b> .....6:55 p.m.<br><i>➤ The purpose of this meeting is to consider County's financing for the balance needed to complete the Intermediate School project.</i>   |   |   |  |
|  | <b>IV.</b> | <b>Approval of Agenda</b>  |   |   |  |
| <b>ACTION<br/>REQUIRED</b>   | }          | <b>V. Consent Agenda</b>   |   |   |  |
|  |            | <i>(Consent Items as follows will be adopted with a single motion, second and vote, unless a request for removal of an item or items is made from a Commissioner or Commissioners.)</i>  |   |   |  |
|  |            | <b>A. Approval of Minutes February 3, 2025 Regular Meeting and February 17, 2025 Special Called Meeting &amp; Regular Work Session</b>   |   |   |  |
|  |            | <b>B. Tax Refund &amp; Tax Release Approvals</b>   |   |   |  |
|  |            | <b>C. Personnel Matters</b>  |   |   |  |
|  |            | 1. Appointment: Part-Time Bailiff<br>2. Reclassification: Social Worker II working against Social Worker III<br>3. Reclassification: Income Maintenance Caseworker II – Food & Nutrition Services<br>4. Resignation: Part-Time/Fill-In EMT<br>5. Resignation: Part-Time/Fill-In Telecommunicator I<br>6. Resignation: Part-Time/Fill-In Paramedic<br>7. Resignation: Income Maintenance II<br>8. Resignation: Administrative Officer I |   |   |  |
|  |            | <b>D. Step Increases/Merit Increases</b>   |   |   |  |
|  |            | 1. Planning (1)<br>2. Telecommunications (1)<br>3. Sheriff's Office (2)  |   |   |  |
|  |            | <b>E. Board Reappointments</b>   |   |   |  |
|  |            | 1. Agricultural Advisory Board (3)   |   |   |  |
|  |            | <b>F. Budget Amendments Nos. 22 - 28</b>   |   |   |  |
|  |            | <b>G. Miscellaneous Documents</b>  |   |   |  |
|  |            | 1. Letter of Support – NC SB 20 – Prohibiting Mass Balloon Releases<br>2. Resolution Awarding Lacy "Max" Robeson, III His Badge & Service Sidearm  |   |   |  |
|  |            | <b>NO<br/>ACTION<br/>REQUIRED</b>  | } | <b>VI. Recognition of Retiree and Introduction of New Employees</b> |  |
|  |            |  |   | <b>A. Recognition of Retirees</b>                                   |  |
| <b>B. Introduction of New Employees</b><br>1. Howard Williams, Recreation Director<br>2. Julie Solesbee, Assistant Emergency Services Director |            |  |   |   |  |
| <b>ACTION<br/>REQUIRED</b>   | }          | <b>VII. Scheduled Appointments</b>   |   |   |  |
|  |            | <b>A.</b>  |   | 7:00 p.m.   |  |
|  |            | <b>B.</b>  |   | 7:10 p.m.   |  |
| <b>NO<br/>ACTION<br/>REQUIRED</b>  | }          | <b>VIII. Commissioner's Concerns/Committee Reports</b>   |   |   |  |
|  |            | <b>A.</b>  |   | 7:20 p.m.   |  |
|  |            | <b>B.</b>  |   |   |  |

- IX. **Old Business**
  - NO ACTION REQUIRED
    - A. Updates from County Manager
    - B. Board Vacancies
      - 1. Community Advisory Committee (4)
      - 2. Senior Tarheel Legislature Delegate & Alternate
      - 3. Senior Tarheel Legislature Community Advisory Committee
- X. **New Business**
  - ACTION REQUIRED
    - A. County Financing for Intermediate School
    - B. 2025 Audit Contract & Engagement Letter
    - C. Sale of Surplus Equipment
    - D.
    - E.
    - F.
- XI. **Unscheduled Appointments/Public Comments**
  - NO ACTION REQUIRED
    - (If you wish to address the Board, please state your name for the record prior to speaking)*
    - A.
    - B.
    - C.
- XII. **Closed Session: Per NCGS #143-318-11(4) - The purpose of the Closed Session is to consult with attorney regarding economic development matter and to approve Closed Session Minutes.**
  - ACTION REQUIRED
    - (After the Closed Session, the Board is subject to return to Open Session and may take action as needed on any items discussed during the closed session.)*
- XIII. **Adjournment**

**FOR INFORMATION ONLY:**



**DEPARTMENT HEAD REPORT:**

- Plat Log
- Tax Department Report
- Building Inspector's Reports
- Code Enforcement Report

**COMMITTEE WRITTEN REPORTS:**



**NOTES FROM THE COUNTY MANAGER**

**March 3, 2025**

**6:55 p.m.**

**IV. Enclosure: Public Hearing**

**A. Intermediate School Financing** ..... 6:55 p.m.

➤ *The purpose of this meeting is to consider County's financing for the balance needed to complete the Intermediate School project.*

**V. Enclosures:** Items included on the Consent Agenda are enclosed. ***If you wish to discuss any of these items, please make that request during the meeting.***

**VI. Enclosure:** The following presentations and introduction of new employees will be done:

**A. Presentation:**

➤ **Recognition of Retirement:** A plaque was presented to Gwen Hudson and Lacy "Max" Robeson, III at their retirement parties. Their retirement was effective March 1, 2025.

**B. Introduction of New Employees:** The following employees will be introduced:

Department Head	Employee Name	Employee Job Title	Effective Date
Howard Williams, Recreation Director	Martin Hood	Athletic Program Supervisor	12/16/2024
Julie Solesbee, Assistant Emergency Services Director	Miranda Neiswander	Full-Time Paramedic I	02/01/2025
Julie Solesbee, Assistant Emergency Services Director	Brandon Thomgren	Full-Time Paramedic I	02/01/2025

**IX.A.** County Manager Heath will present several updates to the Board.

**IX.B.** We still have vacancies on the Community Advisory Committee (4 members) and a representative to the Senior Tarheel Legislature Community Advisory Committee (1). No new applications have been received.

**X.A. Enclosures.** A public hearing was held earlier in the meeting to receive public comments to consider County's financing for the balance needed to complete the Intermediate School project. The Board will need to take action on proceeding with this financing as presented.

**X.B. Enclosures.** Included in the Board Agenda Packet is a copy of the 2025 Audit Contract & Engagement Letter to have Thomason, Price, Scott, Adams & Co., P.A. to prepare the FY 2024-2025 Audit. County Manager Heath and Tracy Mathews, Finance Officer, recommends the approval of this contract. Board review and action are being requested.

**X.C.** The County has adopted a resolution proclaiming the several items of equipment from the Center of Active Living to proceed to sell them. The bid period for the following surplus item with GovDeals will close on March 3, 2025 at 11:00 a.m. The Board will need to consider the sale of the following item that has been listed with GovDeals:

BUYER	ITEM	DATE SURPLUSED	START BID	SOLD AMOUNT

**XII. Enclosure.** Pursuant to NC General Statute 143-318-11(4), the Board will go into closed session to consult with attorney regarding economic development matter, to discuss a personnel matter, and to approve Closed Session Minutes.

***(After the Closed Session, the Board is subject to return to Open Session and may take action as needed on any items discussed during the closed session.)***

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**CONSENT AGENDA NOTES**

*(Consent items as follows will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner)*

**A. Enclosures:** Approval of Minutes February 3, 2025 Regular Meeting and February 17, 2025 Special Called Meeting & Regular Work Session

**B. Enclosure:** Tax Refund / Release Approvals -- see attached listing

**C. Enclosures:** Personnel Matters

Employee Name	Employee Job Title	Action Required	Grade/ Step	New Salary	Effective Date
Rickey B. Davenport	Part-Time Bailiff	Appointment	n/g	\$17.78/hr.	03/01/2025
Nikia Davenport	Social Worker II working against Social Worker III	Reclassification	67/4	\$46,662	03/01/2025
Tracee Baxton	Income Maintenance Caseworker II -- Food & Nutrition Services	Reclassification	63/1	\$36,354	03/01/2025

Employee Name	Employee Job Title	Action Required	Grade/Step	New Salary	Effective Date
Andrew Jones	Part-Time/Fill-In EMT	Resignation			02/01/2025
Makayla Jones	Part-Time/Fill-In Telecommunicator I	Resignation			02/01/2025
Kayla Trader	Part-Time/Fill-In Paramedic	Resignation			02/24/2025
Sarah Ownley	Income Maintenance Caseworker II	Resignation			02/21/2025
Rebecca Corprey	Administrative Officer I	Resignation			03/31/2025

D. **Enclosures:** During the Budget process, the following step or merit increases were approved for the employees. The following individuals are being recommended by their supervisor for step or merit increases:

Department Name	Employee Name	Employee Job Title	Grade/Step	New Salary	Effective Date
Planning	Rhonda Repanshek	Planner	78/5	\$77,570	03/01/2025
Telecommunications	Alyssa Rateliff	Full-Time Telecommunicator I	64/2	\$18,72/hr. / (\$38,939)	03/01/2025
Sheriff's Office	DeAngelo Freemanweldy	Certified Deputy	68/3	\$47,569	03/01/2025
Sheriff's Office	Shelton White	Sheriff	79/17	\$108,630	02/01/2025

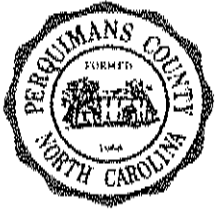
E. **Enclosure:** The following Board reappointments are presented for Board consideration and action:

Name	Board/Committee	Action Taken	Term	Effective Date
Roach, Thomas	Agricultural Advisory Board - Parksville	Reappointment	3 years	02/01/2025
Baker, Julian	Agricultural Advisory Board - Belvidere	Reappointment	3 years	02/01/2025
Madre, Donald	Agricultural Advisory Board - Bethel	Reappointment	3 years	02/01/2025

F. **Enclosure:** Budget Amendment Nos. 22-28 are enclosed for Board review and action.

G. **Enclosures:** The following miscellaneous document is being presented for Board consideration and action:

1. **Letter of Support – NC SB 20 – Releasing of Helium Balloons:** During the February 3, 2025 meeting, Debbie Swick, Founder of Ban Balloon Releases NC, presented information on the hazards of releasing helium balloons into the air and asked the Board to adopt an Ordinance to ban this practice in Perquimans County. Senator Hunig is presenting NC Senate Bill 20 to ban this activity through the State of North Carolina. She has asked the Board to forward a letter of support. The attached letter is presented for Board consideration and action.
2. **Resolution Awarding Lacy "Max" Robeson, III Badge & Service Sidarm:** Per the enclosed Memorandum from Sheriff Shelby White, the Board will need to review and consider awarding Inspector II, Lacy "Max" Robeson, III Badge & Service Sidarm since he is retiring on March 1 2025. Board action is being request.



**PERQUIMANS COUNTY  
BOARD OF COMMISSIONERS**

III. - Page 1

WALLACE E. NELSON  
CHAIRMAN

CHARLES WOODARD  
VICE CHAIRMAN

TIMOTHY J. CORPREW

JOSEPH W. HOFFLER

KATHRYN M. TREIBER

JAMES W. WARD

W. HACKNEY HIGH, JR.  
COUNTY ATTORNEY

MARY P. HUNNICUTT  
CLERK TO BOARD

W. FRANK HEATH, III  
COUNTY MANAGER

P.O. BOX 45  
HERTFORD, NORTH CAROLINA 27944  
TELEPHONE: 1-252-426-7550

**NOTICE OF PUBLIC HEARING**

Perquimans County Board of Commissioners will hold a public hearing on the County's financing for the balance needed to complete the Intermediate School project at 6:50 p.m. on Monday, March 3, 2025, in the Meeting Room of the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944. The Commissioners invite all interested persons to attend and to provide comments.

This 17<sup>th</sup> day of March, 2025.

*Frank Heath*

Frank Heath, County Manager  
of Perquimans County

Publish February 21, 2025

**Perquimans County's Vision:**

*To be a community of opportunity in which to live, learn, work, prosper and play.*

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE  
COUNTY OF PERQUIMANS, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF  
AN INSTALLMENT FINANCING CONTRACT, PROVIDING FOR CERTAIN OTHER  
RELATED MATTERS THERETO AND DECLARING THE INTENT OF THE COUNTY TO  
REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM PROCEEDS  
OF THE INSTALLMENT FINANCING CONTRACT

*WHEREAS*, the County of Perquimans, North Carolina (the "County") is a validly existing political subdivision of the State of North Carolina, existing under and by virtue of the Constitution, statutes and laws of the State of North Carolina (the "State");

*WHEREAS*, the County has the power, pursuant to the General Statutes of North Carolina to (1) enter into installment contracts in order to purchase, or finance or refinance the purchase of, real or personal property and to finance or refinance the construction or repair of fixtures or improvements on real property and (2) create a security interest in some or all of the property financed or refinanced to secure repayment of the purchase price;

*WHEREAS*, the Board of Commissioners of the County (the "Board of Commissioners") hereby determines that it is in the best interest of the County to enter into (1) an installment financing contract (the "Contract") with a financial institution to be determined (the "Bank") in order to pay the capital costs of constructing, equipping and furnishing a new Intermediate School in the County (the "Project") and (2) a deed of trust, security agreement and fixture filing (the "Deed of Trust") related to the County's fee simple interest in the real property where the Project will be located (the "Mortgaged Property") that will provide security for the County's obligations under the Contract;

*WHEREAS*, the County staff has retained First Tryon Advisors, as financial advisor, in connection with the proposed installment financing;

*WHEREAS*, the Board of Commissioners hereby determines that the Project is in best interest of the County and its citizens and to the general health and welfare of its citizens, including but not limited to its children; that the Project will provide an essential use and will permit the County to carry out public functions that it is authorized by law to perform; and that entering into the Contract and Deed of Trust is necessary and expedient for the County by virtue of the findings presented herein;

*WHEREAS*, the Board of Commissioners hereby determines that the estimated cost of financing the Project is an amount not to exceed \$11,000,000.00 and that such cost of the Project exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances and non-voted bonds that could be issued by the County in the current fiscal year pursuant to Article V, Section 4 of the Constitution of the State;

*WHEREAS*, although the cost of financing the Project pursuant to the Contract and the Deed of Trust is expected to exceed the cost of financing the Project pursuant to a bond financing for the same undertaking, the County hereby determines that the cost of financing the Project pursuant to the Contract and the Deed of Trust and the obligations of the County thereunder are preferable to a general obligation bond financing or revenue bond financing for several reasons, including but not limited to the following: (1) the cost of a special election necessary to approve a general obligation bond financing, as required by the laws of the State, would result in the expenditure of significant funds; (2) the time required for a general obligation bond election would cause an unnecessary delay which would thereby decrease the financial benefits financing the Project; and (3) insufficient revenues are produced by the Project so as to permit a revenue bond financing;

*WHEREAS*, the Board of Commissioners hereby determines that the estimated cost of financing the Project pursuant to the Contract and the Deed of Trust allows the County to finance the Project at a favorable interest rate currently available in the financial marketplace and on terms advantageous to the County and reasonably compares with an estimate of similar costs under a bond financing for the same undertaking as a result of the findings delineated in the above preambles;

*WHEREAS*, the County does not anticipate a future property tax increase to pay installment payments falling due under the Contract but an increase in taxes, if any, necessary to meet the sums to fall due under the Contract will not be excessive;

*WHEREAS*, no deficiency judgment may be rendered against the County in any action for its breach of the Contract, and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any money due under the Contract;

*WHEREAS*, the County is not in default under any of its debt service obligations;

*WHEREAS*, the County's budget process and Annual Budget Ordinance are in compliance with the Local Government Budget and Fiscal Control Act, and external auditors have determined that the County has conformed with generally accepted accounting principles as applied to governmental units in preparing its Annual Budget Ordinance;

*WHEREAS*, past audit reports of the County indicate that its debt management and contract obligation payment policies have been carried out in strict compliance with the law, and the County has not been censured by the North Carolina Local Government Commission (the "LGC"), external auditors or any other regulatory agencies in connection with such debt management and contract obligation payment policies;

*WHEREAS*, the County desires to proceed with the Project and will incur and pay certain expenditures in connection with the Project prior to the date of delivery and execution of the Contract (the "Original Expenditures"), such Original Expenditures to be paid for originally from a source other than the proceeds of the Contract, and the County intends, and reasonably expects, to be reimbursed for such Original Expenditures from a portion of the proceeds of the Contract;

*WHEREAS*, a public hearing on the Contract, after publication of a notice with respect to such public hearing, will be held and approval of the LGC with respect to entering the Contract must be received; and

*NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF PERQUIMANS, NORTH CAROLINA, AS FOLLOWS:*

Section 1. *Authorization to Negotiate the Contract and the Deed of Trust.* The County Manager and the Finance Director (the "Authorized Officers"), individually and collectively, with advice from the County Attorney, are hereby authorized and directed to solicit proposals from financial institutions to finance the Project and to proceed and negotiate on behalf of the County (1) the financing of the Project for a principal amount not to exceed \$1,000,000.00 under the Contract to be entered into with the Bank in accordance with the provisions of Section 160A-20 of the General Statutes of North Carolina, as amended, and (2) the provision of a security interest under the Deed of Trust in all or such portion of the County's fee simple interest in the Mortgaged Property, together with all improvements and fixtures located thereon, as may be required by the Bank providing the funds to the County under the Contract to secure the County's obligations thereunder.

Section 2. *Application to LGC.* The Finance Director, or his designee, is hereby directed to file with the LGC an application for its approval of the Contract and all relevant transactions contemplated thereby on a form prescribed by the LGC and to state in such application such facts and to attach thereto such exhibits regarding the County and its financial condition as may be required by the LGC.

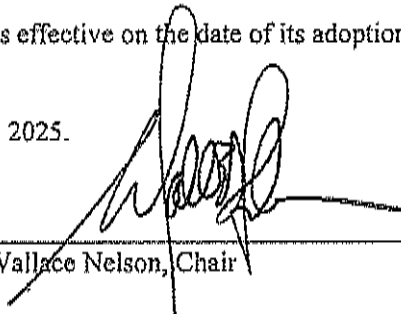
Section 3. *Approval of the Financing Team.* First Tryon Advisors has been retained to serve as financial advisor. The Authorized Officers, with advice from the County Attorney, are hereby authorized to retain the assistance of other professionals as they deem necessary and desirable to carry out the intention of this Resolution.

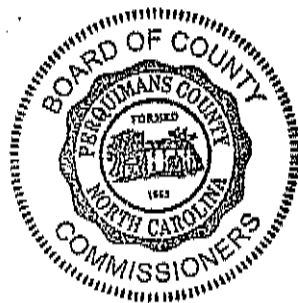
Section 4. *Official Declaration of Intent for Reimbursement.* The County presently intends, and reasonably expects, to reimburse itself for Original Expenditures not to exceed \$11,000,000.00 on or after the date occurring 60 days prior to the date of adoption of this Resolution from a portion of the proceeds of the Contract. The County adopts this Resolution as a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under Section 103 of the Internal Revenue Code of 1986, as amended, to evidence the County's intent to reimburse itself for the Original Expenditures from proceeds of the Contract. The Finance Director, or his designee, is hereby authorized, directed and designated to act on behalf of the County in determining and itemizing all of the Original Expenditures incurred and paid by the County in connection with the Project during the period commencing on the date occurring 60 days prior to the date of adoption of this Resolution and ending on the date of execution and delivery of the Contract.

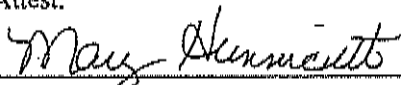
Section 5. *Ratification.* All actions of the County and its officials, whether previously or hereafter taken in effectuating the proposed financing as described herein, are hereby ratified, authorized and approved.

Section 6. *Effective Date.* This Resolution is effective on the date of its adoption.

Adopted this the 17<sup>th</sup> day of February, 2025.

  
\_\_\_\_\_  
Wallace Nelson, Chair



Attest:  
  
\_\_\_\_\_  
Mary Hunnicutt, Clerk to the Board

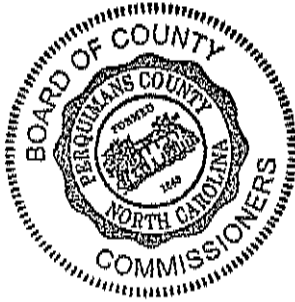


STATE OF NORTH CAROLINA            )  
  )  
COUNTY OF PERQUIMANS            )        SS:

I, MARY HUNNICUTT, Clerk to the Board of Commissioners of the County of Perquimans, North Carolina, *DO HEREBY CERTIFY* that the foregoing is a true and exact copy of a resolution entitled "RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF PERQUIMANS, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF AN INSTALLMENT FINANCING CONTRACT, PROVIDING FOR CERTAIN OTHER RELATED MATTERS THERETO AND DECLARING THE INTENT OF THE COUNTY TO REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM PROCEEDS OF THE INSTALLMENT FINANCING CONTRACT" adopted by the Board of Commissioners of the County of Perquimans, North Carolina, at a meeting held on the 17<sup>th</sup> day of February, 2025.

*WITNESS* my hand and the corporate seal of the County of Perquimans, North Carolina, this the 17<sup>th</sup> day of February, 2025.

[Seal]



Mary Hunnicutt  
Mary Hunnicutt  
Clerk to the Board of Commissioners  
County of Perquimans, North Carolina

ADJOURNMENT

Chairman Nelson asked if there were any further comments or business to discuss. There being none, the Regular Meeting was adjourned around 8:30 p.m. on motion made by Timothy J. Corprew, seconded by Charles Woodard and unanimously approved by the Board.

\_\_\_\_\_  
Wallace E. Nelson, Chairman

\_\_\_\_\_  
Clerk to the Board

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WORK SESSION

January 21, 2025

7:00 p.m.

The Perquimans County Board of Commissioners Work Session on January 21, 2025 was cancelled.

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REGULAR MEETING

February 3, 2025

6:50 p.m.

The Perquimans County Board of Commissioners met in a regular meeting on Monday, February 3, 2025, at 6:50 p.m. in the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT:	Wallace E. Nelson, Chairman	Timothy J. Corprew
	Joseph W. Hoffer	Kathryn M. Treiber
	James W. Ward	
MEMBERS ABSENT:	Charles Woodard, Vice Chairman	
OTHERS PRESENT:	Hackney High, County Attorney	Frank Heath, County Manager
	Mary P. Hunnicutt, Clerk to the Board	

Chairman Nelson called the meeting to order. Commissioner Treiber gave the invocation, and the Chairman led the Pledge of Allegiance. Chairman Nelson welcomed everyone to the meeting and stated that the first item of business was to hold a Public Hearing to consider Rezoning Request No. REZ-24-02, requested by Michael Avery on behalf of Perquimans 3, LLC to rezone 6.68 acres of tax parcel 4-0044-0041 from Rural Ag District RA to Residential AG District RA-32. Subject property is located on the west side of Woodville Road in the 900 block and extends 345 feet to the west.

PUBLIC HEARING – REZONING REQUEST NO. REZ-24-02, REQUESTED BY MICHAEL AVERY

Chairman Nelson opened the Public Hearing stating that the purpose of the public hearing was to consider and to receive public comments on the proposed Rezoning Request No. REZ-24-02, requested by Michael Avery on behalf of Perquimans 3, LLC to rezone 6.68 acres of tax parcel 4-0044-0041 from Rural Ag District RA to Residential AG District RA-32. Subject property is located on Woodville Road in the 900 block and extends 345 feet to the west. There were twenty (20) people present. Chairman Nelson recognized Rhonda Repanshek, County Planner, who provided the following overview of his request:

Thank you, Mr. Chair,

This case has been advertised, and notices were mailed and posted on site by NC General Statutes and our County Zoning Ordinance. Note that the Public Notice in your packet on page 1 of roman numeral section 4 is the Planning Board version. The County Commissioner legislative public hearing version was printed in the Perquimans Weekly Jan. 18<sup>th</sup> and Jan 25<sup>th</sup>.

Being a legislative public hearing, this is a forum for hearing public opinion. Citizens for and against the action may voice their support, concerns, and opinions on the matter. "Legislative hearings do not have the same level of procedural formality as a quasi-judicial evidentiary hearing." (Adm Lovelady at UNC SOG) The Board has much discretion in the decision-making process.

Why is rezoning needed? On Woodville Road, up to four splits from a single parcel may be reviewed by staff. More than four lots require the major subdivision review process, which means that eight lots subdivided at one time, which is what this request is ultimately for at a later date, requires a major subdivision review process and Major Subdivisions are not allowed in the current Rural Agriculture zone.

The approximately 150-acre subject parcel wraps around a 4.64-acre tract owned by US Cellular with an existing 180 foot tall guyed communications tower on it. Also, approximately forty acres, adjacent to the subject parcel's southwest, were rezoned in June of 2007 to Residential Ag RA-43.

Uses allowed in the proposed RA-32 district are identical to RA-43, except that the use would be on a slightly smaller lot size; RA-32 has a minimum lot size of 32,500 square feet, which is approximately 3/4 an acre. Even though this rezoning is proposing Single Family Dwellings soon, a rezoning must consider all uses that are allowed in the proposed new zoning district. If for some reason, the 8 residential lots don't come to fruition other example uses by-right are Duplexes, Adult Care Home, Athletic Fields, Bed & Breakfast Operations, Cemetery, and Swimming Pools. Examples of uses allowed with a Special Use Permit in RA-32 are Animal Shelter or Kennel, Arenas or Exhibition Halls, Car Wash, Church, Museum and Art Galleries, Nursing Home, and Vet Clinic. Other uses are found in Zoning Ordinance section 8 Table of Uses.

**Let's look at Site Considerations.**

The **AE flood zone**, which is a 1% chance of flooding each year, is around 200 feet northeast of the subject area.

Regarding **drinking water**, Perquimans County Water Department does not foresee any problem with providing potable water to eight lots in that location.

Regarding **soils**, Albemarle Regional Health Services indicates the soils in that area are marginal for septic systems and will need to be in the management entity program and be inspected annually.

Regarding stormwater drainage, the Woodville Road row-crop area has been noted as a problem draining across neighboring residential land to the northeast. Our local Soil and Water Technician investigated and commented that the subject parcel's crop area in question drains toward Woodville Road except for what would be the rear yard of potential lots that would be north of 960 Woodville Road. There is an elevation change in the middle of the field that causes water to drain northwest, then turn northeast to go across the neighbor's back yard. Let me get through the required parts in this report and I'll walk to the screen to point out the drainage problem areas.

The Board is required to compare any rezoning to the County Land Use Plan. According to the Projected Future Land Use Map in our CAMA Land Use Plan, the subject area is zoned for a classification comparable to our Rural Ag District. "The ... agricultural classification is intended to delineate lands where the predominant land use is scattered, low density ... residences dispersed among farmland and open spaces." "Allowable Density is not to exceed 1 dwelling unit per 5 acres." So, the proposed use of 8 lots in 6.68 acres is NOT consistent with our Land Use Plan.

However, page IX-30 of the Land Use Plan acknowledges that "the County's policies of preservation of farmland and rural areas is encouraged by cluster development. In the long term, as the County's population increases and the demand for housing rises, the character of some agricultural areas will likely change."

North Carolina General Statutes (NCGS) Chapter 160D-605(n) states that if a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment has the effect of also amending any future land-use map in the approved plan, and no additional request or application for a plan amendment is required.

Planning Board unanimously found the proposed Rezoning to be inconsistent with the county comprehensive Land Use Plan development pattern because the proposed area of the 'Projected Future Land Use map, shows the subject area labeled as an Agricultural use and appropriate uses are lower density than the proposed use, but they found the rezoning to be reasonable because the eight planned lots will be standard residential lots comparable to other houses in the subject area, and the proposed lot frontages would have the same physical infrastructure consisting of a paved public road and existing county water.

Planning Board also unanimously recommends approval of Rezoning Request REZ-24-02, for tax parcel 4-0044-0041 to be rezoned from Rural Agriculture District RA to Residential and Agricultural District RA-3Z, conditioned on an assessment of the property by the Soil and Water Conservation District to determine solutions to any drainage issues present.

That's the end of the report, now I'll show you the drainage issue area and the applicant, Mr. Avery, is in the audience. He can elaborate on the drainage and on NCDOT's comments.

After her comments, Mr. Avery made a few comments and concluded by asking if the Board had any comments or questions. Several questions and comments were made by the commissioners, which Mr. Avery answered. Chairman Nelson thanked him for his comments. County Manager Heath asked if anyone had signed up for public comments. There being none, Chairman Nelson closed the public hearing at 7:25 p.m.

**CONSENT AGENDA**

Chairman Nelson asked if there were any items that the Board wished to remove from the Consent Agenda to discuss. County Manager Heath said that Rhonda Repanshek, County Planner, wanted to make a comment about the last item on the Consent Agenda – CUP-19-03, Perquimans Solar, LLC Farm Permit Expiration. There being no problem for her to make a comment on this item. Ms. Repanshek made the following comment about the CUP-19-03 (see Consent Agenda Item No. 6a below):

In September 2019, Perquimans Solar, LLC, was approved to be constructed on Pender Road, close to the intersection with Harvey Point Road. It's the 9<sup>th</sup> and final solar farm to be permitted in the county. It is the only one to be permitted under our current solar regulations and the only one to NOT be constructed.

As a site-specific vesting plan, it's vested rights expired at the end of December. I called and asked what progress was on the construction. They said they are letting the permit expire due to several 'external factors' and understood that if anyone wants to put a solar farm there in the future, they will have to re-apply and start the process from the very beginning.

After her comments, Chairman Nelson asked for a motion to approve the Consent Agenda adding Ms. Repanshek comments to the item. There being no further comments, Timothy J. Corprew made a motion to approve the Consent Agenda, with additional comments added. The motion was seconded by James W. Ward and unanimously approved by the Board.

- 1. **Approval of Minutes:** The Minutes from January 6, 2025 Regular Meeting & January 21, 2025 Regular Work Session were approved.

- 2. **Tax Refund / Release Approvals:**

Tax Releases (Perquimans County):

Vanhorn, Ritz Leroy	-----	\$609.90
Incorrect assessment during reval. Did not reach out in a timely fashion. Account No. 259662.		
Williams, Ashley	-----	\$1,506.87
Land-use correction. Account No. 117442.		
Suits, Timothy & Charlene	-----	\$593.60
Assessment correction. Did not reach out in timely fashion. Account No. 491124.		
Lawrence Gladly & Betty	-----	\$166.40
Assessment correction. Account No. 222900.		

Tax Refunds (Perquimans County):

Moorman, Ronald	-----	\$196.23
Vehicle was charged Hertford taxes in error. Account No. S1323366.		
Roberts, Deborah	-----	\$149.62
Vehicle sold – 11-month refund. Account No. 43550066.		

- 3. **Personnel Matters:** The following personnel matters were approved by the Board:

Employee Name	Employee Job Title	Action Required	Grade/Step	New Salary	Effective Date
Sharnae Christian	Social Worker IA&T	Appointment	70/1	\$49,475	02/01/2025
Cherry Robbins	Deputy Director of Board of Elections	Appointment	38/4	\$31,397	02/01/2025
Hunter Russell	Part-Time/Fill-In EMT	Appointment	64/1	\$18.26/hr.	02/01/2025
Joyan Ward	IMC Investigator II	Reclassification	65/7	\$45,958	02/01/2025
Marica Harris	IMC III	Reclassification	65/1	\$39,699	02/01/2025
MacKonzie Rhodes	Part-Time/Fill-In Telecommunicator I	Reclassification	64/1	\$18.26/hr.	02/01/2025
Shawn Mims	Full-Time AEMT I	Reclassification	66/2	\$20.44/hr. / \$42,525	02/01/2025
Miranda Neiswander	Full-Time Paramedic I	Reclassification	68/6	\$24.61/hrs. / \$51,197	03/01/2025
Brandon Thompson	Full-Time Paramedic I	Reclassification	68/6	\$24.61/hrs. / \$51,197	03/01/2025
Stacy Simpson	IMC I working against IMC II	Leave Without Pay	3 days		01/13/2025

4. Step/Merit Increases:

Department Name	Employee Name	Classification	Grade/ Step	New Salary	Effective Date
Social Services	Aliecia 'Kim' White	IMC III Lead Worker - Adult Medicaid	65/4	\$42,729	02/01/2025
EMS	Mark Symons	Part-Time/Fill-In EMT	64/6	\$20,64/hr.	02/01/2025
EMS	Jared Turner	Full-Time AMET II	67/5	\$22.98/hr. / \$47,797	10/01/2024

5. Board Appointments: The following board appointment was approved by the Board:

Name	Board/Committee	Action Taken	Term	Effective Date
Bailey, Junita	Senior Citizens Advisory Board	Reappointment	2 years	02/01/2025
Hoffer, Joseph	Senior Citizens Advisory Board	Reappointment	2 years	02/01/2025
Heath, Frank W.	Senior Citizens Advisory Board	Reappointment	2 years	02/01/2025
Burket, Stephen	Senior Citizens Advisory Board	Reappointment	2 years	02/01/2025
Bailey, Virginia	Senior Citizens Advisory Board	Reappointment	2 years	02/01/2025

6. Budget Amendment Nos. 17-19: The following budget amendments were approved by the Board:

BUDGET AMENDMENT NO. 17  
SCHOOL CONSTRUCTION FUNDS

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
68-348-001	State School Funds - Lottery	670,520	
65-500-711	NB Lottery Intermediate School	670,520	

EXPLANATION: To amend the FY 24/25 Budget to include lottery fund drawn down for Intermediate School Project.

BUDGET AMENDMENT NO. 18  
GENERAL FUND

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-012	State Grants - Emergency Management	14,750	
10-530-345	EM - HSGP Grant	14,750	

EXPLANATION: To amend the FY 24/25 Budget to include a Homeland Security Grant as awarded by the State - MOA#2441066.

BUDGET AMENDMENT NO. 19  
GENERAL FUND

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-565-004	GA Grant - NC Amateur Sports	10,000	
10-683-339	GA Grant - NC Amateur Sports	10,000	

EXPLANATION: To amend the FY 24/25 Budget to include a General Assembly Grant as awarded to the Recreation Department for their Amateur Sports Program.

7. Miscellaneous Documents: The following miscellaneous documents were approved by the Board:

- a. 2024 NON- League MOP and Checklist for OPEB Report (GASB 75): The Board approved the 2020 Memorandum of Participation (MOP) for Interim (Roll-Forward) GASB 75 Report of the Other Postemployment Benefits (OPEB) with Cavanaugh Macdonald Consulting to complete the GASB 75 Report for FYE 2024. County staff recommended the approval.
- b. Request PO-28 Proposal - New Dollar Lease - SEQ File: 72-501 DAC PPO Office Division I District 1 Perquimans: The new Lease Agreement with NC Department of Adult Correction (DAC, District 1 (C)) in Perquimans County was approved by the Board. This is for the space for the Probation & Parole Offices in the Courthouse Annex building.
- c. Resolutions to Sell Surplus Equipment on GovDeals: The following Resolutions to declare several vehicles and equipment as surplus and authorize County Manager to sell vehicles and equipment on GovDeals were approved by the Board:

> Resolution to sell five vehicles for Sheriff's Office;

RESOLUTION AUTHORIZING SALE  
OF CERTAIN SURPLUS COUNTY PROPERTY

WHEREAS, the Perquimans County Board of Commissioners desires to dispose of certain surplus property of the County;  
NOW, THEREFORE, BE IT RESOLVED by the Perquimans County Board of Commissioners that:

1. The following described vehicles are hereby declared to be surplus to the needs of the County:

Model Year	Make	Model	VIN	Department
2012	Dodge	Charger	2C3CDXAT4CH201532	Sheriff's Office
2014	Dodge	Charger	2C3CDXAT5GH228685	Sheriff's Office
2014	Ford	F150 Truck	1FTMF1CM6EKE77774	Sheriff's Office
2017	Dodge	Charger	2C3CDXAT9HH660438	Sheriff's Office
2018	Dodge	Durango	1C4RDJF8JC282832	Sheriff's Office

2. The County Manager is hereby authorized and directed to proceed on behalf of the Perquimans County Board of Commissioners to sell these vehicles on GovDeals.
3. The County reserves the right to reject any or all bids and decide not to sell the vehicles at any time during this process.
4. The County Manager, in accordance with State law, shall cause a summary of this resolution to be posted on bulletin board at Courthouse and place it on the County's website and Facebook page. After not less than ten (10) days from the date of publication, the County Manager is authorized to sell the above-described property to the highest bidder.

Adopted this the 3<sup>rd</sup> day of February, 2025.

Wallace E. Nelson, Chairman  
Perquimans County Board of Commissioners

ATTEST:

Mary P. Hunnicutt, Clerk to the Board

SEAL

> Resolution to sell exercise equipment and wheelchair for Center for Active Living;

RESOLUTION AUTHORIZING SALE  
OF CERTAIN SURPLUS COUNTY PROPERTY

WHEREAS, the Perquimans County Board of Commissioners desires to dispose of certain surplus property of the County;  
NOW, THEREFORE, BE IT RESOLVED by the Perquimans County Board of Commissioners that:

1. The following described wheelchair and exercise equipment is hereby declared to be surplus to the needs of the County:

Item	Department
Shoulder Press Lat Pull Machine	Center for Active Living
Leg Extension / Leg Curl Machine	Center for Active Living
Dip Shrug	Center for Active Living
Squat Machine	Center for Active Living
Lateral Lift	Center for Active Living
Sonic Electric Wheelchair	Center for Active Living

- 2 The County Manager is hereby authorized and directed to proceed on behalf of the Perquimans County Board of Commissioners to sell these items on GovDeals.
  3. The County reserves the right to reject any or all bids and decide not to sell the items at any time during this process.
  - 4 The County Manager, in accordance with State law, shall cause a summary of this resolution to be posted on bulletin board at Courthouse and place it on the County's website and Facebook page. After not less than ten (10) days from the date of publication, the County Manager is authorized to sell the above-described property to the highest bidder.
- Adopted this the 3<sup>rd</sup> day of February, 2025.

Wallace E. Nelson, Chairman  
Perquimans County Board of Commissioners

ATTEST:

Mary P. Humicut, Clerk to the Board

SEAL

- d. Trillium ABC Funds Report for FY 2023-2024 (For Information Only): Per GS 18B-805(h), since Trillium Health Resources received Alcoholism (ABC) Funds from Perquimans County, they are required to provide an annual report to the Board describing how the funds were spent. The Board was provided copy of that report in their Packet for information only.
- e. CLIP-19-03, Perquimans Solar, LLC Farm Permit Expiration (For Information Only): Perquimans Solar, LLC owned by PineGate Renewables was approved on September 3, 2019. Their Special Use Permit 19-03 has expired, and the company does not wish to pursue any further permitting. This is for information only. (see additional comments from Rhonda Repanshek, County Planner, at beginning of Consent Agenda).

**RECOGNITION OF EMPLOYEES & INTRODUCTION OF NEW EMPLOYEES**

- A. Recognition of Employees' Years of Service with the County: Beginning June 1, 2022, the Board will recognize the employees who have been working with the County for 5, 10, 15, 20, etc. years. This month, the Board recognized the following employee:

Employee Name	Department	Employee Job Title	No. of Years	Effective Date
Rhonda Repanshek	Planning	County Planner	20 years	02/01/2025

Mr. Heath presented Rhonda Repanshek with a certificate and gift card. He also gave an overview of her employment with the County from GIS Mapper to County Planner. Mr. Repanshek made a few comments, and the Board congratulated her and thanked her for her service.

- B. Introduction of New Employees: The following new employees were introduced tonight to the Board:

Department Head	Employee Name	Employee Job Title	Effective Date
Angela Jordan, Social Services Director	Nikia Davenport	IMC I working against IMC II	01/01/2025
Angela Jordan, Social Services Director	Samantha Sneyev	IMC I working against IMC II	01/01/2025
Angela Jordan, Social Services Director	Antonia Williams	IMC I working against IMC II	01/01/2025
Angela Jordan, Social Services Director	April Bond	IMC II	01/01/2025
Angela Jordan, Social Services Director	Jalena Glesper	IMC II	01/01/2025
Howard Williams, Recreation Director	Martin Hood	Athletic Program Supervisor	12/16/2024
Thomas Reid, Chief Deputy	Cole Langley	Certified Deputy	01/01/2025

Howard Williams was unable to attend the meeting tonight to introduce Martin Hood. He will introduce him next month. After the supervisors and employees made their comments, the Board welcomed them to Perquimans County.

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

Greg Adams, Auditor of Thompson, Price, Scott & Adams, presented the FY 2023-2024 Audit via Zoom. Mr. Adams had provided the Board with a PowerPoint presentation which gave an overview of the audit. Mr. Adams concluded by saying that he appreciated the County staff for their hard work and that the audit was good. County Manager Heath made a few comments on how well the audit showed that the County was in good financial shape. He also responded to the findings that the auditor mentioned in this report. The County will address these and provide a written response to them. Chairman Nelson asked if the Board had any questions or comments. Commissioner Corprew asked about our collection percentages. Mr. Heath answered his question. There being no further comments, Chairman Nelson asked for a motion to approve the FY 2023-2024 Audit as presented. On motion made by Joseph W. Hoffer, seconded by Kathryn M. Treiber, the FY 2023-2024 Audit was unanimously approved by the Board pending Local Government Commission approval. County Manager Heath and the Commissioners thanked Tracy Mathews, Finance Officer, for her great work in the preparation of the audit.

**BOBBIE LOWE, TRILLIUM, & ASHLEYSTOOP ARHS**

Bobbie Lowe, Trillium, and Ashley Stoop, Albemarle Regional Health Services (ARHS), presented what Trillium does and how they interface and coordinate with ARHS. After their presentation, County Manager Heath asked a few questions. There being no further comments or questions, Chairman Nelson moved to the next scheduled appointment.

**BETSY RHODES, THE VETERANS FARM**

Betsy Rhodes introduced herself along with two others that were with her to present the vision of The Veterans Farm and requested use of some of the County's farmland for this project. Ms. Rhodes introduced Mr. Robert Elliott, Executive Director & Founder of Veterans Farms of North Carolina. After providing some background information about the organization, he said that tonight he was wanting to use some of the County's farmland to expand this project. He also mentioned the Boots on the Grange event on Saturday, February 22, 2025, from 8:00 am to 8:00 p.m. at the Perquimans County Recreation Center. It will be a day of fun meaningful activities to celebrate our military and farm heritage. County Manager Heath explained that he was suggesting that the County provide the farmland in Winfall next to

the Winfall Fire Department. The County will continue to own the property. Currently, the County rents that property. The Veterans Farm will farm the property. Tonight, they are asking the Board to authorize County Manager Heath to work with The Veterans Farm organization to prepare a site plan and to allow them to use this parcel for their program. It was the consensus of the Board to authorize County Manager Heath and The Veterans to work together to get this project started on the property next to the Winfall Fire Department on Wiggins Road.

COMMISSIONER'S CONCERNS/COMMITTEE REPORTS

There no commissioner's concerns/committee reports given.

UPDATES FROM COUNTY MANAGER

County Manager Heath presented the following updates:

- > Special Called Meeting: We have a Special Called Meeting scheduled for February 17, 2025. The purpose of this meeting is to discuss the financing for the intermediate school project.
- > FY 2025-2026 Budget Project: County Manager Heath explained that the FY 2025-2026 Budget Process has begun. The Department Heads will receive their budget packets by the end of February. To prepare for the Budget, the Board will hold a Board Retreat the end of March. The exact date has not been scheduled but if any Commissioner has any conflicts for the mid to end of March, please let him know so that he can mark those dates off the schedule.

BOARD VACANCIES

Chairman Nelson explained that there have been no applications received. He again asked the Board and the public if they knew anyone that might be interested in serving on one of these committees, to let Mary Hunnicutt, Clerk to the Board, know so that she can forward them an application to complete and return. These vacancies are for the Community Advisory Committee and the Senior Tar Heel Legislature Delegate and Alternate.

PLANNING ITEM

We held a Public Hearing earlier in the meeting to receive public comments on Rezoning Request No. REZ-24-02, requested by Michael Avery on behalf of Perquimans 3, LLC to rezone 6.68 acres of tax parcel 4-0044-0041 from Rural Ag District RA to Residential AG District RA-32. Subject property is located on the west side of Woodville Road in the 900 block and extends 345 feet to the west. Chairman Nelson asked if there were any questions or comments from the Board. Commissioner Corprew stated that he does not have a problem with this request but feels that they will be having a problem with a ditch being in the middle of one of the lots. County Manager Heath and Ms. Repanshek said that this could be addressed when they bring their site plan in for approval. Kathryn M. Treiber made a motion to find proposed Rezoning NO. REZ-24-02 to be inconsistent with the county comprehensive Land Use Plan development pattern because the proposed area of map Exhibit IX-B 'Projected Future Land Use Unincorporated Portions of Perquimans County', shows the subject area labeled as Residential Agricultural and appropriate uses are lower density than the proposed use but the rezoning is reasonable because the eight planned lots will be standard residential lots comparable to the other lots within a quarter mile of the subject area, and the proposed lot frontage will have the same physical infrastructure of existing county water and a paved public road. The motion was seconded by James W. Ward and unanimously approved by the Board. Kathryn M. Treiber made a motion to approve Rezoning Request REZ-24-02, for 6.68 acres of tax parcel number 4-0044-0041 to be rezoned from Rural Agriculture District RA to Residential and Agricultural District RA-32 contingent upon drainage site approval from Jacob Peele, Soil & Water Conservation, District Technician. The motion was seconded by James W. Ward and unanimously approved by the Board.

PUBLIC COMMENTS

The following public comment was made:

- > Debbie Swick, Hum Ballonn Release NC, Founder: Ms. Swick has been communicating with the Board regarding the adoption of an ordinance banning the intentional release of helium balloons with a fine of \$250 per balloon. She further explained how these balloons harm wildlife, domestic animals, humans, and the entire planet. The Chairman thanked her for coming to bring this to the Board's attention.

CLOSED SESSION: TO DISCUSS AN ECONOMIC DEVELOPMENT MATTER, A PERSONNEL MATTER, AND CLOSED SESSION MINUTES

Chairman Nelson stated that, pursuant to NC General Statute 143-318.11(4)(6), the Board went into Closed Session to discuss an economic development matter, personnel matter, and to approve closed session minutes. On motion made by James W. Ward, seconded by Joseph W. Hoffer, to go into Closed Session. The motion was unanimously voted to go into Closed Session.

The Closed Session was adjourned, and the Regular Called Meeting reconvened on motion made by Timothy J. Corprew, seconded by James W. Ward, and unanimously approved by the Board.

No action was required from the Closed Session.

ADJOURNMENT

Chairman Nelson asked if there were any further comments or business to discuss. There being none, the Regular Meeting was adjourned around 10:25 p.m. on motion made by James W. Ward, seconded by Kathryn M. Treiber and unanimously approved by the Board.

Wallace E. Nelson, Chairman

Clerk to the Board

\*\*\*\*\*  
SPECIAL CALLED MEETING  
February 17, 2025  
7:00 p.m.

The Perquimans County Board of Commissioners met in a SPECIAL CALLED MEETING on Monday, February 17, 2025, at 7:00 p.m. in the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT: Wallace E. Nelson, Chairman Charles Woodard, Vice Chairman  
 Timothy J. Corprew Joseph W. Hoffer  
 Kathryn M. Treiber James W. Ward

MEMBERS ABSENT: None

OTHERS PRESENT: Frank Heath, County Manager Mary Hunnicutt, Clerk to the Board  
 Hackney High, County Attorney

Chairman Nelson called the meeting to order. Commissioner Hoffer gave the invocation, and the Chairman led the Pledge of Allegiance. Chairman Nelson explained that the purpose of this Special Called Meeting was to discuss the Intermediate School financing.

#### AGENDA

Chairman Nelson stated that a copy of the Agenda was at their seats tonight. James W. Ward made a motion to approve the Agenda. The motion was seconded by Kathryn M. Treiber and unanimously approved by the Board.

#### INTERMEDIATE SCHOOL FINANCING

Chairman Nelson restated the purpose of the meeting and recognized Frank Heath, County Manager, who discussed the proposed financing of the Intermediate School. Mr. Heath explained that the school's grant was \$49 million, the county's grant was \$5 million, which leaves a deficit of \$11 million that the County will have to borrow. He presented a resolution that the Board would need to approve before starting the process to obtain the financing for the \$11 million. He said that it would be a 20-year term loan at the lowest possible interest rate. The loan will have to be approved by the Local Government Commission (LGC). Once we receive that approval, we will schedule a Public Hearing at our March 3, 2025 meeting. The loan will close by mid-April. He discussed the County's current debt service which will be paid off during the life of this loan. Chairman Nelson asked if there were any questions or comments from the Board. There being none, the Board approved the following Resolution to proceed with the financing of the \$11 million for the Intermediate School Project. On motion made by Charles Woodard, seconded by Timothy J. Corprew, the Board unanimously approved the following Resolution to proceed with the financing of the \$11 million for the Intermediate School Project:

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE  
 COUNTY OF PERQUIMANS, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF AN INSTALLMENT  
 FINANCING CONTRACT, PROVIDING FOR CERTAIN OTHER RELATED MATTERS THERE TO AND  
 DECLARING THE INTENT OF THE COUNTY TO REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM  
 PROCEEDS  
 OF THE INSTALLMENT FINANCING CONTRACT

*WHEREAS*, the County of Perquimans, North Carolina (the "County") is a validly existing political subdivision of the State of North Carolina, existing under and by virtue of the Constitution, statutes and laws of the State of North Carolina (the "State");

*WHEREAS*, the County has the power, pursuant to the General Statutes of North Carolina to (1) enter into installment contracts in order to purchase, or finance or refinance the purchase of, real or personal property and to finance or refinance the construction or repair of fixtures or improvements on real property and (2) create a security interest in some or all of the property financed or refinanced to secure repayment of the purchase price;

*WHEREAS*, the Board of Commissioners of the County (the "Board of Commissioners") hereby determines that it is in the best interest of the County to enter into (1) an installment financing contract (the "Contract") with a financial institution to be determined (the "Bank") in order to pay the capital costs of constructing, equipping and furnishing a new Intermediate School in the County (the "Project") and (2) a deed of trust, security agreement and fixture filing (the "Deed of Trust") related to the County's fee simple interest in the real property where the Project will be located (the "Mortgaged Property") that will provide security for the County's obligations under the Contract;

*WHEREAS*, the County staff has retained First Tryon Advisors, as financial advisor, in connection with the proposed installment financing;

*WHEREAS*, the Board of Commissioners hereby determines that the Project is in best interest of the County and its citizens and to the general health and welfare of its citizens, including but not limited to its children; that the Project will provide an essential use and will permit the County to carry out public functions that it is authorized by law to perform; and that entering into the Contract and Deed of Trust is necessary and expedient for the County by virtue of the findings presented herein;

*WHEREAS*, the Board of Commissioners hereby determines that the estimated cost of financing the Project is an amount not to exceed \$11,000,000.00 and that such cost of the Project exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances and non-voted bonds that could be issued by the County in the current fiscal year pursuant to Article V, Section 4 of the Constitution of the State;

*WHEREAS*, although the cost of financing the Project pursuant to the Contract and the Deed of Trust is expected to exceed the cost of financing the Project pursuant to a bond financing for the same undertaking, the County hereby determines that the cost of financing the Project pursuant to the Contract and the Deed of Trust and the obligations of the County thereunder are preferable to a general obligation bond financing or revenue bond financing for several reasons, including but not limited to the following: (1) the cost of a special election necessary to approve a general obligation bond financing, as required by the laws of the State, would result in the expenditure of significant funds; (2) the time required for a general obligation bond election would cause an unnecessary delay which would thereby decrease the financial benefits financing the Project; and (3) insufficient revenues are produced by the Project so as to permit a revenue bond financing;

*WHEREAS*, the Board of Commissioners hereby determines that the estimated cost of financing the Project pursuant to the Contract and the Deed of Trust allows the County to finance the Project at a favorable interest rate currently available in the financial marketplace and on terms advantageous to the County and reasonably compares with an estimate of similar costs under a bond financing for the same undertaking as a result of the findings delineated in the above preambles;

*WHEREAS*, the County does not anticipate a future property tax increase to pay installment payments falling due under the Contract but an increase in taxes, if any, necessary to meet the sums to fall due under the Contract will not be excessive;

*WHEREAS*, no deficiency judgment may be rendered against the County in any action for its breach of the Contract, and the taxing power of the County is not and may not be pledged in any way directly or indirectly or contingently to secure any money due under the Contract;

*WHEREAS*, the County is not in default under any of its debt service obligations;

WHEREAS, the County's budget process and Annual Budget Ordinance are in compliance with the Local Government Budget and Fiscal Control Act, and external auditors have determined that the County has conformed with generally accepted accounting principles as applied to governmental units in preparing its Annual Budget Ordinance;

WHEREAS, past audit reports of the County indicate that its debt management and contract obligation payment policies have been carried out in strict compliance with the law, and the County has not been censured by the North Carolina Local Government Commission (the "LGC"), external auditors or any other regulatory agencies in connection with such debt management and contract obligation payment policies;

WHEREAS, the County desires to proceed with the Project and will incur and pay certain expenditures in connection with the Project prior to the date of delivery and execution of the Contract (the "Original Expenditures"), such Original Expenditures to be paid for originally from a source other than the proceeds of the Contract, and the County intends, and reasonably expects, to be reimbursed for such Original Expenditures from a portion of the proceeds of the Contract;

WHEREAS, a public hearing on the Contract, after publication of a notice with respect to such public hearing, will be held and approval of the LGC with respect to entering the Contract must be received; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF PERQUIMANS, NORTH CAROLINA, AS FOLLOWS:

Section 1. **Authorization to Negotiate the Contract and the Deed of Trust.** The County Manager and the Finance Director (the "Authorized Officers"), individually and collectively, with advice from the County Attorney, are hereby authorized and directed to solicit proposals from financial institutions to finance the Project and to proceed and negotiate on behalf of the County (1) the financing of the Project for a principal amount not to exceed \$11,000,000.00 under the Contract to be entered into with the Bank in accordance with the provisions of Section 160A-20 of the General Statutes of North Carolina, as amended, and (2) the provision of a security interest under the Deed of Trust in all or such portion of the County's fee simple interest in the Mortgaged Property, together with all improvements and fixtures located thereon, as may be required by the Bank providing the funds to the County under the Contract to secure the County's obligations thereunder.

Section 2. **Application to LGC.** The Finance Director, or his designee, is hereby directed to file with the LGC an application for its approval of the Contract and all relevant transactions contemplated thereby on a form prescribed by the LGC and to state in such application such facts and to attach thereto such exhibits regarding the County and its financial condition as may be required by the LGC.

Section 3. **Approval of the Financing Team.** First Tryon Advisors has been retained to serve as financial advisor. The Authorized Officers, with advice from the County Attorney, are hereby authorized to retain the assistance of other professionals as they deem necessary and desirable to carry out the intention of this Resolution.

Section 4. **Official Declaration of Intent for Reimbursement.** The County presently intends, and reasonably expects, to reimburse itself for Original Expenditures not to exceed \$11,000,000.00 on or after the date occurring 60 days prior to the date of adoption of this Resolution from a portion of the proceeds of the Contract. The County adopts this Resolution as a declaration of official intent under Section 1.130-2 of the Treasury Regulations promulgated under Section 103 of the Internal Revenue Code of 1986, as amended, to evidence the County's intent to reimburse itself for the Original Expenditures from proceeds of the Contract. The Finance Director, or his designee, is hereby authorized, directed and designated to act on behalf of the County in determining and itemizing all of the Original Expenditures incurred and paid by the County in connection with the Project during the period commencing on the date occurring 60 days prior to the date of adoption of this Resolution and ending on the date of execution and delivery of the Contract.

Section 5. **Ratification.** All actions of the County and its officials, whether previously or hereafter taken in effectuating the proposed financing as described herein, are hereby ratified, authorized and approved.

Section 6. **Effective Date.** This Resolution is effective on the date of its adoption.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Wallace Nelson, Chair

Attest:

\_\_\_\_\_  
Mary Hunnicutt, Clerk to the Board

STATE OF NORTH CAROLINA            )  
  )  
  )        ss:  
COUNTY OF PERQUIMANS                )

I, MARY HUNNICUTT, Clerk to the Board of Commissioners of the County of Perquimans, North Carolina, **DO HEREBY CERTIFY** that the foregoing is a true and exact copy of a resolution entitled "RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF PERQUIMANS, NORTH CAROLINA, AUTHORIZING THE NEGOTIATION OF AN INSTALLMENT FINANCING CONTRACT, PROVIDING FOR CERTAIN OTHER RELATED MATTERS THEREON AND DECLARING THE INTENT OF THE COUNTY TO REIMBURSE ITSELF FOR CAPITAL EXPENDITURES FROM PROCEEDS OF THE INSTALLMENT FINANCING CONTRACT" adopted by the Board of Commissioners of the County of Perquimans, North Carolina, at a meeting held on the \_\_\_\_ day of \_\_\_\_\_, 2025.

**WITNESS** my hand and the corporate seal of the County of Perquimans, North Carolina, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

[Seal]

\_\_\_\_\_  
Mary Hunnicutt  
Clerk to the Board of Commissioners  
County of Perquimans, North Carolina

**REQUEST TO BOARD FROM SOCIAL SERVICES REGARDING A NEW BANK ACCOUNT AT PNC**

Chairman Nelson recognized Rebecca Corprew, Administrative Officer I, to explain their request for a new bank account at PNC Bank. A copy of a letter from Social Services requesting this new account was included in their Packet tonight. Ms. Corprew explained that there have been a series of meetings in the last two months that Angela Jordan, Social Services Director, and Ms. Corprew have attended regarding changes to accounting requirements for DSS, per NC DHHS. These changes are requiring a separate account for Representative Payee funds and a separate account for any funds that come from county line items or in-house funds. Basically, none of the money from a client can be in the same account as county money. For this reason, they are requesting another account. Chairman Nelson asked the Board if there were any questions or comments. There being none, Mr. Nelson asked for a motion. James W. Ward made a motion to approve the new account as requested by State Social



V.A. Page 8  
 Services per NC DHHS. The motion was seconded by Kathryn M. Trelber and unanimously approved by the Board.

**PERSONNEL MATTERS**

Chairman Nelson presented the first personnel matter which was the appointment of Brandon Shoaf as the new Assistant County Manager. Frank Heath, County Manager, presented the other personnel matters below:

Employee Name	Employee Job Title	Action Required	Grade/Step	New Salary	Effective Date
Brandon Shoaf	Assistant County Manager	Appointment	81/15	\$112,978	03/01/2025
Rebecca Corprew	Clerk to the Board	Reclassification	65/16	\$57,257	04/01/2025
Mary P. Hunnicutt	Part-Time/Fill-In Deputy Clerk to the Board	Reclassification	65/15	\$26,86/hr.	04/01/2025
Elena R. Howell	Processing Assistant V	Leave Without Pay	6 hrs.		2/2025

**BUDGET AMENDMENTS NOS. 20-21**

County Manager Heath presented the following budget amendments for the Intermediate School Project. On motion made by Timothy J. Corprew, seconded by Charles Woodard, the Board unanimously approved the following budget amendments:

**BUDGET AMENDMENT NO. 20  
 GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-380-007	911 Center Expansion	4,800,000	
10-511-349	911 Center Expansion	4,800,000	

EXPLANATION: To amend the FY 24/25 Budget to include funding as awarded for the 911 Center Expansion Project.

**BUDGET AMENDMENT NO. 21  
 SCHOOL CONSTRUCTION FUNDS**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-001	State School Funds - Lottery	4,524,659	
65-500-711	NB Lottery Intermediate School	4,524,659	

EXPLANATION: To amend the FY 24/25 Budget to include lottery fund drawdown for Intermediate School Project.

**ADJOURNMENT**

There being no further comments or business to discuss, the Special Called Meeting was adjourned at 7:18 p.m. on motion made by Timothy J. Corprew, seconded by James W. Ward.

Wallace E. Nelson, Chairman

Clerk to the Board

\*\*\*\*\*

**WORK SESSION**

February 17, 2025

7:00 p.m.

The Perquimans County Board of Commissioners met in a Work Session on Monday, January 17, 2025, at 7:00 p.m. in the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT: Wallace E. Nelson, Chairman Charles Woodard, Vice Chairman  
 Timothy J. Corprew Joseph W. Hoffer  
 Kathryn M. Trelber James W. Ward

MEMBERS ABSENT: None

OTHERS PRESENT: Frank Heath, County Manager Mary Hunnicutt, Clerk to the Board  
 Hackney High, County Attorney

Chairman Nelson proceeded with the Work Session following the adjournment of the Special Called Meeting. The following matters were discussed.

**BALLOON RELEASE ORDINANCE**

County Manager Heath reminded the Board that, at their February 3, 2025 meeting, Debbie Swink came before them requesting that the Board adopt a Balloon Release Ordinance banning the intentional release of balloons for times of celebrations, etc. During her presentation, she explained the harm that it was to wildlife, humans, and to the earth. Since her presentation, she has reported to the County that Senator Bobby Hanig has presented North Carolina SB 20 that will address this issue on the State level. After some discussion, it was the consensus of the Board to send a letter of support for SB No. 20 - Releasing of Helium Balloons.

**MIXED BEVERAGE ELECTION UPDATE**

County Manager Heath updated the Board on the mixed beverage election and the merging of the Hertford ABC Board with the County. Mr. Heath and Mr. High will continue to work on this matter and keep the board updated.

**ADJOURNMENT**

There being no further comments or business to discuss, the Work Session was adjourned at 7:30 p.m. on motion made by Timothy C. Corprew, seconded by James W. Ward.

Wallace E. Nelson, Chairman

Clerk to the Board

\*\*\*\*\*

Refunds and Releases

February 25, 2025

Tax Release: (Perquimans)

**William N Toon      \$144.86 (Year 2014)**

Divorce settlement gave mobile home and utility trailer to Renee Toon and the personal property was billed and paid for under her name and account number.

**William N Toon      \$131.47 (Year 2015)**

Divorce settlement gave mobile home and utility trailer to Renee Toon and the personal property was billed and paid for under her name and account number.

**William N Toon      \$122.25 (Year 2016)**

Divorce settlement gave mobile home and utility trailer to Renee Toon and the personal property was billed and paid for under her name and account number.

**William N Toon      \$114.71 (Year 2017)**

Divorce settlement gave mobile home and utility trailer to Renee Toon and the personal property was billed and paid for under her name and account number.

**William N Toon      \$100.19 (Year 2018)**

Divorce settlement gave mobile home and utility trailer to Renee Toon and the personal property was billed and paid for under her name and account number.

**Constance Helen Rickards      \$122.66 (Year 2021)**

Boat sold to Daneka Marina in 2020.

**Constance Helen Rickards      \$102.00(Year 2022)**

Boat sold to Daneka Marina in 2020.

**Constance Helen Rickards**      **\$123.59 (Year 2023)**

Boat sold to Daneka Marina in 2020.

**Mattie Boynton**      **\$124.64**

This land belonged to a neighboring parcel.

**Tax Refunds: (Perquimans)**

**Jeremy and Christin Nixon**      **\$64.54**

Bill of sale shows trailer valued less than our Tec State Guidebook.

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 2/14/25 <sup>Page</sup> 25

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Rickey Benjamin Davenport

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Part time Bailiff

DEPT.: Sheriff

NEW EMPLOYEE EFFECTIVE DATE: 3/1/2025

GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \$17.78 hour

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4)  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.  
Date

\_\_\_\_\_ DATE OF EMPLOYEE RESIGNATION / RETIREMENT.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION

[Signature]  
DATE: 2-14-25

COUNTY MANAGER APPROVAL

[Signature]  
DATE: 2/26/25

FINANCE OFFICER

\_\_\_\_\_

COPY

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Nikia Davenport SOC. SEC. NO.: \_\_\_\_\_

POSITION: Social Worker III DEPT.: Social Services

\*\*\*\*\*Ms. Davenport is not fully qualified as Social Worker III (Grade 69) and will be a work against as a Social Worker II (Grade 67) for eight months\*\*\*\*\*

NEW EMPLOYEE POSITION EFFECTIVE DATE: March 3, 2025

GRADE: 67 STEP: 4 SALARY: \$46,662.00

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
Date

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
Date

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION/RESIGNATION.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
Date

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION  
[Signature]  
DATE: February 11, 2025

COUNTY MANAGER APPROVAL  
[Signature]  
DATE: 2/17/25

FINANCE OFFICER \_\_\_\_\_

DATE: \_\_\_\_\_

COPY

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Tracee Baxton

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Income Maintenance Caseworker II

DEPT.: Social Services

\*\*\*\*\**Ms. Baxton is making a lateral move from Family and Children's Medicaid to Food and Nutrition Services*\*\*\*\*\*

EFFECTIVE DATE: March 1, 2025

GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date      GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR      2      3      4)  
Date      GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION/RESIGNATION.  
Date

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date      GRADE: 63      STEP: 1      SALARY: \$36,354.00

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION  
[Signature]  
DATE: February 17, 2025

COUNTY MANAGER APPROVAL  
[Signature]  
DATE: 2/17/25

FINANCE OFFICER \_\_\_\_\_

DATE: \_\_\_\_\_

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED:

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Andrew Jones

SOC. SEC. NO.:

POSITION: Part Time Fill In EMT

DEPT.: EMS

NEW EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY:

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: STEP: SALARY:

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: STEP: SALARY:

DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

X 2/1/2025 DATE OF EMPLOYEE RESIGNATION  
Date

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. GRADE: STEP: SALARY:

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

DATE: 2/12/25

DATE: 2/26/25

FINANCE OFFICER

DATE:

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: V.C.5. - Page 1  
2/13/2025

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Makayla Jones SOC. SEC. NO.: \_\_\_\_\_

POSITION: Part Time Fill In Telecommunicator I DEPT.: 911

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND  
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP  
Date RAISE. (YEAR      2      3      4)  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBA-  
Date TIONARY PERIOD.

**X** 2/1/2025 DATE OF EMPLOYEE RESIGNATION  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

[Signature]  
DATE: 2/15/25

[Signature: Frank Heath]  
DATE: 2/26/25

FINANCE OFFICER

\_\_\_\_\_  
DATE: \_\_\_\_\_

COPY



EMPLOYMENT ACTION FORM

DATE SUBMITTED: \_\_\_\_\_

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Kayla Trader

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Part Time Fill In Paramedic

DEPT.: EMS

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_

GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR      2      3      4)  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.  
Date


**X** 2/24/2025  
Date


DATE OF EMPLOYEE RESIGNATION

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION  
  
DATE: 02/26/25

COUNTY MANAGER APPROVAL  
  
DATE: 2/26/25

FINANCE OFFICER  
\_\_\_\_\_  
DATE: \_\_\_\_\_

COPY

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Sarah Ownley

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Income Maintenance Caseworker II

DEPT.: Social Services

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_

GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND  
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP  
Date RAISE. (YEAR      2      3      4)  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

**X** 2/21/2025 DATE OF EMPLOYEE TERMINATION/RESIGNATION.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

*[Signature]*  
DATE: February 11, 2025

*[Signature]*  
DATE: 2/17/25

FINANCE OFFICER \_\_\_\_\_

DATE: \_\_\_\_\_

COPY

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Rebecca Corprew

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Administrative Officer I

DEPT.: Social Services

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_

GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND  
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP  
Date RAISE. (YEAR      2      3      4)  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

**X** 3/31/2025 DATE OF EMPLOYEE TERMINATION/RESIGNATION.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION  
[Signature]  
DATE: February 11, 2025

COUNTY MANAGER APPROVAL  
Frank Heath  
DATE: 2/17/25

FINANCE OFFICER \_\_\_\_\_  
DATE: \_\_\_\_\_

**COPY**

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Rhonda Repanshek

SOC. SEC. NO.:

POSITION: Planner

DEPT.: Planning/Zoning

NEW EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date GRADE: STEP: SALARY:

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4)  
Date GRADE: STEP: SALARY:

DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.  
Date

DATE OF EMPLOYEE REMOVAL FROM ROSTER  
Date

X 3/1/25 RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.

Date GRADE: 78 STEP: 5 SALARY: \$77,570

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

DATE:

*Frank Heath*  
DATE: 2/26/25

FINANCE OFFICER

DATE:

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: V.D.2. - Page 1  
2/13/2025

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Alyssa Ratcliff SOC. SEC. NO.: \_\_\_\_\_

POSITION: Full Time Telecommunicator I DEPT.: 911

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND  
RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP  
RAISE. (YEAR 2 3 4)  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.  
Date

\_\_\_\_\_ DATE OF EMPLOYEE RESIGNATION  
Date

**X** 3/1/2025 RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: 64 STEP: 2 SALARY: \$18.72 Hourly (\$38,939)

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

DATE: 2/18/25

DATE: 2/26/25

FINANCE OFFICER

DATE: \_\_\_\_\_

**COPY**

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: DeAngelo Freemonweldy \_\_\_\_\_

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Certified Deputy \_\_\_\_\_

DEPT.: Sheriff's Office \_\_\_\_\_

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: 68 \_\_\_\_\_ STEP: 2 \_\_\_\_\_ SALARY: \$46,437 \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

X 3/1/25 \_\_\_\_\_ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4)  
Date GRADE: 68 \_\_\_\_\_ STEP: 3 \_\_\_\_\_ SALARY: \$47569 \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.  
Date

\_\_\_\_\_ DATE OF EMPLOYEE RESIGNATION / RETIREMENT.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

Shelton White  
DATE: 2-7-25

Frank Heath  
DATE: 2/17/25

FINANCE OFFICER

\_\_\_\_\_  
DATE: \_\_\_\_\_

COPY

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Shelton White \_\_\_\_\_

SOC. SEC. NO.: \_\_\_\_\_

POSITION: Sheriff \_\_\_\_\_

DEPT.: Sheriff's Office \_\_\_\_\_

NEW EMPLOYEE EFFECTIVE DATE: \_\_\_\_\_  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_  
ENDING DATE OF PROBATIONARY PERIOD: \_\_\_\_\_

CURRENT: GRADE: 79 \_\_\_\_\_ STEP: 16 \_\_\_\_\_ SALARY: \$106,045 \_\_\_\_\_

JOB PERFORMANCE EVALUATION

YEAR      1      2      3      4      (CIRCLE)

\_\_\_\_\_ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND  
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.  
GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

X 2-1-2025 DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP  
Date RAISE. (YEAR      2      3      4)  
GRADE: 79 \_\_\_\_\_ STEP: 17 \_\_\_\_\_ SALARY: \$108,630 \_\_\_\_\_

\_\_\_\_\_ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBA-  
Date TIONARY PERIOD.

\_\_\_\_\_ DATE OF EMPLOYEE RESIGNATION / RETIREMENT.  
Date

\_\_\_\_\_ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.  
Date GRADE: \_\_\_\_\_ STEP: \_\_\_\_\_ SALARY: \_\_\_\_\_

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: \_\_\_\_\_ PER THE COUNTY PERSONNEL POLICY.

\*\*\*\*\*

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

\_\_\_\_\_  
DATE: \_\_\_\_\_

*Frank Heath*  
\_\_\_\_\_  
DATE: 2/25/25

FINANCE OFFICER

\_\_\_\_\_  
DATE: \_\_\_\_\_

COPY

Mary,

I had asked Jared to check with them and he said it slipped his mind. We apologize. All three, who I just called, have agreed to do it for another 3 years.

Thank you for keeping us straight.

Teresa

Teresa S. Story, County Administrative Assistant  
 North Carolina State University  
 College of Agriculture and Life Sciences  
 North Carolina Cooperative Extension  
 Perquimans County Center  
 601-A South Edenton Road Street  
 PO Box 87  
 Hertford, NC 27944

Phone: 252-426-5428  
 Fax: 252-426-1646  
 Email: [teresa\\_story@ncsu.edu](mailto:teresa_story@ncsu.edu)  
 Internet: [www.perquimans.ces.ncsu.edu](http://www.perquimans.ces.ncsu.edu)

On Tue, Feb 11, 2025 at 12:51 PM Mary Hunnicutt <[MHunnicutt@perquimanscountync.gov](mailto:MHunnicutt@perquimanscountync.gov)> wrote:

Teresa,

I sent this e-mail on January 26, 2025, but never received a response. I then heard about your granddaughter, so I did not follow up. Can you please verify that the following Agricultural Advisory Board reappointments are eligible to serve and are willing to serve for three more years and let me know prior to February 25<sup>th</sup>?

Thanks for your assistance in this matter.

Mary

**From:** Mary Hunnicutt <[MHunnicutt@perquimanscountync.gov](mailto:MHunnicutt@perquimanscountync.gov)>  
**Sent:** Sunday, January 26, 2025 7:41 PM  
**To:** [jared\\_harrell@ncsu.edu](mailto:jared_harrell@ncsu.edu); Teresa Story <[teresa\\_story@ncsu.edu](mailto:teresa_story@ncsu.edu)>;  
**Subject:** Board Reappointments  
**Importance:** High

According to my records, the following members of these boards need to be reappointed:

MEMBER NAME	BOARD/COMMITTEE	TERM	APPT.	EXPIRE
Roach, Thomas	Agricultural Advisory Board - Parkville	3 yrs.	2/1/2022	1/31/2025
Baker, Julian	Agricultural Advisory Board - Belvidere	3 yrs.	2/1/2022	1/31/2025
Madre, Donald	Agricultural Advisory Board - Bethel	3 yrs.	2/1/2022	1/31/2025

Please check with your records to see if these members need to be reappointed. If so, please let me know if they want to continue to serve and if they are still eligible to serve. If possible, please let me know by Wednesday of next week. If not, I will add it to our March Agenda.

Thank you for your assistance in this matter.

Mary P. Hunnicutt Clerk to the Board Perquimans County P.O. Box 45 Hertford, NC 27944	Phone: (252) 426-8484 Fax: (252) 426-4034 E-Mail: <a href="mailto:mhunnicutt@perquimanscountync.gov">mhunnicutt@perquimanscountync.gov</a>
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*Perquimans County's Vision:  
 To be a community of opportunity in which to live, learn, work, prosper and play.*



**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**GENERAL FUNDS**  
**NO. 22**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-399-000	Fund Balance Appropriated	43,202	
10-610-204	DSS - Adoption Promoton Fund	10,778	
10-610-205	DSS - CCU/MA Expansion Funds	32,424	
<b>EXPLANATION:</b> To amend the FY 24/25 Budget to include roll forward funds received FY 23/24 as instructed by the state.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
Chairman, Board of Commissioners

\_\_\_\_\_  
Finance Officer

BUDGET AMENDMENT  
PERQUIMANS COUNTY BOARD OF COMMISSIONERS  
GENERAL FUNDS  
NO. 23

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-000	DSS - State Funds	20,000	
10-610-150	DSS - Maintenance/Repair Buildings	20,000	
<b>EXPLANATION:</b> To amend the FY 24/25 Budget to cover travel expenses.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer

**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**GENERAL FUNDS**  
**NO. 24**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-335-000	Miscellaneous Revenue	1,500	
10-360-001	EMS Donations	915	
10-592-311	EMS Donations	2,415	

**EXPLANATION:** To amend the FY 24/25 Budget to include EMS Donations received for FY 24/25 expenses.

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer

**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**GENERAL FUNDS**  
**NO. 25**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-430-740	BOE - Capital Outlay		500
10-430-140	BOE - Travel/Training	500	
<b>EXPLANATION:</b> To amend the FY 24/25 Budget to cover travel expenses.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer

**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**EMERGENCY TELEPHONE SYSTEM FUND**  
**NO. 26**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
78-350-001	PSAP - Emergency 911 Fees	72,299	
78-500-140	PSAP - Telephone/Postage	10,000	
78-500-331	PSAP - Computer Software Maintenance	10,000	
78-500-161	PSAP - Hardware Maintenance	52,299	

**EXPLANATION:** To amend the FY 24/25 Budget to include the total fund balance after finalizing FY 24 revenue/expenditure report.

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer

**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**ECONOMIC DEVELOPMENT FUND**  
**NO. 27**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
40-399-000	Economic Development - Fund Balance Appropriated		10,000
40-397-000	Economic Development - Transfer from General Fund	10,000	
<b>EXPLANATION:</b> To amend the FY 24/25 Budget to include the transfer from general fund.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer

**BUDGET AMENDMENT**  
**PERQUIMANS COUNTY BOARD OF COMMISSIONERS**  
**GENERAL FUNDS**  
**NO. 28**

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF MARCH, 2025, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2024 - 2025 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-027	America 250	14,000	
10-690-985	America 250	14,000	

**EXPLANATION:** To amend the FY 24/25 Budget to an America 250 Grant (10,000) and local donations) to be used for an America 250 Celebration Project (mural).

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, ON THIS 3rd DAY OF MARCH, 2025.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON THIS 3rd DAY OF MARCH, 2025.

\_\_\_\_\_  
 Chairman, Board of Commissioners

\_\_\_\_\_  
 Finance Officer



PERQUIMANS COUNTY  
BOARD OF COMMISSIONERS

V.G.1. - Page 1  
WALLACE E. NELSON  
CHAIRMAN  
CHARLES WOODARD  
VICE CHAIRMAN  
TIMOTHY J. CORPREW  
JOSEPH W. HOFFLER  
KATHRYN M. TREIBER  
JAMES W. WARD  
W. HACKNEY HIGH, JR.  
COUNTY ATTORNEY

MARY P. HUNNICUTT  
CLERK TO BOARD

W. FRANK HEATH, III  
COUNTY MANAGER

P.O. BOX 45  
HERTFORD, NORTH CAROLINA 27944  
TELEPHONE: 1-252-426-7550

March 3, 2025

The Honorable Bobby Hanig  
NC Senate  
Email – [Bobby.Hanig@ncleg.gov](mailto:Bobby.Hanig@ncleg.gov)

Re: NC SB 20 – Releasing of Helium Balloons

Dear Senator Hanig:

I am writing to you on behalf of the Perquimans County Board of Commissioners. At their February 17, 2025 Special Called Meeting/Work Session, it was the consensus of the Board to send this letter of support for NC Senate Bill 20: Prohibiting Certain Mass Balloon Releases.”

The Board of Commissioners discussed the contents and merits of the proposed bill and felt the need to support the Bill. The Board feels that this bill will benefit the State of North Carolina and its inhabitants.

The Perquimans County Board of Commissioners supports the North Carolina General Assembly’s enactment of Senate Bill 20. Please let me know if our Board can be of any assistance. Thank you for representing Perquimans County.

Sincerely yours,

Wallace E. Nelson, Chairman

WEN/mh

cc: Senator Phil Berger – [Phil.Berger@ncleg.gov](mailto:Phil.Berger@ncleg.gov)  
Senator Bill Rabon – [Bill.Rabon@ncleg.gov](mailto:Bill.Rabon@ncleg.gov)  
Debbie Swick, Founder – [debswick@hotmail.com](mailto:debswick@hotmail.com)  
*Ban Balloon Releases NC*

COPY

**Perquimans County’s Vision:**

*To be a community of opportunity in which to live, learn, work, prosper and play.*



GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

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SENATE BILL 20

Short Title: Prohibiting Certain Mass Balloon Releases. (Public)

Sponsors: Senator Hanig (Primary Sponsor).

Referred to: Rules and Operations of the Senate

January 30, 2025

A BILL TO BE ENTITLED

AN ACT TO PROHIBIT CERTAIN MASS BALLOON RELEASES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 52 of Chapter 14 of the General Statutes is amended by adding a new section to read:

**"§ 14-401.28. Release of certain balloons.**

(a) Finding. – The General Assembly finds that the release into the atmosphere of balloons inflated with lighter-than-air gases poses a harm to the scenic beauty of the State and a danger and nuisance to wildlife and marine animals.

(b) Offense. – It is unlawful for any person to organize or participate in a balloon release.

(c) Penalty. – A violation of this section shall be an infraction and shall be punishable by a fine of two hundred fifty dollars (\$250.00).

(d) Definitions. – The following definitions apply in this section:

(1) Balloon. – A nonporous bag of tough and light material, such as latex or mylar, filled with helium or another substance that causes the balloons to rise or float in the atmosphere.

(2) Balloon release. – The knowing and intentional release of balloons by a person or through the operation of a device controlled by a person, except for any of the following:

a. Balloons released by a person on behalf of a government agency or pursuant to a contract for scientific or meteorological purposes.

b. Hot air balloons that are recovered after launching."

**SECTION 2.** This act becomes effective October 1, 2025, and applies to offenses committed on or after that date.





**PERQUIMANS COUNTY  
BOARD OF COMMISSIONERS**

V.G.2. - Page 1  
WALLACE E. NELSON  
CHAIRMAN  
CHARLES WOODARD  
VICE CHAIRMAN  
TIMOTHY J. CORPREW  
JOSEPH W. HOFFLER  
KATHRYN M. TREIBER  
JAMES W. WARD  
W. HACKNEY HIGH, JR.  
COUNTY ATTORNEY

MARY P. HUNNICUTT  
CLERK TO BOARD

W. FRANK HEATH, III  
COUNTY MANAGER

P.O. BOX 45  
HERTFORD, NORTH CAROLINA 27944  
TELEPHONE: 1-252-426-7550

**A RESOLUTION OF THE PERQUIMANS COUNTY BOARD OF  
COMMISSIONERS, HERTFORD, NORTH CAROLINA  
AWARDING TO RETIRING LACY "MAX" ROBESON, III,  
INVESTIGATOR II, HIS BADGE AND SERVICE SIDEARM**

WHEREAS, G.S. 20-187.2 provides that retiring members of county law enforcement agencies may receive, at the time of their retirement, the badge worn or carried by them during their service with the county; and

WHEREAS, G.S. 20-187-2 further provides that the governing body of the county law enforcement agency may, in its discretion, award to a retiring member the service sidearm of such retiring member; and

WHEREAS, Lacy "Max" Robeson, III has served as a member of the Perquimans County Sheriff's Department for a period of five years and is retiring from the Perquimans County Sheriff's Department on March 1, 2025.

NOW, THEREFORE, BE IT RESOLVED by the Perquimans County Board of Commissioners, Hertford, North Carolina as follows:

1. The Chairman or County Manager is hereby authorized in accordance with the provisions of G.S. 20-187-2 to transfer to Lacy "Max" Robeson, III the badge worn by him during his service the Perquimans County Sheriff's Department and his service sidearm, a Glock 19 9MM bearing the serial number BEHH605.

This Resolution adopted this 3<sup>rd</sup> day of March, 2025.

\_\_\_\_\_  
Wallace E. Nelson, Chairman  
Perquimans County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Mary P. Hunnicutt, Clerk to the Board

SEAL

**COPY**



PERQUIMANS COUNTY SHERIFF'S OFFICE  
SHERIFF ERIC V. TILLEY

110 NORTH CHURCH STREET  
P. O. BOX 31  
HERTFORD NC 27944  
(252) 426-5615 Fax (252) 426-4019

**February 4, 2025**

**Memorandum**

**To:** County Manager Frank Heath,  
Board Of Commissioners

**From:** Sheriff Shelby White

**Subject:** Badge and Service Weapon

This memorandum is an official request for Investigator Max Robeson to purchase his service weapon and be given his badge in accordance with G.S. 20-187.2. The weapon is a Glock 19 9MM bearing the serial number BEHH605.

The weapon will be purchased for one dollar (\$1.00), U.S. Currency. Investigator Robeson will use his conceal carry permit for the purchase with the number NC1013198 and will do the transfer through a FFL after the final authorization is given by the Board.

Thank you for your consideration in this matter,

Sincerely,

A handwritten signature in black ink, appearing to read "Shelby White", written in a cursive style.

Sheriff Shelby White

The	Governing Board
of	Primary Government Unit Perquimans County
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Thompson, Price, Scott, Adams & Co., P.A.
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25
-----	--------------------------------	---

*Must be within six months of FYE*

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

LGC-205

**CONTRACT TO AUDIT ACCOUNTS**

Rev. 12/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).
31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>
32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEEES FOR AUDIT SERVICES**

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
Tracy Mathews	Finance/Perquimans County	tracymathews@perquimanscountync.g

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

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

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

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

<b>Primary Government Unit</b>	Perquimans County
Audit Fee (financial and compliance if applicable)	\$ 50,000.00
Fee per Major Program (if not included above)	\$ 3000.00 if applicable
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 62,000</b>

<b>Discretely Presented Component Unit</b>	NA
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm* Thompson, Price, Scott, Adams & Co., P.A.	
Authorized Firm Representative (typed or printed)* Gregory S Adams, CPA	Signature*
Date*	Email Address* gadams@tpsacpas.com

**GOVERNMENTAL UNIT**

Governmental Unit* Perquimans County	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Wallace E Nelson, Chairman	Signature*
Date	Email Address* wallacnelson@perquimanscountync.gov

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

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

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

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

Sum Obligated by This Transaction:	\$ 62,000
Primary Governmental Unit Finance Officer* (typed or printed) Tracy Mathews, Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* tracymathews@perquimanscountync.gov

CONTRACT TO AUDIT ACCOUNTS

SIGNATURE PAGE – DPCU  
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT



Thompson, Price, Scott, Adams & Co., P.A.  
 4024 Oleander Drive Suite 103  
 Wilmington, North Carolina 28403  
 Telephone (910) 791-4872  
 Fax (910) 239-8294

January 1, 2025

Perquimans County  
 P.O. Box 45/128 N Church Street  
 Hertford, NC 27944

To Management and Those Charged with Governance

We are pleased to confirm our understanding of the services we are to provide for Perquimans County for the year ended June 30, 2025.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Perquimans County as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Perquimans County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Perquimans County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

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

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Comparison Statements
- 3) Combining Statements
- 4) Individual Fund Statements

COPY

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

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

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

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

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

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

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

- Improper revenue recognition
- Management override of controls

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

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

#### **Audit Procedures—Internal Control**

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

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

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

#### **Audit Procedures—Compliance**

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

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

### Other Services

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

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

### Responsibilities of Management for the Financial Statements and Single Audit

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

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

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

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



You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by August 1, 2025.

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

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

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

#### **Engagement Administration, Fees, and Other**

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

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

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

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

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

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2025.

Our fee for these services is stated in the LGC approved contract. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. If more than two additional funds are added to the current fiscal year Trial Balance over prior years Trial Balance, there will be an additional charge of \$500 per fund added onto the total price of the audit.

### **Reporting**

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

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

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

Very truly yours,

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

RESPONSE:

This letter correctly sets forth the understanding of Perquimans County.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**§ 143-318.11. Closed sessions.**

(a) Permitted Purposes. - It is the policy of this State that closed sessions shall be held only when required to permit a public body to act in the public interest as permitted in this section. A public body may hold a closed session and exclude the public only when a closed session is required:

- (1) To prevent the disclosure of information that is privileged or confidential pursuant to the law of this State or of the United States, or not considered a public record within the meaning of Chapter 132 of the General Statutes.
- (2) To prevent the premature disclosure of an honorary degree, scholarship, prize, or similar award.
- (3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. General policy matters may not be discussed in a closed session and nothing herein shall be construed to permit a public body to close a meeting that otherwise would be open merely because an attorney employed or retained by the public body is a participant. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure. If the public body has approved or considered a settlement, other than a malpractice settlement by or on behalf of a hospital, in closed session, the terms of that settlement shall be reported to the public body and entered into its minutes as soon as possible within a reasonable time after the settlement is concluded.
- (4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.
- (5) To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.
- (6) To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. General personnel policy issues may not be considered in a closed session. A public body may not consider the qualifications, competence, performance, character, fitness, appointment, or removal of a member of the public body or another body and may not consider or fill a vacancy among its own membership except in an open meeting. Final action making an appointment or discharge or removal by a public body having final authority for the appointment or discharge or removal shall be taken in an open meeting.
- (7) To plan, conduct, or hear reports concerning investigations of alleged criminal misconduct.
- (8) To formulate plans by a local board of education relating to emergency response to incidents of school violence or to formulate and adopt the school safety components of school improvement plans by a local board of education or a school improvement team.
- (9) To discuss and take action regarding plans to protect public safety as it relates to existing or potential terrorist activity and to receive briefings by staff members, legal counsel, or law enforcement or emergency service officials concerning actions taken or to be taken to respond to such activity.

(b) Repealed by Session Laws 1991, c. 694, s. 4.

(c) Calling a Closed Session. - A public body may hold a closed session only upon a motion duly made and adopted at an open meeting. Every motion to close a meeting shall cite one or more of the permissible purposes listed in subsection (a) of this section. A motion based on subdivision (a)(1) of this section shall also state the name or citation of the law that renders the information to be discussed privileged or confidential. A motion based on subdivision (a)(3) of this section shall identify the parties in each existing lawsuit concerning which the public body expects to receive advice during the closed session.

(d) Repealed by Session Laws 1993 (Reg. Sess., 1994), c. 570, s. 2. (1979, c. 655, s. 1; 1981, c. 831; 1985 (Reg. Sess., 1986), c. 932, s. 5; 1991, c. 694, ss. 3, 4; 1993 (Reg. Sess., 1994), c. 570, s. 2; 1995, c. 509, s. 84; 1997-222, s. 2; 1997-290, s. 2; 2001-500, s. 2; 2003-180, s. 2; 2013-360, s. 8.41(b).)

FOR  
INFORMATION  
ONLY  
ITEMS

# DEPARTMENT HEAD REPORTS

FEBRUARY

PLAT REVIEW LOG - PERQUIMANS COUNTY

SURVEYOR'S NAME	SURVEYOR'S PHONE # ADDRESS	DATE IN DATE OUT	APPROVAL YES/NO	COMMENTS
TA STOKELY JOHN J MCGOWAN, JR	X	2-5-2025	X	RECOMBINATION OF 2-D085-G072-SH & 2-D085-G073-SH & 2-D085-G074-SH .92 ACRES
PAUL J TOTI BRITT & STEPHANIE MONTGOMERY	X	2-10-2025	X	RECOMBINATION OF 4-0036-012H & 4-0036-0124B 5.416 ACRES
TA STOKELY JONATHAN W & LADONNA MOORE	X	2-12-2025	X	BOUNDARY SURVEY 2-D082-K044-HI .21 ACRES
TA STOKELY ERNEST ROANLD III&DIANE L BERRY	X	2-13-2025	X	BOUNDARY SURVEY 1-0023-0005 14.79 ACRES
TA STOKELY KEVIN KEITH	X	2-18-2025	X	BOUNDARY SURVEY 2-D082-C049-HI .29 ACRES

BISSELL SURVEYING PO BOX 168 KITTY HAWK, NC 27949 (252)261-3266	J H MILLER, JR. 166 COTTONWOOD DRIVE HERYFORD, NC 27844 339-6932	MCKIM & CREED 504 E ELIZABETH ST STE ELIZABETH CITY, NC 2790 338-2929	ROBEY 215 B STREE CAMDEN, NC 27921 335-1888	SCOTT TEMPLE PO BOX 422 ELIZABETH CITY, NC 27907 303-4016
BOWMAN CONSULTING PAUL J TOTI 131 MAIN STREET GATESVILLE, NC 279 357-1581	EUGENE JORDAN 402 SIGN FINE ROAD TYNER, NC 27980 221-4795	MARK PRUDEN 148 OAK GROVE ROAD EDENTON, NC 27932 482-7804	GLORIA ROGERS 215 B STRET CAMDEN, NC 27921 338-1415/333-8781	SL CARDWELL SURVEYING 1206 FRANCIS STREET ELIZABETH CITY, NC 27909 338-6328
CHARLES E BROWN, III 2005 JOHNSON ROAD ELIZABETH CITY, NC 27909 335-0928	PAT MCDOWELL PO BOX 381 ELIZABETH CITY, NC 27909 338-4161	RACKLEY SURVEYING 1015 MACEY JO COURT ELIZABETH CITY, NC 27909 (252)678-7670	SAUNDERS SURVEYING 510 AVENURE ROAD BLACK MOUNTAIN, NC 28711 (828) 669-2777	TIMMONS GROUP 1806 W CITY DR UNIT E ELIZABETH CITY, NC 27909 (252)621-5030
TONY WEBB PO BOX 381 EDENTON, NC 27932 (252)482-3066				

3/21/2025



107 N. Front Street  
Post Office Box 7  
Hertford, NC 27944

Phone: (252) 426-7010  
(252) 426-5564  
Fax: (252) 426-3624

**PERQUIMANS COUNTY  
TAX DEPARTMENT**

**Enforced Collections- February 2025**

**GARNISHMENTS: \$930.40**

**PAYMENT AGREEMENTS: \$28,173.48**

**DEBT SETOFFS: \$0**





## Permit Report

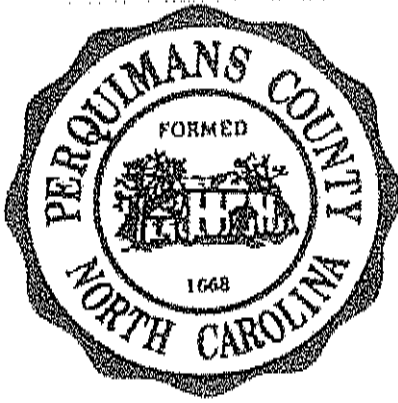
2/1/2025 - 2/25/2025

Permit Date	Permit #	Permit Type	Location	Project Cost	Total Fees	Outstanding Balance	Total Payments
2/1/2025	5199	Building	County	17,000	\$270.00	\$0.00	\$270.00
2/1/2025	5195	Plumbing	County	500	\$50.00	\$0.00	\$50.00
2/1/2025	5194	Building	County	174,995	\$435.00	\$0.00	\$435.00
2/1/2025	5157	Building	County	688,780	\$1,106.00	\$0.00	\$1,106.00
2/1/2025	5135	Building	Winfall	299,000	\$805.00	\$805.00	
2/1/2025	5134	Building	County	32,000	\$270.00	\$0.00	\$270.00
2/1/2025	5128	Building	County	0		\$0.00	
2/1/2025	5125	Building	County	0		\$0.00	
2/1/2025	5101	Building	County	33,508	\$375.00	\$375.00	
2/1/2025	5056	Building	Hertford	200,000	\$553.00	\$553.00	
2/1/2025	5054	Building	County	3,900		\$0.00	
2/3/2025	5207	Plumbing	County	800	\$110.00	\$0.00	\$110.00
2/3/2025	5206	Plumbing	County	1,000	\$55.00	\$0.00	\$55.00
2/3/2025	5205	Building	County	17,950	\$255.00	\$0.00	\$255.00
2/3/2025	5203	Plumbing	County	10,000	\$200.00	\$0.00	\$200.00
2/3/2025	5202	Plumbing	County	5,000	\$50.00	\$0.00	\$50.00
2/3/2025	5201	Electrical	Hertford	1,500	\$50.00	\$0.00	\$50.00
2/4/2025	5210	Building	County	24,000	\$200.00	\$200.00	
2/4/2025	5209	Electrical	County	15,000	\$536.00	\$0.00	\$536.00
2/4/2025	5208	Plumbing	County	8,000	\$140.00	\$0.00	\$140.00
2/5/2025	5214	Plumbing	County	5,000	\$135.00	\$0.00	\$135.00
2/5/2025	5213	Electrical	County	500	\$109.00	\$0.00	\$109.00
2/5/2025	5212	Electrical	County	500	\$110.00	\$0.00	\$110.00
2/5/2025	5211	Building	County	9,000	\$75.00	\$0.00	\$75.00
2/6/2025	5219	Building	County	8,200	\$75.00	\$0.00	\$75.00
2/6/2025	5218	Electrical	County	25,000	\$949.00	\$0.00	\$949.00
2/6/2025	5217	Electrical	County	7,000	\$258.00	\$0.00	\$258.00
2/6/2025	5216	Plumbing	County	40,000	\$280.00	\$0.00	\$280.00
2/6/2025	5215	Building	County	382,000	\$1,255.00	\$0.00	\$1,255.00
2/6/2025	5192	Building	County	250,000	\$668.00	\$0.00	\$668.00
2/6/2025	5162	Building	Winfall	129,975	\$900.00	\$0.00	\$900.00
2/7/2025	5221	Mechanical	County	7,958	\$75.00	\$0.00	\$75.00
2/7/2025	5220	Plumbing	Hertford	2,000	\$55.00	\$0.00	\$55.00
2/8/2025	5222	Building	Hertford	9,500		\$0.00	
2/10/2025	5225	Electrical	County	600	\$50.00	\$0.00	\$50.00
2/10/2025	5224	Plumbing	County	750	\$55.00	\$0.00	\$55.00
2/10/2025	5223	Plumbing	County	1,000	\$55.00	\$0.00	\$55.00
2/11/2025	5229	Electrical	County	16,000	\$424.00	\$0.00	\$424.00
2/11/2025	5227	Plumbing	County	2,800	\$100.00	\$0.00	\$100.00
2/11/2025	5226	Building	County	20,000	\$346.00	\$0.00	\$346.00
2/12/2025	5238	Electrical	Winfall	1,200	\$50.00	\$0.00	\$50.00
2/12/2025	5237	Mechanical	Hertford	9,900	\$75.00	\$0.00	\$75.00
2/12/2025	5236	Mechanical	County	5,000	\$55.00	\$0.00	\$55.00
2/12/2025	5235	Electrical	County	1,000	\$50.00	\$0.00	\$50.00
2/12/2025	5234	Building	County	62,222		\$0.00	
2/12/2025	5233	Electrical	County	15,000	\$484.00	\$0.00	\$484.00
2/12/2025	5232	Mechanical	County	10,450	\$75.00	\$0.00	\$75.00
2/12/2025	5231	Building	County	6,000	\$100.00	\$0.00	\$100.00
2/12/2025	5230	Building	County	400,000	\$1,696.00	\$0.00	\$1,696.00
2/13/2025	5240	Mechanical	County	28,400	\$185.00	\$0.00	\$185.00

2/13/2025	5239	Plumbing	County	7,000	\$130.00	\$0.00	\$130.00
2/14/2025	5245	Electrical	County	1,500	\$80.00	\$0.00	\$80.00
2/14/2025	5243	Mechanical	County	4,341	\$75.00	\$0.00	\$75.00
2/14/2025	5242	Electrical	County	2,000	\$100.00	\$0.00	\$100.00
2/14/2025	5241	Electrical	County	15,000		\$0.00	
2/14/2025	5198	Building	County	20,000	\$125.00	\$125.00	
2/17/2025	5253	Plumbing	Hertford	20,000	\$60.00	\$0.00	\$60.00
2/17/2025	5252	Mechanical	Hertford	20,000	\$75.00	\$0.00	\$75.00
2/17/2025	5251	Building	County	116,202	\$150.00	\$150.00	
2/17/2025	5250	Electrical	Hertford	100	\$50.00	\$0.00	\$50.00
2/17/2025	5249	Building	County	0		\$0.00	
2/17/2025	5248	Building	Hertford	16,000	\$220.00	\$220.00	
2/17/2025	5247	Building	Hertford	18,700	\$75.00	\$0.00	\$75.00
2/17/2025	5246	Building	Hertford	32,720	\$100.00	\$0.00	\$100.00
2/18/2025	5254	Building	County	50,000	\$446.00	\$0.00	\$446.00
2/24/2025	5256	Mechanical	County	16,000	\$75.00	\$75.00	
2/24/2025	5255	Electrical	County	5,600	\$130.00	\$130.00	
2/25/2025	5258	Electrical	County	2,000	\$50.00	\$0.00	\$50.00
2/25/2025	5257	Electrical	County	2,400	\$50.00	\$0.00	\$50.00
				<b>3,189,451</b>	<b>\$16,195.00</b>	<b>\$2688.00</b>	<b>\$13,552.00</b>

Total Records: 69

2/25/2025



## Case Activity Report

2/1/2025 - 2/28/2025

Activity Date	Case #	Parcel Address	Violation	Description	Activity Type	Description
2/27/2025	178	187 HOLLY ST		Demo old House	Inspection	New Owner will Demo old house.
2/17/2025	176	270 HURDLETOWN RD		Single Wide Mobile Home with part of roof missing.	Inspection	SWMH with part of roof missing. Appears to be and abandon structure. Will contact owners.
2/17/2025	177	277 HURDLETOWN RD		Burned house	Inspection	Burned house that possible needs to be demoed. Will contact owners.

Total Records: 3

2/28/2025

Page: 1 of 1

# COMMITTEE REPORTS