

**NORTHAMPTON COUNTY
REGULAR SESSION
September 7, 2016**

Be It Remembered that the Board of Commissioners of Northampton County met on September 7, 2016 with the following present: Fannie Greene, Joseph Barrett, Chester Deloatch, and Robert Carter.

Others Present: Kimberly Turner, Scott McKellar and Komita Hendricks

Absent: Virginia Spruill

Agenda Work Session:

A work session was held to discuss today's agenda items. Chairwoman Greene called upon County Manager Kimberly Turner for input. Ms. Turner had no changes. Vice-Chairman Barrett requested to add discussion regarding the Addressing & Road Naming Ordinance to the agenda.

Regular Session:

Chairwoman Greene called the meeting to order, welcomed everyone, and announced when citizens could make comments. Commissioner Carter gave the Invocation and the Pledge of Allegiance was recited.

Approval of Regular Session Minutes for August 1, 2016:

A motion was made by Chester Deloatch and seconded by Joseph Barrett to approve the Regular Session Minutes for August 1, 2016. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for August 1, 2016

A motion was made by Joseph Barrett seconded by Robert Carter to approve the Closed Session Minutes for August 1, 2016. . **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for September 7, 2016:

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the agenda for September 7, 2016 with the addition of adding Addressing & Road Naming Ordinance to the agenda after County Manager. **Question Called: All present voting yes. Motion carried.**

Ward Cemetery Services:

Mr. Steve Ward, Ward Cemetery Services, appeared before the Board to obtain approval of relocating the Peele-Bridgers Cemetery off Collier Road in Lasker. The grave sites consist of approximately 4 known and 4 unknown cemeteries.

Commissioner Carter question Attorney McKellar about cemetery relocation. Attorney McKellar stated Statue 65-106 have been followed.

A motion was made by Chester Deloatch and seconded by Joseph Barrett that Mr. Steve Ward request be granted. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

The Relocation of
The Peele-Bridgers Cemetery
For Robert and Pam Collier

Location:
Collier Road Approximately 800 feet
South of Bridger Road near
Lasker, NC

Contractor:
Steve Ward
Ward Cemetery Servivces
PO Box 703
Battleboro, NC

AFFIDAVIT OF PUBLICATION
This is not an Invoice
Roanoke-Chowan News-Herald
Post Office Box 1325
Ahoskie, North Carolina 27910

IN ACCOUNT WITH

Steve Ward
Ward Cemetery Services
PO Box 703
Battleboro, NC 27809

Date	Description	Words	Rate
8/11/2016	Legal Notice -Tax Parcel Number 07-00262	79	Flat Rate
Attorneys placing legal advertising are held responsible for payment. All statements payable 10 days after billing.			
Additional copies of this notice will be furnished except upon payment of fee of \$20.00.			

NORTH CAROLINA
NORTHAMPTON COUNTY

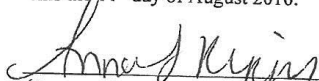
AFFIDAVIT OF PUBLICATION

Before the undersigned, a Notary Public, duly commissioned, qualified, and authorized by law to administer oaths, personally appeared the undersigned representative who being duly sworn, deposes and says that he (she) is an employee or other officer authorized to make this affidavit of Roanoke-Chowan Publications, LLC, engaged in the publication of a newspaper known as the Roanoke-Chowan News Herald, issued and entered as second class mailing in the Town Ahoskie, N.C., in said county and state; that he (she) is authorized to make this affidavit and sworn statement; and the notice or other legal advertisement, a true copy of which is attached hereto, was published in the Roanoke-Chowan News-Herald on the following date

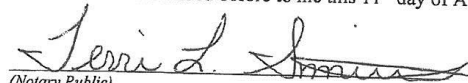
July 21 & 28, 2016 and August 4 & 11, 2016

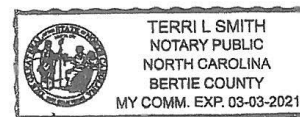
And that the said newspaper in which such notice, paper, document or legal advertisement was published was at the time of each and every such publication, a newspaper meeting all of the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

This the 11th day of August 2016.


(Signature of representative making affidavit)

Sworn to and subscribed before to me this 11th day of August 2016.


(Notary Public)



County in which the property is sold. Any person who occupies the property pursuant to a rental agreement entered into or renewed on or after October 1, 2007, may, after receiving the notice of sale, terminate the rental agreement by providing written notice of termination to the landlord, to be effective on a date stated in the Notice that is at least ten (10) days, but no more than ninety (90) days, after the sale date contained in the Notice of Sale, provided that the mortgagor has not cured the default at the time the tenant provides the Notice of Termination. Upon termination of a rental agreement, the tenant is liable for rent due under the rental agreement prorated to the effective date of such termination.

Legal Notice

In the matter of the intention for the removal and reinterment of approximately eight to ten graves, of which four have markers located on Collier Road approximately 800 feet South of Bridger Road. The Cemetery is located on Farm land with the Northampton County tax Parcel number 07-00262

Anyone having information about these graves or the next to kin please contact Steve Ward at (252) 903-5621

Steve Ward
Ward Cemetery Services
P.O. Box 703
Battleboro, NC 27809

ADMINISTRATOR'S/ EXECUTOR'S NOTICE

IN THE
GENERAL
COURT OF
JUSTICE
SUPERIOR COURT
DIVISION

STATE OF
NORTH
CAROLINA
NORTHAMPTON
COUNTY

Having qualified as Administrator of the Estate of Samuel James Kee Sr., late of Northampton County, North Carolina, hereby notify all persons having

above-named Administrator.

This is the 11th day of August, 2016.

Bradley A. Elliott,
Administrator
928 Roanoke Avenue
P. O. Drawer M
Roanoke Rapids, NC 27870

ALS M3062223

IN THE GENERAL
COURT OF JUSTICE
SUPERIOR COURT DIVISION
FILE NO. 08 CVS 254

NORTH CAROLINA

for NC 27983

DATE OF SALE: August 19, 2016

TIME OF SALE: 10:30 A.M.

LOCATION OF SALE: BERTIE
County Courthouse

RECORD OWNER(S): Walter Freeman and Gloria D. Freeman

TERMS OF THE SALE:

(1). This sale will be made subject to: (a) all prior liens, encumbrances, easements, right-of-ways, restrictive covenants or other restrictions of record affecting the property; (b) property taxes

Line Ads & Display Ads Av



SERVICE DIRECTORY 2016

Roanoke-Chowan
News-Herald

TO SIGN UP FOR YOUR SPOT IN THE NEW SERVICE
Call Anna Phipps: 252-332-7202 or
email: anna.phipps@cnews.com

Carpentry

Wiggins Carpentry
Roofing Painting
Remodeling Decks, etc
252-395-1304

Grading & H

Bulldozer/E
Lot/Land
Clearing & Grading



Electrical Se

Advertise
**Your Business
Here!**

Air Condition & Heating
Brickwork & Masonry
Cleaning Services

Peele - Bridgers Cemetery
Lasker, Northampton County, NC

Relationship with Franklin Bridgers:

Albert Wingate Barnes
3017 W CLINTON ST
TAMPA, FL. 33614-3438
Phone # 813-935-2430

Great-grandson

Thomas Sheldon Barnes
20 Kendrick Ave
Verona, Va 24482-9757
Phone # 540-248-3115

Great-grandson

Wayne Futrell
9651 US Highway 258
Murfreesboro, NC 27855-9465
Phone # 252-398-4703

Great-grandson

John Sullivan Futrell, Jr.
P.O. Box 29
Woodland, NC 27897-0029
Phone # 252-587-0321

Great-grandson

Wilson Wheeler Gibbs
154 Rd Ponderosa
Lowland, North Carolina 28552
Phone # 252-794-1363

Great-grandson

William Randolph Futrell
110 W Calhoun St
Jackson, NC 27845
Phone # 252-534-6571

Great-grandson

Perry Lee Collier
402 Spruce St
Woodland, NC 27897
Phone # 252-587-6151

Grandson

David Keith Britton
Lasker Golf Course
Woodland, NC 27897
Phone # 252-539-2372

Great-grandson

Dorothy Johnson Harcom
146 Songbird Trl
Yorktown, VA 23692-6172
Phone # 757-890-9161

Great-granddaughter

Cynthia Ann Askew
102 South St
Lasker, NC 27845-9752
Phone # 252-539-2581

Great-granddaughter

Wilson Wheeler Gibbs
154 Ponderosa Rd
Lowland, NC 28552-9649
Phone # 252-745-5429

Great-grandson

Dorothy Hoggard Turner
2608 W 18th Ave
Emporia, KS 66801-6108

Great-granddaughter

Clemmon Windfield Bridgers, Jr
210 Brinkleyville Rd
Ahoskie, NC 27910-8216
Phone # 252-332-5872

Great-grandson

Betty Howell Strickland
287 Graham Pond Rd
Angier, NC 27501-8764
Phone # 919-894-8773

Great-Granddaughter

John Michael Howell
1953 Quail Ridge Rd
Greenville, NC 27858-5599
Phone # 252-756-0519

Great-grandson

Mary Strickland Duke
6763 NC Highway 305
Jackson, NC 27845-9623

Granddaughter

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897.

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Albert W. Barnes 6.16.16
Signature Date

Please update if needed:

Albert Wingate Barnes _____
3017 W. Clinton St. _____
Tampa, FL 33614-3438 _____
(813) 935-2430 _____

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for

Please find my response below:

☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.

☐ No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

James S. Bolles 6/18/16

Thomas Sheldon Barnes _____
20 Kendrick Avenue _____

Verona, VA 24482-9151 _____
(540) 248-3115 _____

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Wayne Futrell 6-1-25-16
Signature Date

Please update if needed:

~~Wayne Futrell
9651 US Highway 258
Murfreesboro, NC 27855-9465
(252) 398-4703~~

Wayne Futrell
845 ~~Highway~~ Indian Branch Rd
Murfreesboro, NC 27855-9398
252 398 4331 Home
252 398 7981 cell


Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

 6/22/16
Signature Date

Please update if needed:

John Sullivan Futrell, Jr. _____

PO Box 29 _____

Woodland, NC 27897-0029 _____

(252) 587-0321

(252) 587-5871


Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- (☒) Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.


Signature

6/16/16
Date

Please update if needed:

William Randolph Futrell
~~110 W. Calhoun St.~~
Jackson, NC 27845
(252) 534-6571

Po Box 768

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- (☒) Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Perry Collier, Jr. Power of Attorney
Perry Collier, Sr. *6/14/2016*
Signature Date

Please update if needed:

Perry Lee Collier
402 Spruce Street
Woodland, NC 27897
(252) 587-6151

P.O. Box 237

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.

☐ No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

David Keith Britton 6/15/16
Signature Date

Please update if needed:

David Keith Britton _____
998 Lasker Golf Course _____
Woodland, NC 27897 _____
(252) 539-2372 _____

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery *with the*
☐ No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery. *under-*

Dorothy J. Harcum
Signature

6/17/2016
Date

*standing that
I will be satisfied in
sufficient time to be
there for disinterment
and reinterment of
the graves.*

Please update if needed:

Dorothy Johnson Harcum ^u *HARCUM*
146 Songbird Trail _____
Yorktown, VA 23692-6172 _____
(757) 890-9161 _____

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- (☒) Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.


Signature _____ Date 6/15/16

Please update if needed:

Cynthia Ann Askew _____

102 South Street _____

Lasker, NC 27845-9752 _____

~~(252) 539-2581~~

538-2014(H)

536-8397 (C)

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.

☐ No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Dorothy Haggard Jones 6/16/16
Signature Date

Dorothy Hoggard Turner
2608 W. 18th Avenue
Emporia, KS 66801-6108
Phone # 620-343-2011

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

 6/15/2016
Signature Date

Please update if needed:

Clemmon Windfield Bridgers, Jr.
210 Brinkley Road
Ahoskie, NC 27910-8216
(252) 332-5872

210 Brinkleyville Rd

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.

☐ No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

 6/15/16
Signature Date

Please update if needed:

Betty Howell Strickland
287 Graham Pond Road
Angier, NC 27501-8764
(919) 894-8773

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

(☒) Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.

(☐) No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

John Michael Howell 6/30/16
Signature Date

Please update if needed:

John Michael Howell

1663 Chatham Way

Greenville, NC 27834

(252) 341-6648

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- (☒) Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Mark by Mary Duke , 7-12-16
Signature Date
witnessed by Sandra Laster daughter

Please update if needed:

Mary Strickland Duck
6763 NC Highway 305
Jackson, NC 27845-9623
Phone #

Mary Strickland Duke

Robert & Pamela Collier
2705 NC Highway 35
Woodland, NC 27897

Mr. & Mrs. Collier,

I am in receipt of your letter explaining your reasons for needing to relocate the Peele-Bridgers Cemetery on the Collier Farm at 762 Collier Road in Woodland. The request was for me to sign and date giving my consent for the Peele-Bridgers Cemetery to be relocated to the far right corner at the back of the lot. This request is being made of me, because records show that I have a loved one buried in this cemetery.

Please find my response below:

- ☒ Yes, I have read, understand and give my consent to relocate Peele-Bridgers Cemetery.
() No, I have read, understand, but do not give my consent to relocate Peele-Bridgers Cemetery.

Wilson Wheeler Gibbs 7, 7, 16
Signature Date

Please update if needed:

Wilson Wheeler Gibbs

154 Ponderosa Rd.

Lowland, NC 28552

(252) 474-6810

BK:01017 PG:0378

FILED Aug 22, 2016 04:23:52 pm FILED
 BOOK 01017 NORTHAMPTON
 PAGE 0378 THRU 0381 COUNTY NC
 INSTRUMENT# 01637 ROBIN WILLIAMS
 RECORDING \$26.00 REGISTER
 EXCISE TAX \$48.00 OF DEEDS
 LAH

This certifies that there are no delinquent ad valorem real estate taxes, which the Northampton County Tax Collector is charged with collecting, that are a lien on: Parcel ID #s 07-00262 (Northampton County Office of Land Records) This is not a certification of the Northampton County Office of Land Records that the Parcel ID # matches the deed description.

8/22/16
 Date

Brenda Bidley / Tax Assistant
 Tax Collector/Chief Tax Collector/Tax Assistant

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$48.00

Mail/Box to: Robert L. Collier, 2705 NC Hwy 35, Woodland, NC 27897

This instrument was prepared by: Charles M. Slade, Jr., Attorney at Law – NO OPINION ON TITLE IS RENDERED BY CHARLES M. SLADE, JR. WITHOUT A SEPARATE WRITTEN OPINION ON TITLE FROM CHARLES M. SLADE, JR.

Brief description for the Index: 28.248 acres, Roanoke Township

THIS DEED made this 18th day of August, 20 16, by and between

GRANTOR

Perry Lee Collier, Jr., Administrator of the Estate of
 Jimmy Greene Collier

Betty H. Strickland, Executor of the Estate of
 Doris Sitterson

Betty H. Strickland, unmarried

Perry Lee Collier, Sr., unmarried

GRANTEE

Robert L. Collier and wife,
 Pamela R. Collier
 2705 NC Hwy 35
 Woodland, NC 27897

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

(17) R.F. 26.00
 R.S. 48.00

BK:01017 PG:0379

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple that certain tract or parcel of land situated in the Roanoke Township, Northampton County, North Carolina and more particularly described as follows:

That certain lot or parcel of land located in the southwest corner of the intersection of NCSR 1515 (Collier Road) and NCSR 1511 (Bridgers Road) in Roanoke Township, Northampton County, North Carolina containing 28.248 acres, more or less, shown and depicted as "28.248 Ac. TOTAL" according to that certain plat entitled BOUNDARY SURVEY OF PROPERTY TO BE CONVEYED TO ROBERT COLLIER AND WIFE PAMELA COLLIER dated July 11, 2016 drawn under the supervision of Jimmy E. Liveman, Jr., P.L.S., which plat is recorded in the Office of the Register of Deeds of Northampton County in Map Book 44, Page 192.

All or a portion of the property herein conveyed does not include the primary residence of the Grantor.

Perry Lee Collier, Jr. joins in this conveyance as Administrator of the Estate of Jimmy Greene Collier pursuant to GS 28A-17-12(a)(2). The first publication of Notice to Creditors occurred on August 11, 2015.

Betty H. Strickland joins in this conveyance as Executor of the Estate of Doris Sitterson pursuant to GS 28A-17-12(a)(2). The first publication of Notice to Creditors occurred on August 4, 2016 in Johnston County, North Carolina in The Selma News.

TO HAVE AND TO HOLD the aforesaid tract or parcel of land and all improvements thereon, and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

1. Street and utility easements of record or which would be revealed by an inspection of the property.
2. 2016 Ad Valorem Taxes.

IN WITNESS WHEREOF, the Grantor has hereunto set their hands and seals, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officer(s), the day and year first above written.

BK:01017 PG:0380

Perry Lee Collier, Jr. ADM. (SEAL)
Perry Lee Collier, Jr., Administrator of the Estate of Jimmy Greene Collier

Betty Howell Strickland (SEAL)
Betty H. Strickland, Individually and as Executor of the Estate of
Doris Sitterson

Perry Lee Collier Sr. (SEAL)
Perry Lee Collier, Sr.

By: Perry Lee Collier, Jr. POA (SEAL)
Perry Lee Collier, Jr., Attorney-in-Fact for Perry Lee Collier, Sr.

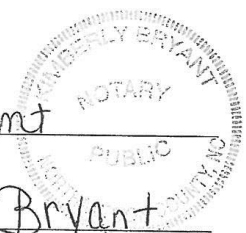
STATE OF NORTH CAROLINA

COUNTY OF Northampton

I, Kimberly Bryant, Notary Public for the aforesaid County and State, do hereby certify that PERRY LEE COLLIER, JR. Attorney-in-Fact, executed the foregoing and annexed instrument for and in behalf of the said PERRY L. COLLIER, SR., and that his authority to execute and acknowledge said instrument is contained in an instrument duly executed, acknowledged, and recorded in the Office of the Register of Deeds in the County of Northampton, State of North Carolina, on the 21st day of April, 2015, in Book 01000, Page 892 and that this instrument was executed under and by virtue of the authority given by said instrument granting him power of attorney. I do further certify that the said PERRY L. COLLIER, JR. acknowledged the due execution of the foregoing and annexed instrument for the purposes therein expressed for and in behalf of the said PERRY LEE COLLIER, SR..

WITNESS my hand and official seal, this the 18 day of August, 2015.

Kimberly Bryant
Notary Public
Print Name: Kimberly Bryant
My Commission Expires: April 6, 2020



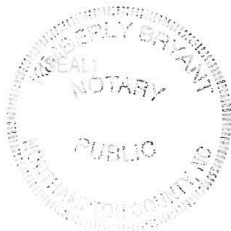
BK:01017 PG:0381

STATE OF NORTH CAROLINA

COUNTY OF Northampton

I, Kimberly Bryant, Notary Public for the aforesaid County and State, do hereby certify that BERRY LEE COLLIER, JR., ADMINISTRATOR OF THE ESTATE OF JIMMY GREENE COLLIER, personally appeared before me this day and acknowledged the due execution of this instrument.

Witness my hand and notarial seal, this the 18 day of August, 2016.



Kimberly Bryant
Notary Public

Print/Type Name: Kimberly Bryant

My Comm. Expires: April 6, 2020

STATE OF NORTH CAROLINA

COUNTY OF Johnston

I, Betty Howell Strickland, Notary Public for the aforesaid County and State, do hereby certify that BETTY H. STRICKLAND, INDIVIDUALLY AND AS EXECUTOR OF THE ESTATE OF DORIS SITTERSON, personally appeared before me this day and acknowledged the due execution of this instrument.

Witness my hand and notarial seal, this the 19 day of August, 2016.



Christopher J. Lewis
Notary Public

Print/Type Name: Christopher J. Lewis

My Comm. Expires: 11-6-19

Part 4. Removal of Graves.

§ 65-106. Removal of graves; who may disinter, move, and reinter; notice; certificate filed; reinterment expenses; due care required.

(a) The State of North Carolina and any of its agencies, public institutions, or political subdivisions, the United States of America or any agency thereof, any church, electric power or lighting company, or any person, firm, or corporation may effect the disinterment, removal, and reinterment of graves as follows:

- (1) By the State of North Carolina or any of its agencies, public institutions, or political subdivisions, the United States of America or any agency thereof, when it shall determine and certify to the board of county commissioners in the county from which the bodies are to be disinterred that such removal is reasonably necessary to perform its governmental functions and the duties delegated to it by law.
- (2) By any church authority in order to erect a new church, parish house, parsonage, or any other facility owned and operated exclusively by such church; in order to expand or enlarge an existing church facility; or better to care for and maintain graves not located in a regular cemetery for which such church has assumed responsibility of care and custody.
- (3) By an electric power or lighting company when it owns land on which graves are located, and the land is to be used as a reservoir.
- (4) By any person, firm, or corporation who owns land on which an abandoned cemetery is located after first securing the consent of the governing body of the municipality or county in which the abandoned cemetery is located.

(b) The party effecting the disinterment, removal, and reinterment of a grave containing a decedent's remains under the provisions of this Part shall, before disinterment, give 30 days' written notice of such intention to the next of kin of the decedent, if known or subject to being ascertained by reasonable search and inquiry, and shall cause notice of such disinterment, removal, and reinterment to be published at least once per week for four successive weeks in a newspaper of general circulation in the county where such grave is located, and the first publication shall be not less than 30 days before disinterment. Any remains disinterred and removed hereunder shall be reinterred in a suitable cemetery.

(c) The party removing or causing the removal of all such graves shall, within 30 days after completion of the removal and reinterment, file with the register of deeds of the county from which the graves were removed and with the register of deeds of the county in which reinterment is made, a written certificate of the removal facts. Such certificate shall contain the full name, if known or reasonably ascertainable, of each decedent whose grave is moved, a precise description of the site from which such grave was removed, a precise description of the site and specific location where the decedent's remains have been reinterred, the full and correct name of the party effecting the removal, and a brief description of the statutory basis or bases upon which such removal or reinterment was effected. If the full name of any decedent cannot reasonably be ascertained, the removing party shall set forth all additional reasonably ascertainable facts about the decedent including birth date, death date, and family name.

The fee for recording instruments in general, as provided in G.S. 161-10(a)(1), for registering a certificate of removal facts shall be paid to the register of deeds of each county in which such certificate is filed for registration.

(d) All expenses of disinterment, removal, and acquisition of the new burial site and reinterment shall be borne by the party effecting such disinterment, removal, and reinterment,

including the actual reasonable expense of one of the next of kin incurred in attending the same, not to exceed the sum of two hundred dollars (\$200.00).

(e) The Office of Vital Records of North Carolina shall promulgate regulations affecting the registration and indexing of the written certificate of the removal facts, including the form of that certificate.

(f) The party effecting the disinterment, removal, and reinterment of a decedent's remains under the provisions of this Part shall ensure that the site in which reinterment is accomplished shall be of such suitable dimensions to accommodate the remains of that decedent only and that such site shall be reasonably accessible to all relatives of that decedent, provided that the remains may be reinterred in a common grave where written consent is obtained from the next of kin. If under the authority of this Part, disinterment, removal, and reinterment are effected by the State of North Carolina or any of its agencies, public institutions, or political subdivisions, the United States of America or any agency thereof, any electric power or lighting company, then such disinterment, removal, and reinterment shall be performed by a funeral director duly licensed as a "funeral director" or a "funeral service licensee" under the provisions of Article 13A of Chapter 90 of the General Statutes.

(g) All disinterment, removal, and reinterment under the provisions of this Part shall be made under the supervision and direction of the county board of commissioners or other appropriate official, including the local health director, appointed by such board for the county where the disinterment, removal, and reinterment take place. If reinterment is effected in a county different from the county of disinterment with the consent of the next of kin of the deceased whose remains are disinterred, then the disinterment and removal shall be made under the supervision and direction of the county board of commissioners or other appropriate official, including the local health director, appointed by such board for the county of the disinterment, and the reinterment shall be made under the supervision and direction of the county board of commissioners or other appropriate official, including the local health director, appointed by such board for the county of reinterment.

Due care shall be taken to do said work in a proper and decent manner, and, if necessary, to furnish suitable coffins or boxes for reintering such remains. Due care shall also be taken to remove, protect, and replace all tombstones or other markers, so as to leave such tombstones or other markers in as good condition as that prior to disinterment. Provided that in cases where the remains are to be moved to a perpetual care cemetery or other cemetery where upright tombstones are not permitted, a suitable replacement marker shall be provided.

(h) Nothing contained in this Part shall be construed to grant or confer the power or authority of eminent domain, or to impair the right of the next of kin of a decedent to remove or cause the removal, at his or their expense, of the remains or grave of such decedent. (1919, c. 245; C.S., ss. 5030, 5030(a); Ex. Sess. 1920, c. 46; 1927, c. 23, s. 1; c. 175, s. 1; 1937, c. 3; 1947, cc. 168, 576; 1961, c. 457; 1963, c. 915, s. 1; 1965, c. 71; 1971, c. 797, s. 1; 1977, c. 311, s. 1; 2001-390, s. 3; 2007-118, s. 1.)

Budget Amendments:

Ms. Leslie Edwards, Finance Director, appeared before Board to obtain approval of Budget Amendments #54-59.

A motion was made by Robert Carter and seconded by Chester Deloatch that Budget Amendments #54-59 be adopted. **Question Called:** *All present voting yes.* **Motion carried.**

Audit Contract:

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval of the audit contract with Thompson, Price, Scott, Adams & Co. PA for Fiscal Year 2015-2016 in the amount of \$43,750.

A motion was made by Robert Carter and seconded by Chester Deloatch to approve the audit contract for the accounting firm of Thompson, Price, Adams & Co, PA for fiscal year 2015-2016 to audit Northampton County's financial records, prepare the Financial Statements and assist with any accounting requirements. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

BUDGET AMENDMENTDATE 06/28/16JE-NO 54

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				Fund 11		
				<u>Cultural Arts</u>		
				Revenue:		
803531	423105			Cultural Art -Vendor Fees	225	00
				Expenditures:		
805346	568505	225	00	Other Supplies		
				Budget Amended		
				to include Earned Revenue		
		225	00		225	00

PREPARED BY Mary BradleyPOSTED BY Mary BradleyAPPROVED BY DATE 06/28/1606/28/16

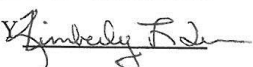
BOARD APPROVED _____

JE-NO 55

PREPARED BY Mary Bradley POSTED BY Mary Bradley APPROVED BY [Signature]
DATE 06/28/16 06/28/16 BOARD APPROVED

BUDGET AMENDMENTDATE 06/30/16JE-NO 56

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				Fund 11		
				<u>Cultural Arts</u>		
113310	461230			Cultural Arts Grant	542	00
116123	500103	542	00	Arts in the Park		
				Received additional revenue from Grant		
		542	00		542	00

PREPARED BY Mary BradleyPOSTED BY Mary BradleyAPPROVED BY DATE 07/19/1607/19/16

BOARD APPROVED _____

BUDGET AMENDMENTDATE 06/30/16JE-NO 57

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				Fund 11		
				<u>Aging</u>		
113310	433100			Title III B	2,714	00
115196	569500	2,714	00	Congregate - Faison Senior Center		
				Received additional revenue from Grant		
		2,714	00		2,714	00

PREPARED BY Mary BradleyPOSTED BY Mary BradleyAPPROVED BY DATE 08/24/1608/24/16

BOARD APPROVED _____

DATE 06/30/16 JE-NO 58

DATE 06/30/16 JE-NO 58

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				Fund 11		
				<u>Sheriff</u>		
113830	438360			Insurance Proceeds	2,016	00
114310	535300	2,016	00	Repairs to Vehicles		
				2013 Dodge Charger		
		2,016	00		2,016	00

PREPARED BY Mary Bradley POSTED BY Mary Bradley APPROVED BY *Mary Bradley*
DATE 08/24/16 08/24/16 BOARD APPROVED



NORTHAMPTON COUNTY

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

Finance Telephone (252) 534-1536 or (252) 534-5301

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie H. Edwards
Finance Director

Bill Blanchard
MIS

TO: Northampton County Board of Commissioners

FROM: Leslie Edwards, Finance Officer

DATE: August 29, 2016

RE: Audit Contract for Northampton County

PURPOSE:

The purpose of this decision paper is to seek the approval of the audit contract for the accounting firm of Thompson, Price, Adams & Co., P.A. to audit Northampton County's financial statements for fiscal year ending June 30, 2016.

FACTS:

1. G.S. 159-34 of the Local Government budget and Fiscal Control Act requires each local government and public authority to have financial statements audited annually by an independent auditor.
2. In order to have the audit complete by October 31, 2016, Northampton County must enter into a contract with an accounting firm and submit the contract to the LGC for approval as stated in G.S. 159-34.
3. Thompson, Price, Adams & Co., PA are well qualified and have twenty plus years of county government auditing experience.

DISCUSSION:

The local government commission requires the independent auditor to be selected by qualifications and experience before cost. The cost estimate for Thompson, Price, Adams & Co, PA is \$43,750.00. Attached you will find the audit contract and the letter of engagement. I have also attached the prior auditor's engagement letter for reference.

RECOMMENDATION:

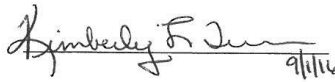
Recommend that the Northampton County Board of Commissioners approve the audit contract for the accounting firm of Thompson, Price, Adams & Co, PA for fiscal year 2015-2016 to audit Northampton County's financial records, prepare the Financial Statements and assist with any accounting requirements.

Respectively submitted.

COORDINATION:

County Manager

Concur:

 9/1/16

Concur with Comment:

Non-Concur

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR	
VENDOR #		Thompson, Price, Scott, Adams & Co, P.A.	
		Address	PO Box 398, Whiteville, NC 28472
		Contact	Alan Thompson
		2	Originals 0 Copies
CONTRACT #		Amount \$ 43,750.00	
New Contract		Yes	
Renewal		Date originally approved by the Board of Commissioners	
Cost or Material Changes		Yes	
Original Contract sent to Contract Administrator		Date: 8/26/2016	
Originating Department/Individual: Leslie Edwards		Item or Service: Audit Contract	
Department Involved: Finance		Type of Contract:	
Line Item Budgeted: 114130-519100		Period of Coverage: July 1, 2015 - June 30, 2016	
GRANTS			
Board approval for Application		Approved	Set Verified
Board approval for Acceptance		Approved	Set Verified
COUNTY ATTORNEY		Date Received: 8/30/2016	Date Approved: 8/31/2016
Approved as to Form: YES		Approved as to Legal Sufficiency: YES	
Revisions Necessary? YES		Board Action Necessary? YES	
Date Revisions were made? 8/31, By Atty.		<i>Scott Price</i>	
FINANCE <i>RHE</i>		Date Received: 8/31/16	Date Audited: 8/31/16
Non encumbered contract Yes No			
ASSISTANT COUNTY MANAGER		Date Received	Date Approved:
COUNTY MANAGER		Date Received 9/1/16	Date Approved: 9/1/16
BOARD OF COMMISSIONERS		CLERK TO THE BOARD	
Date approved by Board		Date Received	Date Attested:
CONTRACT ADMINISTRATOR			
Attorney	Finance	Asst Cty Mgr	Cty Mgr Clerk
Outside Agency Signatures:		Date Sent :	Date received:
Copies Delivered to Appropriate Departments:		ORIGINATING	FINANCE
Original to Outside Agency: (Departments to deliver)		Date:	
File County Original / Add to Database:		Date:	
NOTES:			
____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal ____ copies sent to originating departments with note to forward to vendor			
PROBLEMS:			
Corrective Action:		Date:	
		Initial:	

LGC-205 (Rev. 2016)

CONTRACT TO AUDIT ACCOUNTS

Of NORTHAMPTON COUNTY
Primary Governmental Unit

Discretely Presented Component Unit (DPCU) if applicable

On this 19TH day of AUGUST, 2016,

Auditor: THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A. Auditor Mailing Address: PO BOX 398

WHITEVILLE, NC 28472

Hereinafter referred to as The Auditor

and BOARD OF COMMISSIONERS (Governing Board(s)) of NORTHAMPTON COUNTY
(Primary Government)

and _____: hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning JULY 1, 2015, and ending JUNE 30, 2016. 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 will 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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a 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 and/or audit documentation 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Contract to Audit Accounts (cont.)

NORTHAMPTON COUNTY

Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit 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 Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: OCTOBER 31, 2016. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 will 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 findings, together with his recommendations for improvement. That written report must 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.
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. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. **(Note: Fees listed on signature pages.)**
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Contract to Audit Accounts (cont.)

NORTHAMPTON COUNTY

Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, agreed-upon procedures report, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/sl原因/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.sl原因.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of

Contract to Audit Accounts (cont.)

NORTHAMPTON COUNTY

Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #24 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

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

SEE ENGAGEMENT LETTER

18. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of October 2015. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.**
21. 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.
22. **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.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 143-6A-4. Contractor shall not utilize any subcontractor that is identified on the List.
24. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) NORTHAMPTON COUNTY
Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

NORTHAMPTON COUNTY - FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] N/A

Audit \$43,750

Preparation of the annual financial Statements

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 32,813

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

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

Name of Audit Firm

By ALAN W. THOMPSON

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date 8-19-2016

alanthompson@tpsacpas.com

Email Address of Audit Firm

Governmental Unit Signatures:

NORTHAMPTON COUNTY

Name of Primary Government

By FANNIE P. GREENE, CHAIR

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By

Chair of Audit Committee - Type or print name

**

Signature of Audit Committee Chairperson

Date

**** If Governmental Unit has no audit committee, mark this section "N/A"**

NORTHAMPTON COUNTY

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By LESLIE EDWARDS

Primary Governmental Unit Finance Officer:

Type or print name

Leslie A. Edwards

Primary Government Finance Officer Signature

Date 8/31/16

(Pre-audit Certificate must be dated.)

leslie.edwards@nhcnc.net

Email Address of Finance Officer

Date Primary Government Governing Body
Approved Audit Contract - G.S. 159-34(a)



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

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

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

August 19, 2016

Northampton County
100 West Jefferson Street
Jackson, NC 27845

To Management and Those Charged With Governance:

We are pleased to confirm our understanding of the services we are to provide the Northampton County for the year ended June 30, 2016. We will audit the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Northampton County as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Northampton 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 the Northampton County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Budgetary Comparison Schedules
3. Other Postemployment Benefits Schedules
4. Schedule of the Proportionate Share of the Net Pension Asset and Schedule of Contributions - LGERS

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

1. Schedule of Expenditures of Federal and State Awards.
2. Combining Statements, Individual Fund Statements, and Supporting Schedules

Our responsibility for other information included in documents containing the entity's audited financial statements and auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether such other information contained in these documents is properly stated.

Members

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. The objective also includes reporting on-

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that 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) that 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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners and management of Northampton County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories (if material), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Test 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. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Northampton 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 Northampton County's major programs. The purpose of these procedures will be to express an opinion on Northampton 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 and State awards, and related notes of Northampton County in conformity with U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal and State 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 and State awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse 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 May 15, 2016.

You are responsible for identifying all federal and State 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) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and State awards. You also agree to make the audited financial statements readily available to intended users of schedules of expenditures of federal and State 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 and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and State 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 and State awards.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedules of expenditures of federal and State awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State 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, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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.

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. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

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 submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' report or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

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 in a timely manner to Oversight Agencies (or its designee), a federal agency provided direct or indirect funding, or the U.S. Government Accounting 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 or for any additional period requested by the federal cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit by approximately September 1, 2016 and to issue our reports no later than November 30, 2016. Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$43,750. Also, any excessive additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Board. 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 audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

Alan W. Thompson, CPA
Thompson, Price, Scott, Adams & Co., P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Northampton County.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

CC: Board of Commissioners

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

March 25, 2015

Dorothy Vick, Finance Director
Northampton County
100 West Jefferson Street
Jackson, NC 27845

We are pleased to confirm our understanding of the services we are to provide Northampton County, NC for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Northampton County as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement Northampton 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 Northampton County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited: 1) Management's Discussion and Analysis and 2) the Law Enforcement Officer's Special Separation Allowance schedules (if applicable), and 3) Other Post-Employment Benefit schedules (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Northampton County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole: 1) the combining and individual fund financial statements, 2) budget and actual schedules, 3) other schedules, 4) supplemental ad valorem tax schedules, and 4) the Schedule of Expenditures of Federal and State Awards.

730 13th Avenue Drive SE ♦ Hickory, North Carolina 28602 ♦ Phone 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, North Carolina 28681 ♦ Phone 828-632-9025 ♦ Fax 828-632-9085
Toll Free Both Locations 1-800-948-0585 ♦ Website: www.martinstarnes.com

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 OMB Circular A-133, and will include tests of the accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal and State awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with compliance requirements, and for preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the requirements of OMB Circular A-133 and the State Single Audit Implementation Act. As part of the audit, if we assist with the preparation of your financial statements, Schedule of Expenditures of Federal and State Awards, and related notes, you will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements, Schedule of Expenditures of Federal and State Awards and related notes, and that you have reviewed and approved the financial statements, Schedule of Expenditures of Federal and State Awards, and the related notes prior to their issuance and have accepted responsibility for them. If applicable, you agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation in the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. 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, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of interim fieldwork or prior to year-end.

You are responsible for the preparation of the Schedule of Expenditures of Federal and State Awards in conformity with OMB Circular A-133. You agree to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains and indicates that we have reported on the Schedule of Expenditures of Federal and State Awards. You also agree to include the audited financial statements with any presentation of the Schedule of Expenditures of Federal and State Awards that includes our report thereon or make the audited financial statements readily available to intended users of the Schedule of Expenditures of Federal and State Awards no later than the date the Schedule of Expenditures of Federal and State Awards is issued with our report thereon. Your responsibilities include acknowledging to use in the written representation letter that (1) you are responsible for presentation of the Schedule of Expenditures of Federal and State Awards in accordance with OMB Circular A-133 and the State Single Audit Implementation Act; (2) that you believe the Schedule of Expenditures of Federal and State Awards, including its form and content, is fairly presented in accordance with OMB Circular A-133 and the State Single Audit Implementation Act; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reason 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 and State Awards.

You are responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. If applicable, your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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 for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 OMB Circular A-133, 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 and/or State 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 OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 OMB Circular A-133.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Northampton County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Northampton County's major programs. The purpose of these procedures will be to express an opinion on Northampton County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration, Fees, and Other

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.

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.

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

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 submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to 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 Martin Starnes & Associates, CPAs, 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 by a regulator. If we are aware that a federal or State awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Marcie Spivey is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are stated in the Contract to Audit Accounts. Our invoices for these fees will be rendered in four installments as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these

items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

The contract fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$250 per hour.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our peer review report for the year ended December 31, 2011 accompanies our Contract to Audit Accounts.

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

Very truly yours,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Northampton County.

By:

Dorothy E. Vrab

Title:

Finance Officer

Date:

April 20, 2015

Roanoke-Chowan Community College:

Dr. Jimmy Tate, President of Roanoke-Chowan Community College, introduced himself to the Board.

Motor Vehicle Refunds:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes assessed in the amount of \$1,092.14 on 28 appeals.

A motion was made by Chester Deloatch and seconded by Joseph Barrett to approve the request from Mrs. Cathy Allen to refund 1,092.14. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals
Motor Vehicle Refunds

DT: August 30, 2016

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$1,092.14** on twenty-eight (28) appeals.

FACTS: Attached hereto is a listing of property owners who have requested that I appeal to the Board of Commissioners on their behalf for a release or refund of tax to which they seek relief as provided in G.S. 105-381.

DISCUSSION: G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such tax. Such appeal must be presented within five years after the tax first became due or within six months after the payment of such tax, whichever is later.

The Board of Commissioners may, upon receiving a taxpayer's written statement of a valid defense, release or refund such tax if the valid defense is one of the following:

- (1) A tax imposed through clerical error
- (2) An illegal tax
- (3) A tax levied for an illegal purpose

CONCLUSION: The Board of Commissioners have the authority to grant, release, or refund due to the above three reasons.

RECOMMENDATION: That the Board of Commissioners approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amounts and for the reasons stated on the listings.

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

7-Sep-16							
AD VALOREM TAX APPEALS							
MOTOR VEHICLE REFUND ADJUSTMENTS							
NAME			ACTION		AMOUNT		REASON
Shawn A. Adams			Refund		\$7.25		Vehicle Sold
Richard C. Bayse			Refund		\$7.41		Vehicle Sold
Larry W. Bedgood			Refund		\$171.96		Over Assessment
Amecia S. Boyce			Refund		\$0.24		Situs Error
David P. Brown			Refund		\$10.45		Vehicle Sold
Harvey F. Coggins, jr			Refund		\$11.26		Situs Error
Phillip Deloatch			Refund		\$1.71		Vehicle Sold
Vernon E. Dickens			Refund		\$12.35		Situs Error
Mary A. Evans			Refund		\$37.27		Vehicle Sold
Brandon S. Green			Refund		\$84.10		Insurance Lapse
David L. Hesaltine			Refund		\$12.52		Vehicle Sold
Willie High			Refund		\$10.23		Vehicle Sold
Laura D. Hood			Refund		\$10.18		Vehicle Sold
Jerry W. Jordan			Refund		\$18.56		Vehicle Sold
James L. Eldridge			Refund		\$127.60		Vehicle Sold
Eleanor P. Motley			Refund		\$32.48		Vehicle Totalled
NC Boat Brokers INC			Refund		\$252.97		Vehicle Sold
Leonard E. Ogden			Refund		\$4.40		Over Assessment
Shelia B. Person			Refund		\$48.27		Tag Surrender
Laura A. Phillips			Refund		\$13.61		Vehicle Sold
Carroll R. Pope			Refund		\$98.46		Situs Error
April F. Pulliam			Refund		\$4.34		Vehicle Sold
Jerry P. Pulliam			Refund		\$11.78		Vehicle Sold
John B. Sapp			Refund		\$6.10		Vehicle Sold
Edward D. Shafer Jr			Refund		\$9.06		Vehicle Sold
Katie P. Sumner			Refund		\$3.89		Vehicle Sold
Robert M. Surry			Refund		\$48.48		Vehicle Sold
Joshua L. Turner			Refund		\$35.21		Vehicle Sold
TOTAL REFUND AMOUNT					\$1,092.14		
Respectfully submitted,							
CATHY B. ALLEN							
TAX ADMINSTRATOR							
CBA/epj							
CC: Board of Commissioners (7)							
County Manager (1)							
Clerk to Board (6)							

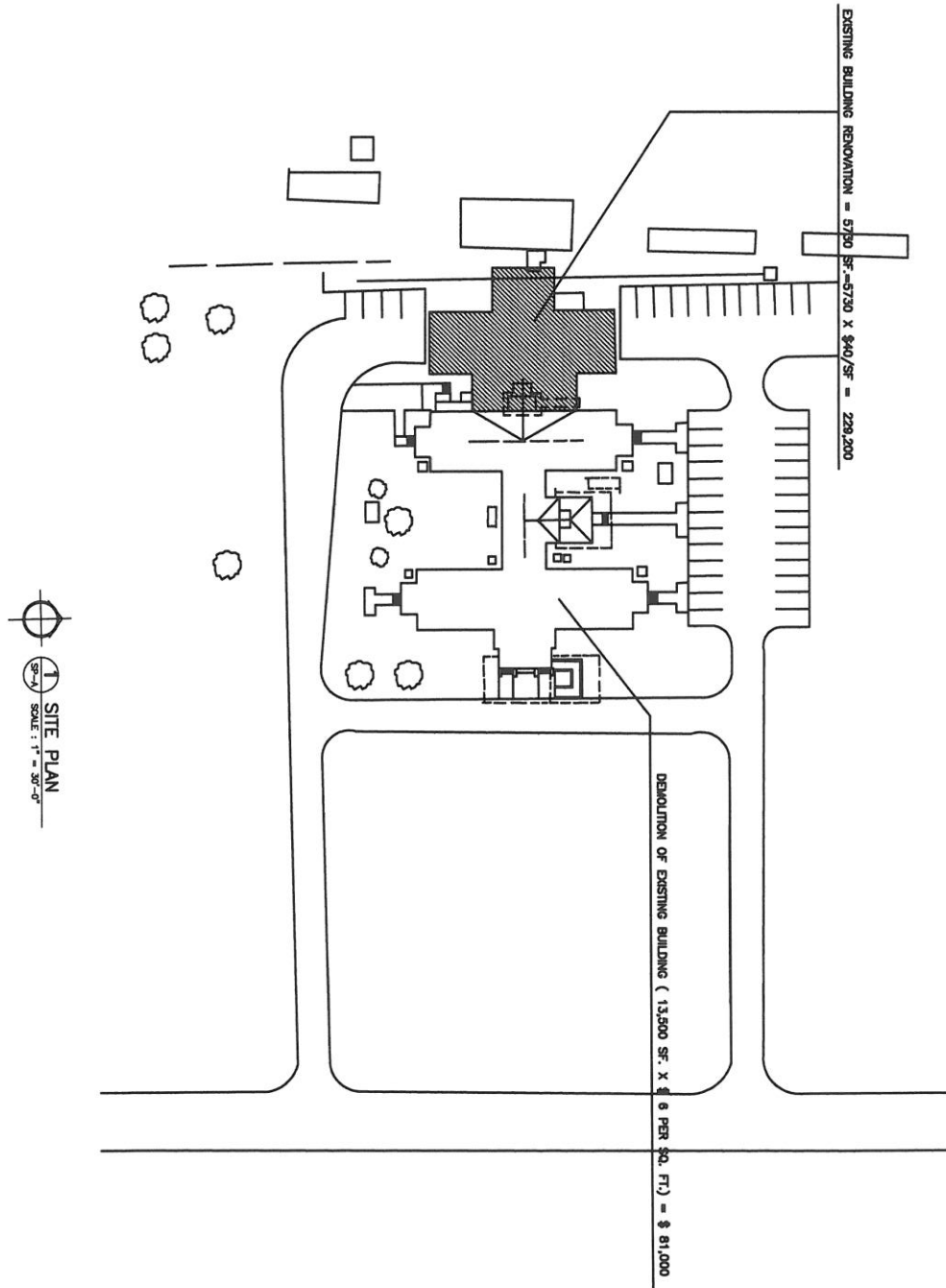
Old DSS Building Renovations Project:

Mr. Surapon Sujjavanich, Architect, gave an overview of the proposed plan for the Old DSS Bldg. Project.

Commissioner Deloatch asked about the cost. County Manager Turner noted that the cost is approximately \$2.1 million.

Commissioner Carter reminded the Board that we need to utilize our buildings and not let them just sit there like some of the schools are currently. Commissioner Carter also stated the County is currently paying rent to house some of the departments and the rent money could be used toward this project.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**



7/1/2016

NORTHAMPTON COUNTY MULTI-NEEDS PROJECT
 ATTN: KIMBERLY L. TURNER, COUNTY MANAGER
NORTHAMPTON COUNTY
 JACKSON, NORTH CAROLINA

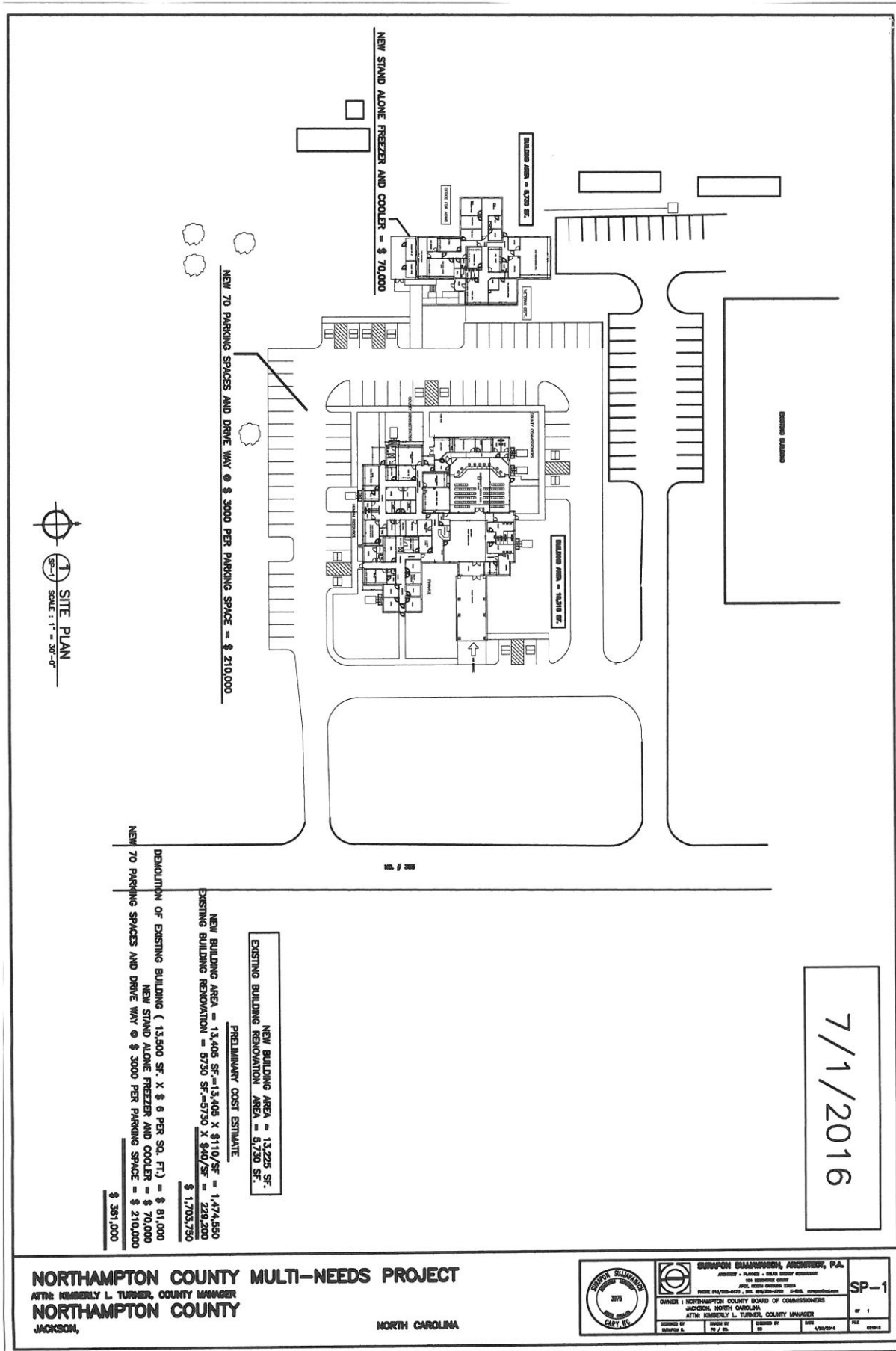


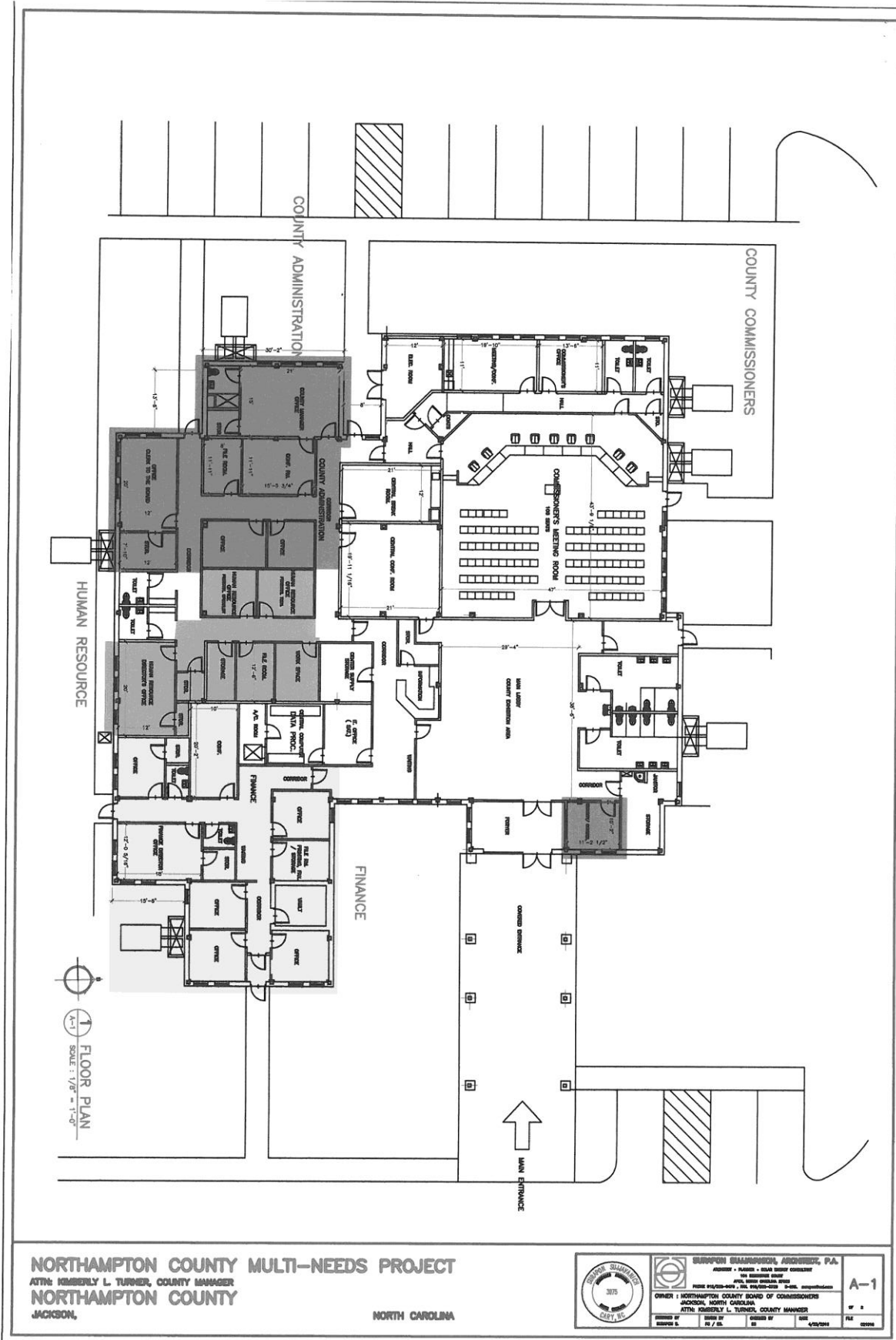
STEPHEN S. HAMMONS, ARCHITECT, P.A.
 ARCHITECT • PLANNER • SCULPTURE RESTORATION
 1000 UNIVERSITY DRIVE
 SUITE 1000 COLUMBUS NC 28601
 PHONE 919/735-0001 • FAX 919/735-0002 • E-MAIL stephen@sshammons.com

OWNER: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
 JACKSON, NORTH CAROLINA
 ATTN: KIMBERLY L. TURNER, COUNTY MANAGER

DESIGNED BY: SS
 CHECKED BY: JLT
 DATE: 4/29/2016
 FILE: 000004

SP-A
 OF 3





Request Date and Time for Public Hearing - ROAP:

Mrs. Joslyn Debraux-Reagor, Aging Director, appeared before the Board to request a Public Hearing date and time for the ROAP application.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of September 19, 2016 at 6:05 pm.

A motion was made by Robert Carter and seconded by Joseph Barrett to set the date and time of September 19, 2016 at 6:05 pm Public Hearing for the ROAP application. **Question Called: All present voting yes. Motion carried.**

Approval of CPTA MOU:

Mrs. Joslyn Debraux-Reagor, Aging Director, appeared before the Board to request the approval of the CPTA Memorandum of Understanding.

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the CPTA Memorandum of Understanding. **Question Called: All present voting yes. Motion carried.**

Appointments to HCCBG Board:

Mrs. Joslyn Debraux Reagor, Aging Director, appeared before the Board to approve the request to appoint Mrs. Patricia Dickens to the Home and Care Community Block Grant Financial Advisory Committee.

A motion was made by Chester Deloatch and seconded by Robert Carter to approve the recommendation for Patricia Dickens to the HCCBG Board. **Question Called: All present voting yes. Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER

To: Northampton County Board of Commissioners
From: Office on Aging
Date: September 7, 2016
Reference: Choanoke Public Transportation Authority Memorandum of Understanding
FY 2016-2017

Purpose: To obtain the Board's approval of the Choanoke Public Transportation Authority Memorandum of Understanding.

Facts: The memorandum of Understanding is a form that the CPTA director put in place with the approval of the NCDOT that gives the director the ability to move money as needed from one county to the other if funds are available for the need of continuing services to the county that need funding help.

Discussion: This Memorandum of Understanding is in place to help with continuing services that will be used if needed to serve the transportation to those who need and use the services for doctors' appointments, Nutrition and General transportation.

Conclusion:

Approval of this MOU will allow senior adults in Northampton County to continue to receive services if funding is needed after the allocated funds are depleted.

Recommendation:

That the Board of Commissioners approves the Choanoke Public Transportation Memorandum of Understanding.

Respectfully Submitted



Joslyn Debraux-Reagor
Northampton County Office on Aging

Kimberly Turner, County Manager

Concur: Kimberly Turner

Concur with comments: _____

Non-Concur: _____

Leslie Edwards, County Finance Director

Concur: Leslie Edwards

Concur with comments: _____

Non-Concur: _____

Joslyn Debraux-Reagor, Office on Aging Director

Concur: Joslyn Debraux-Reagor

Concur with comments: _____

Non-Concur: _____

Memorandum of Understanding
Choanoke Public Transportation Authority
Rural General Public Funds

In accordance with the North Carolina Department of Transportation Rural Operating Assistance Program (ROAP) State Management Plan, Choanoke Public Transportation Authority (CPTA) is eligible for an additional flexibility to be able to transfer funds between Counties being a Regional Transit System.

When General Funds are depleted in one of the following counties (Bertie, Halifax, Hertford and Northampton), Choanoke Public Transportation Authority will have the need to transfer funds from one County to another due to the transportation service demands.

County Manager

Date _____

Leslie A. Edwards

Date 8-15-14

County Finance

Paula Perry

Date 8-9-16

CPTA Transportation Director

DECISION PAPER

To: Northampton County Board of Commissioners
From: Office on Aging
Date: September 7, 2016
Re: Appointment to the Home and Community Care Block Grant Advisory Committee

Purpose: To obtain the Board's approval of recommendations to the Home and Community Block Grant Financial Committee.

Facts: The Home and Community Care Block Grant Financial Advisory Committee require that there be at least 10 members on the committee who have a concern for the Seniors' of our county.

Discussion: The person I have selected is Patricia Dickens of Conway. Patricia shows interest in what is happening with the seniors in Northampton County and I believe she will be a strong voice in voting and giving financial reasoning to the committee.

Conclusion: Approval of the new Home and Care Community Block Grant Advisory Financial Committee member.

Recommendation: That the Board of Commissioners approve the recommendation for Patricia Dickens to the Home and Care Community Block Grant Financial Advisory Committee.

Respectfully Submitted,



Joslyn Debraux-Reagor

Request for Date and Time Public Hearing for Rezoning

Mr. William Flynn, Zoning Director, appeared before the Board to request a Public Hearing date and time for Rezoning.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of October 17, 2016 at 6:05 pm.

A motion was made by Robert Carter and seconded by Joseph Barrett to set the date and time of October 17, 2016 at 6:05 pm for a Public Hearing for Rezoning. **Question Called:** *All present voting yes.* **Motion carried.**

Request for Date and Time for Public Hearing for Amendment to Zoning Ordinance:

Mr. William Flynn, Zoning Director, appeared before the Board to request a Public Hearing date and time for an Amendment to Northampton County Zoning Ordinance.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of October 3, 2016 at 10:05 am.

A motion was made by Joseph Barrett and seconded by Chester Deloatch to set the date and time of October 3, 2016 at 10:05 am for a Public Hearing for an Amendment to Northampton County Zoning Ordinance. **Question Called:** *All present voting yes.* **Motion carried.**

Appointments to Planning Board:

Mr. William Flynn, Zoning Director, appeared before the Board to request three potential appointments to the Northampton County Planning Board. They are Ms. Margaret Burgwyn representing for District 2, Mrs. Veronica Lofton representing District 3, and Mr. John Foriest representing from EDC.

A motion was made by Chester Deloatch and seconded by Robert Carter to approve the Northampton County Planning Board request for replacements for districts two and three along with a representative from the Economic Development Commission. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FROM: WILLIAM FLYNN, NORTHAMPTON COUNTY PLANNING AND ZONING DIRECTOR
DATE: SEPTEMBER 7, 2016
SUBJECT: PLANNING BOARD APPOINTMENTS

PURPOSE:

The purpose of this decision paper is to consider three potential appointments to the Northampton County Planning Board. There are three individuals that are up for consideration. They are:

Representing District 2 – Ms. Margaret Burgwyn

Representing District 3 – Mrs. Veronica Lofton

Representing the Northampton County Economic Development Commission - Mr. John Foriest

CONCLUSION:

The Northampton County Planning Board needs replacements for districts two and three along with a representative from the Economic Development Commission. Ms. Burgwyn, Mrs. Lofton and Mr. Foriest have been nominated and agreed to serve on the planning board in their respective districts.

Introduction of New Employee-Public Works:

Mr. Jason Morris, Public Works Director, introduced Mr. Eric Sawyer, a new employee within the Water and Sewer Department.

Scrap Tire Disposal Contract:

Mr. Jason Morris, Public Works Director, appeared before the Board to obtain approval of the contract to recycle and dispose of scrap tires collected with the Northampton County Solid Waste Scrap Tire Program with Central Carolina Holding, LLC. Mr. Morris stated the contract is for 5 years at \$1,075 per trailer load and can be canceled with a 30 day written notice.

A motion was made by Robert Carter and seconded by Joseph Barrett to approve the scrap tire recycling contract with Central Carolina Holdings, LLC. **Question Called:** *All present voting yes.* **Motion carried.**

Water Bulk Rate Increase for Warren County:

Mr. Jason Morris, Public Works Director, appeared before the Board to obtain approval for a water rate increase in accordance to the water purchase contract with Warren County.

Mr. Morris stated the rate increase was from \$3.18 to \$3.24 per 1000 gallons. Mr. Morris also stated that Warren County has not purchased any water in the last 8 months. The contract is for 40 years.

A motion was made by Robert Carter and seconded by Joseph Barrett to grant this increase from \$3.18 to \$3.24 per 1000 gallons. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER

To: Northampton County Board of Commissioners

From: Jason S. Morris, Public Works Director

Date: September 7, 2016

Reference: Scrap Tire Recycling and Disposal Contract

Purpose: The purpose of this Decision Paper is to obtain approval by the Board of Commissioners for a contract to recycle and dispose of scrap tires collected with the Northampton County Solid Waste Scrap Tire Program.

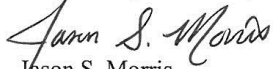
Facts:

1. Northampton County currently has a working contract with Central Carolina Holdings, LLC located in Cameron, NC, to recycle and dispose of scrap tires collected by the County.
2. In accordance with NCGS 143-131, the informal bid process was used and proposals were received by the Public Works Department from qualifying firms for the recycling and disposal of scrap tires collected by Northampton County.
3. The bids received were as follows:
 - a. Central Carolina Holdings, LLC
\$1,075 per Trailer Load
+ Fuel Surcharges
+ Yearly CPI increase not to exceed 1.5% each year per load
 - b. Emanuel Tire, LLC \$1,600 per Trailer Load
 - c. New River Tire Recycling, LLC No Proposal Received
 - d. Northeast Georgia Tire Recycling, Inc. No Proposal Received
4. Upon evaluation of proposed criteria from Central Carolina Holdings, LLC, it was determined that the cost per load would not exceed the bid received from Emanuel Tire, LLC.
5. Northampton County receives Scrap Tire Disbursements from the State of North Carolina to be used for the disposal and recycling of scrap tires. Any overruns in disposal fees are reimbursed by the State of North Carolina through the Cost/Overrun Grant Process for Scrap Tires per NCGS 130A-309.64(b),
6. Term of contract will be for five (5) years and has an option to terminate with or without cause with a 30 day written notice.

Discussion: Fuel surcharges based on the current contract with Central Carolina Holdings, LLC have not exceeded \$150.00 per load within the last two years.

Recommendation: The Public Works Department recommends the Northampton County Board of Commissioners approve the contract for scrap tire recycling and disposal with Central Carolina Holdings, LLC.

Respectfully submitted,



Jason S. Morris
Public Works Director

Coordination:

Finance Officer

Concur Reidie A. Edwards

Non-concur _____

Concur with comment _____

County Manager

Concur Kimberly R. Jern

Non-concur _____

Concur with comment _____

Action by Decision Makers

Approved _____

Disapprove _____

Other _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET VENDOR # 6567		CONTRACT/VENDOR Central Carolina Holdings, LLC	
		Address	1616 McKoy Town Rd, Cameron, NC 28326
		Contact	Harold Parrish 919-353-5047
		2	Originals 0 Copies
CONTRACT # _____ New Contract _____ Renewal <u>Yes</u> _____ Cost or Material Changes <u>Yes</u> _____ Original Contract sent to Contract Administrator _____ Date: <u>7/12/2016</u>		Amount \$ <u>Varies per load</u> Date originally approved by the Board of Commissioners <u>11/16/09</u>	
Originating Department/Individual: <u>Public Works/Jason Morris</u>		Item or Service: <u>Scrap Tire Recycling/Disposal</u>	
Department Involved: <u>Public Works / Solid Waste</u>		Type of Contract: <u>Services</u>	
Line Item Budgeted: <u>66-4720-5397-00</u>		Period of Coverage: <u>5 years</u>	
GRANTS			
Board approval for Application		Approved _____	Set _____ Verified _____
Board approval for Acceptance		Approved _____	Set _____ Verified _____
COUNTY ATTORNEY		Date Received: <u>7/12/2016</u>	Date Approved: <u>7/25/2016</u>
Approved as to Form: <u>YES</u>		Approved as to Legal Sufficiency: <u>YES</u>	
Revisions Necessary? <u>YES</u>		Board Action Necessary? <u>YES</u>	
Date Revisions were made? <u>7/25, By ATTY.</u>		<u>James M. Skeen</u>	
FINANCE <u>RHE</u>		Date Received: <u>8/23/16</u>	Date Audited <u>8/25/16</u>
Non encumbered contract Yes _____ No _____			
ASSISTANT COUNTY MANAGER		Date Received _____	Date Approved: _____
COUNTY MANAGER		Date Received <u>8/26/16</u>	Date Approved: <u>8/26/16</u>
BOARD OF COMMISSIONERS		CLERK TO THE BOARD	
Date approved by Board _____		Date Received _____ Date Attested: _____	
CONTRACT ADMINISTRATOR			
Attorney _____ Finance _____		Asst Cty Mgr _____ Cty Mgr _____ Clerk _____	
Outside Agency Signatures: _____		Date Sent : _____ Date received: _____	
Copies Delivered to Appropriate Departments: _____		ORIGINATING _____ FINANCE _____	
Original to Outside Agency: _____ (Departments to deliver)		Date: _____	
File County Original / Add to Database: _____		Date: _____	
NOTES: _____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal _____ copies sent to originating departments with note to forward to vendor PROBLEMS: Corrective Action: _____ Date: _____ Initial: _____			

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS,LLC.

SCRAP TIRE RECYCLING & DISPOSAL CONTRACT

This Scrap Tire Recycling and Disposal Contract ("Contract") made and entered on this 7th day of September, 2016, by and between Northampton County, a political subdivision of the State of North Carolina, hereafter referred to as "County" and Central Carolina Holdings, LLC, a North Carolina Corporation, with principal business offices located at 1616 McKoy Town Road, Cameron, N.C. 28326, hereafter referred to as "Contractor".

WITNESETH

WHEREAS, the County chooses to recycle its scrap tires when possible and has determined that this service can best be provided through a service contract with a qualified firm; and

WHEREAS, the Contractor is qualified to provide collection, transportation, recycling and disposal of tires and other scrap rubber and has the necessary equipment, personnel, facilities, expertise, financial resources and management skills to provide a high level of service.

1) Scrap Tire Volume Generated

It is unknown how many scrap tires that the County receives at its landfill annually. However, the Contractor understands the County does not control the scrap tire waste stream and that there is no guaranteed volume that will be received during the term of this contract.

2) Recycling and Disposal Services

a) Contractor Responsibilities

The Contractor agrees to stage one trailer at the County landfill and to transport, process, recycle and/or dispose of all scrap tires loaded in said trailer in accordance with all applicable state, federal and local environmental and safety laws, regulations, permits, ordinances, and standards.

3) Term

This Contract shall be in full force and effect for a period of five (5) years from the date of execution, unless terminated earlier per Section 7 (b).

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS, LLC.

4) Time of Performance

Contractor shall remove each loaded and replace with an empty trailer within forty-eight (48) hours notice by the County. The notice period shall not include Saturday, Sunday, New Year's Day, Martin Luther King Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving, Christmas and the day after Christmas.

5) Invoices

The Contractor shall invoice the County monthly for scrap tires collected and transported since the previous invoice. Each invoice shall be according to the fees per Section 6 and the applicable weight tickets. Each invoice shall include a dated listing of the loads collected and transported indicating the weight per load, and the load origin.

6) Collection Disposal Fees

The County shall pay Contractor, for the work described in Section 2, including processing and transportation of all passenger and truck tires, the sum of \$1075 per load.

The contract shall provide for annual adjustment for cost of business inflationary increase not to exceed 1.5% effective 1st day of October of each subsequent year this contract is renewed. The Consumer Price Index for Southeastern United States will be used to determine the inflationary increase.

Fuel has become very unpredictable and unusually expensive. It is important for us to maintain quality and fair service, and to do this we have developed the following process to meet our driver's needs and be fair to our customers. We call the Energy Information Administration Diesel Fuel Hotline 202-556-6966 every week on Monday to establish our fuel surcharge for the week. We establish this surcharge on the following basis.

We use \$ 1.99 as our price point,

Price	Fuel Surcharge
0- \$ 1.99	0
\$ 2.00 - \$ 2.25	.05 per mile
\$ 2.26- \$ 2.50	.10 per mile
\$ 2.51- \$ 2.75	.15 per mile
\$ 2.76- \$ 3.00	.20 per mile
\$ 3.01 - \$ 3.25	.25 per mile
\$ 3.26- \$ 3.50	.30 per mile
\$ 3.51 - \$ 3.75	.35 per mile
\$ 3.76 - \$4.00	.40 per mile
\$ 4.01 - \$ 4.25	.45 per mile
\$ 4.26 - \$ 4.50	.50 per mile
\$ 4.51 - \$ 4.75	.55 per mile

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS,LLC.

In the event of a discrepancy between Contractor and County records, such invoice shall be paid less the amount of the discrepancy. A notice of discrepancy with supporting documentation shall be promptly sent to Contractor and the two parties shall reconcile records and invoices at the earliest possible date. Such reconciliation shall be reflected on the next invoice from Contractor

7) Termination

This contract may be terminated according to either of the following provisions:

- a) Default: If either party to this Contract claims the other is in default of any provision hereof, the claiming party shall provide written notice to the defaulting party of said default. If the defaulting party fails to correct the violating condition within twenty (20) working days of the date they receive written notice, the party claiming default may terminate this Contract immediately.
- b) Mutual Agreement: This Contract may be terminated by mutual agreement of the parties hereto, at any time.
- c) The county may terminate this contract with or without cause with 30 days written notice.
- d) Notice: In the event that either party hereto determines that a Force Majeure has occurred, or it is likely to occur, such party shall promptly furnish to the other party notice in writing of such Force Majeure, setting forth the nature of the problem, the anticipated effect thereof on that party's performance under this Contract and an estimate of when normal performance may be expected to resume. In the event of excessive fuel prices for over the road diesel, contractor and County will negotiate satisfactory terms for both parties involved.

8) Force Majeure

a) Suspension of Performance: The duties and obligations of the parties to this Contract shall be suspended to the extent that such performance becomes impracticable as a result of Force Majeure.

b) Definition: Force Majeure – For purposes herein, Force Majeure shall be termed as any event or occurrence of any nature or kind in respect to the duties herein that is beyond the control of and occurs without the negligence of the party invoking the same, including without limitation: acts of God or of a public enemy, acts of government or governmental authority in either its sovereign or contractual capacity, wars, riots, fires, floods, explosions, epidemics, boycotts, blackouts, strikes, labor disputes, equipment breakdowns, and any transportation problem directly affecting or inhibiting pickups.

c) No Unreasonable Delay: Any party hereto whose performance hereunder is delayed or prevented by a factor of Force Majeure, and said party subsequently invokes Force Majeure, shall take all reasonable steps to resume, with the least possible delay, compliance with its obligations hereunder, provided that said party shall not be required to settle any strike or labor dispute on terms not acceptable to it.

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS, LLC.

9) Representations

9.1) The Contractor represents warrants and covenants to County that:

- a) It is an entity duly organized, validly existing and in good standing under the laws of the State of North Carolina, and is duly and validly qualified to conduct business and is in good standing in all jurisdictions in which such qualification is necessary.
- b) The execution, delivery, and performance of this Contract have all been duly and validly authorized by all corporate action required to be taken and will not result in a breach of, constitute a Default under, or violate the terms of Contractor's organizational agreement, or any rule, regulation, judgment, decree, order, or agreement to which Contractor is a party or by which it may be bound.
- c) Contractor has valid rights of control with respect to its plant size.
- d) Contractor shall comply with all environmental and other applicable governmental permits, guidelines and actions during the term hereof, and has paid and will pay all valid charges and assessments in connection therewith. Contractor hereby agrees to indemnify and hold harmless the County against any punitive or other action resulting from or associated with Contractor's failure to do so.

9.2) County represents, warrants and covenants to Contractor that:

- a) The execution, delivery and performance of this Contract by County have all been duly and validly authorized by all corporate action required to be taken and will not result in a breach of, constitute a default under, or violate the terms of decree, order, contract or agreement to which County is a party or by which it may be bound.

10) Insurance

Contractor does hereby warrant that it has general liability insurance coverage (which covers all its operations including but not limited to motor vehicle transportation) in the minimum amount of one million (\$ 1,000,000.00) dollars. A "Certificate of Insurance" affirming said coverage is attached hereto as an integral part of this Contract. County shall be listed as an additional insured under said Certificate of Insurance and a copy of said endorsement shall be provided to the County within ten (10) days of signing Contract. Contractor shall at all times during the existence of this contract maintain liability insurance coverage in the amount not less than one million (\$1,000,000.00) dollars.

11) Hold Harmless

The Contractor does hereby agree to indemnify and hold the County free and harmless from liability on account of injury or damage to persons or property which may result from the negligent conduct or operations arising out of the business of collection,

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS,LLC.

removal and transportation of tires in accordance with the terms of this contract; and in the event that any suit or proceeding is brought against the County at law or in equity, either independently or jointly with the Contractor, or either of them, on account of such negligent acts, The Contractor will defend the County in any such suit or proceeding at the cost of the Contractor, and in the event of a final judgment of decree being entered against either of them, The Contractor will comply with such decree and/or pay such judgment in full, together with all costs and expenses of whatsoever nature associated therewith and hold the county harmless therefrom.

12) Disputes

Any matter that arises hereunder that cannot be settled in negotiations between the parties hereto shall be handled according to the laws, legal processes and courts of the State of North Carolina. Any final decision therefrom shall be valid and binding upon the parties hereto and enforceable at law. Venue for any action arising out of this contract shall be the general court of justice, Northampton County, N.C.

13) Miscellaneous

13.1) Contractor agrees to be an equal opportunity employer and not discriminate based on race, religion, or sex.

13.2) This Contract may be changed only by agreement in writing and signed by both parties hereto.

13.3) This Contract embodies the entire contract between the parties and supersedes any prior agreements and understanding, oral and /or written.

13.4) This Contract may be executed simultaneously in two counterparts, each of which shall be deemed an original.

13.5) This Contract shall be governed by the laws of the State of North Carolina.

13.6) The sections and heading in the Contract are for reference purposes only and shall not effect in any way the meaning of this Contract or any part thereof.

13.7) In the event that any provisions of this Contract shall be determined to be invalid, this Contract thereupon shall be deemed to have been amended to eliminate such provisions so the remaining provisions of this Contract shall be valid and binding.

13.8) All notices and other formal communications hereunder shall be made in writing and given or delivered by personal delivery or via certified mail, return receipt requested

STATE OF NORTH CAROLINA
NORTHAMPTON COUNTY
CENTRAL CAROLINA HOLDINGS, LLC.

to the principal at the address designated below. All notices shall be effective upon receipt..

Contractor	County
Central Carolina Holdings LLC.	Northampton County
Attn. Tim McNeill	P.O. Box 808
1616 McKoy Town Rd.	Jackson, N.C. 27845
Cameron, N.C. 28326	
(919) 499-2301	

13.9) Any waiver made hereto shall be deemed to be limited in application to the matters explicitly referred to therein and shall neither be construed as, nor entitle the other party to a waiver by said party of any other matter.

13.10) This Contract shall be binding upon and insure to the benefit of the parties hereto and their respective successors and permitted assigns, but neither this Contract nor any of the rights, interests, or obligations hereunder shall be assigned by either party hereto without the prior written consent of the other party hereto, which consent shall not be unreasonable withheld or delayed.

IN WITNESS WHEREOF, the parties hereto have set their respective hands and seals as of the date first above written.

COUNTY OF NORTHAMPTON

BY: _____

ATTEST

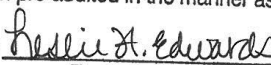
CENTRAL CAROLINA HOLDINGS LLC.

ATTEST



BY:  _____

This Instrument has been pre-audited in the manner as

Per NC.G.S. 159-28 (a) 
Finance Officer

Jun. 27. 2016 3:53PM

EMANUEL TIRE COMPANY

No. 8285 P. 2



(410)947-0660
(410)947-0725

Emanuel Tire, LLC

ALL SIZE CASING AND USED TIRES
SCRAP TIRE REMOVAL PROCESSING
1300 MORELAND AVENUE
BALTIMORE, MARYLAND 21218

FAX (410) 947-3708

Northampton County
Public Works
"Recycling Contract Proposal"
June 27, 2016

Emanuel Tire Family of Companies, under the leadership of Norman Emanuel, has been in the scrap tire business for 58 years. We have received national recognition for our efforts to establish standards in the scrap tire industry and for deriving new uses for shredded tires. Emanuel Tire was a founding member for the National Association of Scrap Tire Processors (NASTP) now the Tire and Rubber Division of the Institute of Scrap Recycling Industries (ISRI). Emanuel Tire sits on the board of Directors of ISRI and is intimate with the development of state and national scrap tire programs.

Emanuel Tire is pleased to make the following bid for recycling of scrap tires. Emanuel Tire will supply trailers to the county for loading at \$1600 per trailer for passenger, light truck and tractor trailer and farm tractor tires. Off the Road Tires are charged on a per tire bases. There are no additional associated charges. Trailers will be weighted and tonnages reported to the County.

There are many existing and promising markets for tire derived products. Existing end use markets include: Tire Chips shred to customer specification. These chips are use in civil engineering projects that range from landfill drainage layers and landfill closure caps to light weight aggregate for highway bridge construction. Safe-T-Play and Safe-T-Footing 100% wire free playground and horse arena material. Recycled Reclaim Industry Material (RRIM), tire chips used by industry processors who fine grind our material then mold them for cattle mats, athletic surfacing and flooring tiles. Tire Derived Fuel (TDF) a process of using shredded tires as a fuel source. Many kilns and energy plants throughout the east coast use this product. Septic System Material (SSM) used in the drainage fields of commercial and residential septic systems. Sound Wali Material, rubber chips used in combination with concrete to make highway noise reduction walls. Forever Mulch, a colorized chip used in landscaping and architectural enhancement applications. All of the tires we shred are used in one of the markets mentioned above; Emanuel Tire does not landfill any of our shredded products.

Emanuel Tire typically receives scrap tires from three sources. One - Tires delivered to our plant by individuals or companies. Once the tires are delivered, our plant personnel unload the tires from the customer's vehicle. The customer's do not handle the tires after they arrive at our plant. Two - Trailers spotted at locations where customers have large volume of tires necessary for disposal. When spotting of trailers is not practical we service our customers with pick-up service. This service can range from daily to monthly pick-ups Three - The clean up of private or government owned stockpiles.

The majority of our tires come from the second source explained above, trailers placed at customer locations. Initially we spot an empty van style trailer at the customer's site. It is the customer's responsibility to load the trailer with tires.

Jun. 27. 2016 3:54PM EMANUEL TIRE COMPANY

No. 8285 P. 3

Upon filling the trailer, the customer notifies us by telephone that his trailer is full. At that time, we schedule an empty trailer to be delivered and the full trailer to be picked up and brought back to our plant.

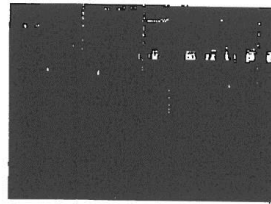
The trailer, scheduled for unloading, is backed up and positioned next to an unloading platform. The tires are unloaded manually with individual inspection of each tire. The tires are graded and processed immediately upon unloading. They are either diverted for use as re-usable tires or placed on an adjacent conveyor for shredding. The tires that are being shredded continue on the conveyor system until they reach the stage in the shredding process that meets the customer specification for the shredded product.

Emanuel Tire Family of Companies processes over 17 million tires per year. This volume of passenger and truck tires enables us to provide some of the best quality used tires on the market. Every tire processed at our plants is inspected and graded for the proper market. In addition to selling used tires and casings domestically, Emanuel Tire has a strong international market. We have exported used tires to South America, Europe, the Jamaican Islands, and Africa just to name a few geographic regions where we have done business. Emanuel Tire Retail of Maryland, LLC sells tires to the retail market from its facility located in Baltimore, MD.

We specialize in providing the following used tires:

Wholesale

- Passenger
- Light Truck
- Truck



Retail - Emanuel Tire Retail of Maryland, LLC.

Visit our retail used tire warehouse in Baltimore, Maryland.

Emanuel Tire is committed to the environmentally safe use of tire products. We are licensed and recognized by the Maryland Department of the Environment, Pennsylvania Department of Environment and the Virginia Department of Environmental Quality as a Scrap Tire Hauler, Scrap Tire Collection Facility and a Scrap Tire Recycler.

Emanuel Tire employs an OSHA approved Environmental, Health and Safety program at all of our facilities.

Please visit our web site www.emanueltire.com.

We appreciate your interest in our company. If you have any additional questions please contact us.

Thank You,

Norman Emanuel
Owner

Emanuel Tire owns over \$22,000,000 in processing equipment. This equipment allows us to shed tires to customer specifications. Partial list of equipment:

- Extec Shredder - Primary shredder
- ERS Shredder- Primary shredders
- Barkley Shredders- Primary shredders
- CM shredders -Secondary shredders and chippers
- Mitts and Merrill - Secondary shredders
- Ameri-shred - Secondary shredder
- Scan Rasps - Tertiary grinding/processing
- Kahl Granulator - tertiary grinding/processing
- Rim crushers - used to derim wheels from tires
- Portable screen plants
- Magnetic separation
- Caterpillar, Volvo, and Michelin Front End Loaders - Material handling
- Bob-cats - Material handling
- Fork-lifts - Material handling
- Dump Trucks - Material handling are used to move product within our facility.

Emanuel Tire owns over thirty five shredders and is continually acquiring equipment insuring our leadership role in the industry.

Emanuel Tire currently owns over 900 trailers. All of these trailers are located throughout the east coast. Types include box van, open top van, walking floor, conveyor floor, and dump trailers.

Emanuel Tire currently owns or long term lease 10 tractors and 30 straight trucks in the effort to provide quality customer service.

Jun. 27. 2016 3:55PM EMANUEL TIRE COMPANY

No. 8285 P. 6



(410)947-0660
(410)947-0725

Emanuel Tire, LLC

ALL SIZE CASING AND USED TIRES
SCRAP TIRE REMOVAL PROCESSING
1300 MORELAND AVENUE
BALTIMORE, MARYLAND 21216

FAX (410) 947-3708

Emanuel Tire - Tire Management and Abatement Projects:

Round Glade Landfill Closure - provided 20,800 tons of rubber chips for cap closure.
BFI Solley Road Landfill Closure - provided 37,000 tons of rubber chips for cap closure.
BFI-Rhode Island Clean-up Project - recycled 3,000 tons of tires, shred to rubber chips for landfill cell construction drainage material.
Nashua City Landfill Clean-up - disposed of 2,000 tons of tires, shred to rubber chips for alternate site cap closure.
Lynchburg Clean-up - 1,200 tons of tires, shred to rubber chips for standard markets. (i.e. TDF, crumb rubber, tire chips)
Amelia County & Southhill Clean-up - Over 750 tons of tires, shred to rubber chips for civil engineering markets.
Garrett County Landfill - provided 20,000 tons of rubber chips for cell construction.
Atlantic Waste, Waverly, VA - Provided 52,000 tons of rubber chips for landfill cell construction.
Waste Management, Charles City, VA - Provided 32,000 tons of rubber chips for daily cover and landfill trenching material
Cumberland County, PA., Lebanon County, PA, etc. - Tire clean-up days approximately 500 tons.

List of References

Maryland Department of the Environment - Tarik Massod - 410-537-3314
Virginia Department of the Environment - Steve Coe 804-698-4029
Waste Management/Waverly VA - Mike Thomas 804-834-8300
Fairfax County Landfill - Susie Davidson -703-324-5230
Montgomery County, MD - Mr. Edwin Koontz -301-840-8142
CIC Insurance - John Doetzer - 410-356-9500
MA Associates - Mike Sorcher - 913-663-0100
North Hampton Energy - Henry Zielinski - 570-760-6717

Jun. 27. 2016 3:54PM

EMANUEL TIRE COMPANY

No. 8285 P. 4



(410)947-0860
(410)947-0725

Emanuel Tire, LLC

ALL SIZE CASING AND USED TIRES
SCRAP TIRE REMOVAL PROCESSING
1300 MORELAND AVENUE
BALTIMORE, MARYLAND 21216

FAX (410) 947-3708

A. Technical Capability

1. Experience

-Mr. Emanuel began shredding tires in 1978. He is a pioneer in the field of tire shredding. Mr. Emanuel has a U.S. patent for blade configuration in shredders.

-Emanuel Tire processes over 7,000,000 tires per year out of our Baltimore plant.

-Emanuel Tire has a second plant located in Appomattox Virginia.

-Emanuel Tire of Virginia began operating a satellite facility in Waverly, Va. in the winter of 2000.

-Emanuel Tire of Virginia began operating its third processing facility in March 2002. This processing plant will be located in Fairfax, Va.

-Emanuel Tire of Virginia processes over 4,000,000 tires per year out of our Virginia plants.

-Emanuel Tire of Pennsylvania became our fourth facility in the fall of 2000. The plant processes over 7,000,000 tires per year into TDF, RRIM, and civil engineering products.

-Emanuel Tire of Hollins Ferry opened operation in Halethorpe, MD in 2006. The facility provides crumb rubber feedstock, playground and landscaping material to various markets.

-Emanuel Tire has operated off site facilities in New Hampshire, Rhode Island and Virginia. These clean-ups reduced New Hampshire, Rhode Island and other state stockpiles by more than 2,000,000 tires. Some of this material was used by BFI in a New Hampshire landfill cap.

-Emanuel Tire of Virginia provides shredded tire chips to Waste Management for landfill cell drainage layer material and daily cover.

-Emanuel Tire is contracted to provide a combined 55,000 tons of TDF to various energy plants located throughout the east coast.

DECISION PAPER

To: Northampton County Board of Commissioners

From: Jason S. Morris, Public Works Director

Date: September 7, 2016

Reference: Water Bulk Rate Increase for Warren County

Purpose: The purpose of this Decision Paper is to obtain approval by the Board of Commissioners for a water rate increase in accordance to water purchase contract with Warren County.

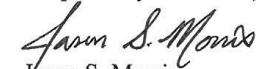
Facts:

1. In accordance with water purchase contract dated June 30, 2003 the bulk rate is to be adjusted July 1 of each year based on rate to Northampton County from Roanoke Rapids Sanitary District.
2. The current rate for Warren County is \$3.18 per 1000 gallons.
3. Northampton County experienced another increase from Roanoke Rapids Sanitary District which became effective July 1, 2016
4. Current rate for Warren County in accordance with aforementioned contract should be set at \$3.24 per 1000 gallons of water purchased.

Discussion: An increase for the 2016/2017 fiscal year from the Roanoke Rapids Sanitary District justifies the proposed increase to Warren County. The bulk rate to be effective for water usage after July 1, 2016 is proposed to be set at \$3.24 per 1000 gallons of water purchased per water purchase contract with Warren County.

Recommendation: The Public Works Department recommends the Northampton County Board of Commissioners approve the bulk rate for Warren County to be set at \$3.24 per 1000 gallons purchased to become effective immediately.

Respectfully submitted,


Jason S. Morris
Director, Public Works

Coordination:

Finance Officer

Concur Reslie H. Edwards

Non-concur _____

Concur with comment _____

County Manager

Concur Kimberly S. Jones 7/12/16

Non-concur _____

Concur with comment _____

Action by Decision Makers

Approved _____

Disapprove _____

Other _____

Form RD 442-30
(Rev. 10-96)

Position 5
UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT

FORM APPROVED
OMB NO. 0575-0015

WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 30th day of June,
~~XX 2003~~ between the County of Northampton,
P. O. Box 68, Jackson, NC 27845
(Address)
hereinafter referred to as the "Seller" and the County of Warren,
(Address)
hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of General Statutes of the
Code of North Carolina, for the purpose of constructing and operating a water supply distribution
system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish this purpose,
the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present
customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown in the plans of the
system now on file in the office of the Purchaser, and

Whereas, by motion No. enacted on the 30th day of June, ~~XX~~ 2003
by the Seller, the sale of water to the Purchaser in accordance with the provisions of the said motion
was approved, and the execution of this contract carrying out the said motion by the
chairperson, and attested by the Secretary, was duly authorized, and

Whereas, by action of the Warren County Board of Commissioners of the Purchaser,
enacted on the 4th day of November, ~~XX~~ 2003, the purchase of water from the Seller
in accordance with the terms set forth in the said contract was approved, and the execution of this
contract by the chairman, and attested by the Secretary was duly authorized;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of this contract or
any renewal or extension thereof, potable treated water meeting applicable purity standards of the Department
of Environment and Natural Resources (DENR)

in such quantity as may be required by the Purchaser not to exceed 3,420,000 gallons per month.

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to U.S. Department of Agriculture, Clearance Officer, STOP 7602, 1400 Independence Avenue, S.W., Washington, D.C. 20250-7602. Please DO NOT RETURN this form to this address. Forward to the local USDA office only. You are not required to respond to this collection of information unless it displays a currently valid OMB control number.

RD 442-30 (Rev. 10-96)

2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at 50 PSI from an existing 8" inch main supply at a point located

SR 1214 River Road at Warren County Line

If a greater pressure than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.

3. (Metering Equipment) To furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate.

* See B.2

The previous readings of any meter disclosed by test to be inaccurate shall be corrected for the three months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on

on or about the 15th day of each month An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

4. (Billing Procedure) To furnish the Purchaser at the above address not later than the 1st day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the 10th day of each month, for water delivered in accordance with the following schedule of rates:

- a. \$ N/A for the first _____ gallons, which amount shall also be the minimum rate per month.
- b. \$ N/A cents per 1000 gallons for water in excess of _____ gallons but less than _____ gallons.
- c. \$ 2.74 cents per 1000 gallons for water ~~in excess of xxxxxxxx gallons~~ Bulk rate effective 7-1-03.* Bulk rate to be adjusted July 1 of each year based on rate to Northampton County from Roanoke Rapids Sanitary District.

2. (Connection Fee) To pay as an agreed cost, a connection fee to connect the Seller's system with the system of the Purchaser, the sum of N/A dollars which shall cover any and all costs of the Seller for installation of the metering equipment and * Purchaser agrees in Lieu of connection fee, purchaser will furnish and install metering equipment, including a meter house or pit and required devices of standard type for properly measured quantity of water delivered to purchaser, when purchaser makes connection to seller's system.

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of 40 * years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and Purchaser.

2. (Delivery of Water) That thirty days prior to the estimated date of completion of construction of the Purchaser's water supply distribution system, the Purchaser will notify the Seller in writing the date for the initial delivery of water.

3. (Water for Testing) When requested by the Purchaser the Seller will make available to the contractor at the point of delivery, or other point reasonably close thereto, water sufficient for testing, flushing, and trench filling the system of the Purchaser during construction, irrespective of whether the metering equipment has been installed at that time, at a flat charge of \$ 200.00 which will be paid by the contractor or, on his failure to pay, by the Purchaser.

4. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, ~~the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished.~~ ** See below

5. (Modification of Contract) That the provisions of this contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every one year period. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system. Other provisions of this contract may be modified or altered by mutual agreement.

6. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.

7. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through Rural Development of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of Rural Development.

8. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.

* IT is agreed upon by the Seller that if and/or when the Purchaser can provide water for its cutomers at a more economical cost, the Purchaser shall:

1. No longer be bound by this contract with no penalty or cost from the Seller; and/or
2. Retain the right to renegotiate the Water Purchase Contract

It is further agreed that the Purchaser will provide a written notice of cancellation to the Seller to coincide with the annual renewal contract negotiations between the Seller and the Roanoke Rapids Sanitary District.

** The Seller shall have the option to discontinue delivery of the water required by this contract until such time as seller is able to renew delivery called for herein.

In witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in _____ counterparts, each of which shall constitute an original.

Seller:

Virginia D. Spruill

By Virginia D. Spruill, Chairwoman

Title Northampton County Board of Commissioners

Attest:

Kay B. Hylthe
Secretary

Purchaser:

Ulysses S. Ross

By Ulysses S. Ross, Chairman

Title Warren County Board of Commissioners

Attest:

A. Kearney
Secretary

This contract is approved on behalf of Rural Development this 16th day of March, 2004.

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

Susan W. Brown 12/11/03
Susan W. Brown
Finance Officer

By

Roger B. Davis

Title Community Programs Director

Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to request a date and time for a Public Hearing for the Hazard Mitigation Plan.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of September 19, 2016 at 6:15 pm.

A motion was made by Joseph Barrett and seconded by Chester Deloatch to set the date and time of September 19, 2016 at 6:15 pm for a Public Hearing for the Hazard Mitigation Plan.

Question Called: *All present voting yes.* **Motion carried.**

Ms. Kimberly Turner, County Manager, congratulated Chairwoman Fannie Greene on completion of Mentor Level in the Local Elected Leaders Academy, the highest level of recognition from the NC Association of County Commissioners.

Addressing & Road Naming Ordinance:

Vice Chairman Barrett stated that he received a complaint from a Northampton County resident regarding the Addressing & Road Naming Ordinance wherein a citizen placed a personal sign a their driveway and was asked to remove it by Mr. Jason Morris. Vice-Chairman asked the Board for discussion on this matter because he felt like we were infringing on personal rights.

Mr. Jason Morris, Public Works Director, is the enforcement officer of the Ordinance and he stated that he received a complaint about a sign on Ashley's Grove Road. He went to the property where the sign was located and there was a violation and served them a letter. While leaving he also noticed another violation and served them as well.

Attorney Scott McKellar stated that he reviewed the Ordinance and it is a little broad and may need to be reworded.

Chairwoman Greene suggested that the County Manager and County Attorney research this further and bring back to next meeting.

Citizens/Board Comments:

Chairwoman Greene called for Citizens Comments.

None were heard.

Chairwoman Greene called for Board Comments.

None were heard.

A motion was made by Chester Deloatch and seconded by Robert Carter to recess regular session. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Joseph Barrett and seconded by Robert Carter to enter in closed session for the purpose of G.S. 143-318.11 (a) (6) for Personnel. **Question Called:** *All present voting yes.* **Motion carried.**

Chairwoman Greene called for a 5 minute break.

Closed Session G.S. 143-318.11(a)(6):

A motion was made by Robert Carter and seconded by Chester Deloatch to adjourn closed session. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Joseph Barrett and seconded by Robert Carter to reconvene regular session. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Robert Carter and seconded by Joseph Barrett to adjourn. **Question Called:** *All present voting yes.* **Motion carried.**

Komita Hendricks, Recording Secretary
"r.m. 09-07-16"