NORTH CAROLINA

WAYNE COUNTY

The Wayne County Board of Commissioners met on Tuesday, April 5, 2022, at 5:04 p.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

Members present: Joe Daughtery, Chairman; George Wayne Aycock, Jr., Vice-Chairman; Barbara Aycock; Bevan Foster; Chris Gurley; Freeman Hardison, Jr.; and Antonio Williams.

Members absent: None

Briefing Session

During the scheduled briefing and prior to the regularly scheduled meeting, the Board of Commissioners held an advertised briefing session to discuss the items of business on the agenda.

The briefing began at 4:00 p.m. with County Manager Craig Honeycutt reviewing the agenda. The agenda was adjusted by the following:

- Add Presentation by Chief District Court Judge Elizabeth Heath under Special Presentations and move to #1.
- Add 2022 Re-Entry Proclamation under Special Presentations.
- Add Budget Amendments #405 and #414 under Consent Agenda.
- Add the Contract to Purchase land on Corporate Drive under New Business.
- Add Establishing a Public Hearing on April 19th at 9:15 a.m. for Project Berry under New Business.

Finance Director Allison Speight reviewed the Budget Amendments, the Audit Contract, and answered questions from the board.

Planning Director Berry Gray reviewed the two subdivision plats under the Consent Agenda.

Staff Attorney Andrew Neal reviewed the Sale of Surplus Property under the Consent Agenda.

4:29 P.M. Commissioner Bevan Foster joined the meeting

Wayne County Board of Equalization and Review

At 4:32 p.m., Chairman Joe C. Daughtery convened the meeting of the Wayne County Board of Equalization and Review.

Clerk to the Board of Commissioners Carol Bowden administered the Oaths of Office to the members of the Board of Equalization and Review, attached hereto as Attachment A.

Tax Administrator Alan Lumpkin explained that some property owners had appealed and that his office was working on the appeals.

No one presented themselves for comments.

At 4:35 p.m., Chairman Joe C. Daughtery recessed the meeting of the Wayne County Board of Equalization and Review until 8:30 a.m. on April 19, 2022.

Call to Order

Chairman Joe C. Daughtery called the meeting of the Wayne County Board of Commissioners to order.

Invocation

Commissioner Antonio Williams gave the invocation.

Pledge of Allegiance

Commissioner Antonio Williams led the Board of Commissioners in the Pledge of Allegiance to the Flag of the United States of America.

Approval of Minutes

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the minutes of the regularly scheduled meeting of the Board of Commissioners on March 15, 2022.

Discussion/Adjustment of Agenda

County Manager Craig Honeycutt made the following adjustments to the agenda:

- Add Presentation by Chief District Court Judge Elizabeth Heath under Special Presentations and move to #1.
- Add 2022 Re-Entry Proclamation under Special Presentations.
- Add Budget Amendments #405 and #414 under Consent Agenda.
- Add the Contract to Purchase land for Corporate Drive under New Business.
- Add Establishing a Public Hearing on April 19th at 9:15 a.m. for Project Berry under New Business.

Upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously approved and authorized the adjusted agenda.

Presentation on the Opioid Settlement by Chief District Court Judge Elizabeth Heath

Chief District Court Judge Elizabeth Heath discussed the Opioid Settlement, as well as legislative funds from a grant to be used for an adult drug treatment court program to be started first in Wayne County and then other counties. She said the treatment team has completed training and will continue to seek additional grants.

Judge Health said the Opioid Settlement could be used for drug courts that bring together many organizations to partner services and help individuals. She said the best way to help is with a district-wide program for Wayne, Lenoir, and Greene Counties, using the resources existing in all three, e.g. Judge Heath, Guardian Ad Litem, Hope Restoration, and more. Judge Heath told the Board she was not asking anyone to commit at this time, but rather asking the Board of Commissioners to be willing to explore the opportunity of a district treatment hub. She stated Lenoir and Greene Counties have already signed off on the proposal.

5:16 P.M. Public Hearing

A brief review of the proposed ordinance regulating Shooting Ranges within the Planning Jurisdiction of Wayne County was given, attached hereto as Attachment A.

As no one presented to speak, the Public Hearing was adjourned at 5:17 p.m.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners voted to approve the proposed ordinance regulating Shooting Ranges within the Planning Jurisdiction of Wayne County with a vote of six to one. Commissioner Antonio Williams voted against the motion, and as this was the first introduction of the ordinance, a unanimous vote was required per N.C.G.S. 153A-45. The ordinance will be placed on the April 19, 2022 agenda.

Motion to Approve April 10-16, 2022 as National Public Safety Telecommunicators Week in Wayne County Proclamation

911 Director Chris Barnes read the National Public Safety Telecommunicators Week in Wayne County Proclamation, attached hereto as Attachment B. Additionally, he asked a group of 911 Communicators to stand while the proclamation was read. Vice-Chairman George Wayne Aycock, Jr. stated the employees were the true first responders and the Board thanked them for their service to Wayne County.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the April 10-16, 2022 as National Public Safety Telecommunicators Week in Wayne County Proclamation.

Motion to Approve the Month of the Military Child Proclamation

Heather Winstead with the Wayne County Public Schools read the Month of the Military Child Proclamation, attached hereto as Attachment C.

Upon motion of George Wayne Aycock, Jr., the Board of Commissioners unanimously approved the Month of the Military Child Proclamation.

Motion to Approve the April 2022 National Association of Counties Proclamation

County Manager Craig Honeycutt read the April 2022 National Association of Counties Proclamation, attached hereto as Attachment D.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the April 2022 National Association of Counties Proclamation.

Motion to Approve the 2022 Re-Entry Proclamation

Commissioner Bevan Foster read the 2022 Re-Entry Proclamation, attached hereto as Attachment E. He thanked County Manager Craig Honeycutt and Goldsboro City Councilwoman Brandi Matthews for their help with the proclamation and shared his story of being in the re-entry program following one year in prison.

Upon motion of Commissioner Bevan Foster, the Board of Commissioners unanimously approved the 2022 Re-Entry Proclamation.

Appointment Committee

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the appointment of Melissa Reese to the LME/MCO position on the Juvenile Crime Prevention Council.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the appointment of Danny K. Edwards to the Board of Southern Wayne Sanitary District, replacing Mr. Scott Ingram, as requested by the Board of Southern Wayne Sanitary District.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved the reappointment of Debbie Harris to the Wayne Community College Board of Trustees, as recommended by the Wayne Community College Board of Trustees.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners approved the appointment of Charles Matthews to the Wayne County Planning Board, replacing Chris Cox, by a vote of six to one, with Commissioner Freeman Hardison, Jr. voting against the motion.

Consent Agenda

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved and authorized the following items under the consent agenda:

1. Budget Amendments
   a. Jetport - #355
   b. Finance - #356
   c. Library - #358
   d. WAGES - #361
   e. Facilities - #365
   f. Staff Attorney - #366
   g. Facilites - #368
   h. OES - #369
   i. Soil & Water - #372
   j. Health Dept. - #373
   k. Sheriff's Office - #375
   l. Facilities - #378
   m. Health Dept. - #380
   n. Sheriff's Office - #387
   o. Facilities - #391
   p. Cooperative Ext. - #392
   q. Solid Waste - #396
   r. Library - #399
   s. Library - #400
   t. Services on Aging - #405
   u. Register of Deeds - #414
2. Motion to Approve the Windemere Subdivision Preliminary Plat, as recommended by the Wayne County Planning Board, attached hereto as Attachment F.
3. Motion to Approve the Drake Estates Preliminary Plat, as recommended by the Wayne County Planning Board, attached hereto as Attachment G.
4. Motion to Approve the Sale of Surplus Property at 209 and 213 N. Georgia Avenue, Goldsboro, North Carolina, jointly owned with the City of Goldsboro, attached hereto as Attachment H.
5. Motion to Approve the Audit Contract with Nunn, Brashear, & Uzzell, P.A. for year ended June 30, 2022, attached hereto as Attachment I.
6. Motion to Adopt Resolution #2022-14: A Resolution Leasing Property, attached hereto as Attachment J, and subject to County Attorneys' approval.

Motion to Approve the Following Policies Governing the Use of the American Rescue Plan Act (ARPA) funds to the County of Wayne: Eligible Use Policy, Allowable Costs Policy, Nondiscrimination Policy, Property Management Policy, and Records Retention Policy

County Manager Craig Honeycutt explained the policies were templates and must be used to spend the ARPA funds as mandated by the federal government.

Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the Policies Governing the Use of the American Rescue Plan Act (ARPA) funds to the County of Wayne: Eligible Use Policy, Allowable Costs Policy, Nondiscrimination Policy, Property Management Policy, and Records Retention Policy, attached hereto as Attachment K.

Motion to Approve the Purchase & Sale Agreement between Rose Gambella as Trustee for the Gambella Living Trust, Paul Gambella, Robert Gambella, and Steven Gambella, and Wayne County, for 7.07 acres known as 800 Corporate Drive, Goldsboro, North Carolina, and authorize the County Manager to execute the contract

Staff Attorney Andrew Neal reviewed the Purchase and Sale Agreement, attached hereto as Attachment L.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the Purchase & Sale Agreement between Rose Gambella as Trustee for the Gambella

Living Trust, Paul Gambella, Robert Gambella, and Steven Gambella, and Wayne County, for 7.07 acres known as 800 Corporate Drive, Goldsboro, North Carolina, and authorized the County Manager to execute the contract, and the appropriate budget amendment.

Motion to Establish a Public Hearing on Tuesday, April 19, 2022, at 9:15 a.m.

County Manager Craig Honeycutt explained the need to establish a Public Hearing; to receive Public Comments on considering the sale of 210 Dixie Trail in Goldsboro, North Carolina, to Project Berry, and to determine the conditions of the sale.

Upon motion of Commissioner Freeman Hardison, Jr., the Board of Commissioners unanimously approved establishing a Public Hearing on April 19, 2022, at 9:15 a.m., in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut Street, Goldsboro, North Carolina, to receive Public Comments on considering the sale of 210 Dixie Trail in Goldsboro, North Carolina, to Project Berry, and to determine the conditions of the sale.

Public Comments

Mr. Gary Packer, National President of the Dillard/Goldsboro Alumni & Friends, Inc. spoke of the 67th Homecoming Event of the association and asked the Board for a sponsorship. He stated the association has chapters throughout the nation and said their annual event in Goldsboro is second only to the Wings Over Wayne Air Show.

County Manager's Report

County Manager Craig Honeycutt stated Human Resources Director Ginger Moore could not attend the meeting but sent an update on the Summer Youth Program via email regarding the search for a program coordinator. Mr. Honeycutt thanked County Attorney E. B. Borden Parker and Staff Attorney Andrew Neal for the broadband MOUs being complete. He also stated budget season begins next week. Mr. Honeycutt said additional COVID-19 booster shots are available for anyone over 50 years of age who received their first shot more than four months ago.

Board of Commissioners Committee Reports

Commissioner Antonio Williams honored his mother who celebrated her birthday on April 1st. He said he has a niece who was also born on April 1st and wished all April babies a happy birthday.

Commissioner Bevan Foster had no comment.

Commissioner Barbara Aycock stated she attended the education breakfast and hopes the Summer Youth Program will help change the number of teens not attending school. She said she also attended the Child Abuse Prevention Month program.

Commissioner Freeman Hardison, Jr. said there were four current COVID-19 patients at Wayne Memorial Hospital.

Commissioner Chris Gurley had no comment.

Vice-Chairman George Wayne Aycock, Jr. thanked Chairman Joe C. Daughtery and County Manager Craig Honeycutt for attending a meeting on base with him. He attended the Nolan Sanders bridge dedication ceremony, the Atlantic Casualty event, the Healthcare breakfast, and the Education breakfast.

Chairman Joe C. Daughtery reminded the Board of the budget schedules beginning next week, explaining the limit of three commissioners for any of the sessions. He said he attended the meeting in New Bern with legislators and discussed the broadband issue.

Closed Session

At 4:36 p.m. upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously declared itself in closed session to discuss the location or expansion of businesses in Wayne County.

At 4:58 p.m., upon motion of Vice-Chairman George Wayne Aycock, Jr., the Board of Commissioners unanimously declared itself in regular session.

Recess the Board of Commissioners Meeting

At 6:01 p.m., Chairman Joe Daughtery recessed the meeting of the Wayne County Board of Commissioners until Friday, April 8, 2022, at noon.

Carol Bowden

Carol Bowden, Clerk to the Board
Wayne County Board of Commissioners

WAYNECOUNTY
NORTH CAROLINA

Wayne County Citizens
Public Hearing Notice

The Wayne County Board of Commissioners will conduct a public hearing Tuesday, April 5th, 2022 to consider a proposed addition to the Wayne County Code of Ordinances. The hearing will be held during the 5 pm meeting in the Wayne County Commissioners Meeting Room, Wayne County Courthouse Annex, 224 East Walnut Street, Goldsboro, NC. The item to be discussed:

Proposed Ordinance - To Hold a Public Hearing and Receive Comments Regarding a Proposed Ordinance Regulating Shooting Ranges within the Planning Jurisdiction of Wayne County.

The public is invited to attend and speak at this hearing and/or submit any comments. Written comments before the meeting may be submitted to the Wayne County Planning Department, PO Box 227, Goldsboro, NC 27533 or berry.gray@waynegov.com. A full copy of the ordinance may be obtained from the Planning Department by calling 919-731-1650.

Carol Bowden
Clerk to the Board

Chapter 18 - BUSINESSES
ARTICLE VIII - SHOOTING RANGES

Sec. 18-203. Purpose

This Ordinance is intended to regulate the establishment and operation of outdoor shooting range facilities. Such recreational and training complexes, due to their potential noise impacts and safety concerns, merit careful review to minimize adverse effects on adjoining properties. This Ordinance does not otherwise apply to the general discharge of firearms or the use of bows and arrows in accordance with all other applicable laws or regulations

Sec. 18-204. Intent

It is the intent of this Ordinance to accomplish the following:

A. Permitting and compliance. New shooting range facilities shall only be established and operated in accordance with a valid permit issued by Wayne County.

B. Shot containment. Each shooting range facility shall be designed to contain the bullets, shot, or arrows on the range facility.

Sec. 18-205. Authority

This Ordinance is adopted under the authority of North Carolina General Statute (N.C.G.S.) 153A-121.

Sec. 18-206. Definitions

As used in this Ordinance, the following terms shall have the respective meanings ascribed to them:

Archery: The art, sport, or skill of shooting with a bow and arrow.

Firearm: A weapon, including pistols, rifles, and shotguns, capable of firing a projectile using an explosive charge as a propellant.

Firing line: A line parallel to a target from which firearms or arrows are discharged.

Person: Any individual, corporation, association, club, firm, or partnership.

Shooting range: An area designed and improved to encompass shooting stations or firing lines, target areas, berms and baffles, and other related components.

Shooting range facility: A public or private facility, including individual shooting ranges, safety fans or shotfall zones, structures, parking areas, and other associated improvements, designed for the purpose of providing a place for the discharge of various types of firearms or the practice of archery. Does not include incidental target practice areas on private property.

Shooting station: A fixed point from which firearms or arrows are discharged.

Structure: A walled and roofed building that is principally above ground; a manufactured or mobile home; a storage tank for gases or liquids; or any other permanent, manmade facilities.

Sec. 18-207. Applicability

This Ordinance is applicable to all future shooting ranges in unincorporated Wayne County outside of any municipal planning jurisdiction or extraterritorial jurisdiction (ETJ).

Sec. 18-208. Development Requirements

A. Security. Adequate fencing, warning signs, or other safety measures shall be provided and maintained around all impact areas. Warning signs meeting National Rifle Association (NRA) guidelines for shooting ranges shall be posted at one hundred-foot intervals along the entire perimeter of the shooting range facility.

B. Range Orientation. Ranges shall be designed so that the direction of fire shall be away from any public right(s)-of-way or dedicated access easements within one half (½) mile from any part of the range.

C. Design. Shooting ranges including backstops shall be designed and constructed to contain all of the bullets, shot, or arrows or any other debris on the range facility and shall be designed in accordance with the recommendations from the current edition of the NRA Range Source Book or other accredited range design publication. The design

of the range shall be certified by the National Rifle Association following construction and before the range is used.

Sec. 18-209. Operational Requirements

A. Hours of operation. Shooting ranges shall be allowed to operate between sunrise and sunset, except that the hours may be extended after sunset for purposes of subdued lighting certification of law enforcement officers, or may be extended for other purposes only when a permit allowing such activity is issued in advance by the Sheriff's Office. On Sundays, shooting shall not commence before 12:30 p.m., unless a permit allowing such activity is issued in advance by the Sheriff's Office.

B. Liability insurance. The permittee shall be required to carry a minimum of five hundred thousand dollars ($500,000.00) of liability insurance. Such insurance shall name Wayne County as an additional insured party and shall save and hold Wayne County, its elected and appointed officials, and employees acting within the scope of their duties harmless from and against all claims, demands, and causes of action of any kind or character, including the cost of defense thereof, arising in favor of a person or group's members or employees or third parties on account of any property damage arising out of the acts or omissions of the permittee, his/her group, club, or its agents or representatives. The County shall be notified of any policy changes or lapses in coverage.

Sec. 18-210. Procedure for Securing Approval for New Ranges

A. Permit application. An application for a ***development*** permit to establish and operate a shooting range facility shall be submitted by the legal property owner(s) or owner's agent to the Wayne County Planning Department. Such permit shall be secured prior to issuance of any other permit issued by Wayne County.

B. Fees. The application shall be accompanied by an application fee of three hundred dollars ($300.00).

C. Required information. The applicant shall provide sufficient information as required by these provisions in order to properly evaluate the permit application. Certification that the range is

designed and constructed to NRA standards shall be provided with the application.

D. Site plan. A site plan for the entire range facility which shows the following applicable information drawn to an appropriate seale by a registered land surveyor, engineer or landscape architect, shall accompany the permit application.

1. Property lines for any parcel upon which the range facility is to be located, north arrow, plan seale, date, and ownership information for the site;

2. Complete layout of each range, including, shooting stations or firing lines, target areas, shotfall zones or safety fans, backstops, berms, and baffles;

3. Any other appropriate information related to the specific type of range(s) being proposed.

E. Action. Within thirty (30) working days *from the time the application is submitted*, the *Planning Director* shall take one (1) of the following actions:

1. Reject the application as incomplete; or
2. Approve the issuance of the permit; or
3. Deny the permit request

In any case, the written findings to support the action taken shall be provided to the applicant.

F. Permit transferability. A permit issued pursuant to this Ordinance may not be transferred to another operator without the written approval and consent of the Wayne County Planning Department.

G. Changes or expansions. If any shooting range facility is intended to be substantially changed or expanded to include types of ranges, operations, or activities not covered by an approved permit or otherwise cause nonconformance with this Ordinance, a new permit for the entire facility shall be secured in accordance with all of the provisions of this Ordinance.

Sec. 18-211. Compliance of Existing Ranges

Abandonment and discontinuance. When an existing shooting range is discontinued without the intent to reinstate the range use, the property owner shall notify the County of such intent.

Sec. 18-212. Variances

A variance may be granted by the Board of Adjustment from the terms and requirements of this article when a written application demonstrates of the following:

A. That special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures or buildings;

B. That literal interpretation of the provisions of this article would deprive the applicant of rights commonly enjoyed by other property owners under the terms of this article;

C. That hardship is not the result of the applicant's own action;

D. That granting the variance requested will not confer on the applicant any special privilege that is denied by this article, he can secure not reasonable use of his property;

E. That, if the applicant complies with the provisions of the article, he can secure no reasonable use of his property; and

F. That granting of the variance will be in harmony with the general purpose of this article, and will not be injurious to the neighborhood, or otherwise detrimental to the public welfare.

Conditions imposed on variances. In granting any variance, the Board of Adjustment may prescribe appropriate conditions and safeguard to ensure that the substantial justice has been done and that the public safety and welfare has been assured. Such conditions may be imposed by the board regarding the location, character and other features of the proposed shooting range as may be deemed by the board to protect property values and general welfare of the neighborhood. Nonconformance with such conditions and safeguards, when under part of the terms under which the variance is

granted, shall be deemed a violation of this article. In addition to the grounds for granting the variance specified by state law, the board may grant variance when it finds that the granting of the requested variance will not cause significant hazard, annoyance or inconvenience to the owners or occupants of nearby property, will not impose any significant cost burden upon the county.

Sec. 18-213. Enforcement, Remedies, and Penalties

A. Enforcement and remedies. The Wayne County Sheriff's Office shall be responsible for the enforcement of this Ordinance . Any violation or attempted violation of this Ordinance or of any condition or requirements adopted pursuant to these provisions may be restrained, corrected, or abated, as the case may be, by injunction or other appropriate suspended or revoked.

B. Civil penalties. Any person who violates any of the provisions of this Ordinance shall be subjected to civil penalty of one hundred dollars ($100.00) per violation. No penalty shall be assessed until the person alleged to be in violation has been notified of the violation. Each day of a continuing violation shall constitute a separate violation.

Attachment B

NORTH CAROLINA

WAYNE COUNTY

NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK
APRIL 10-16, 2022

WHEREAS, emergencies can occur at any time that require police, fire or emergency medical services; and,

WHEREAS, when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

WHEREAS, the safety of our police officers, firefighters and paramedics is dependent upon the quality and accuracy of information obtained from citizens who telephone the Wayne County 911 Center; and,

WHEREAS, Public Safety Telecommunicators are the first, first responders and the most critical contact our citizens have with emergency services; and,

WHEREAS, Public Safety Telecommunicators are the single vital link for our police officers, firefighters and paramedics by monitoring their activities by radio, providing them information and ensuring their safety; and,

WHEREAS, the Public Safety Telecommunicators of Wayne County 911 have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and,

WHEREAS, each telecommunicator has exhibited compassion, understanding and professionalism during the performance of their job in the past year;

NOW, THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners declares the week of April 10th through 16th, 2022, to be National Public Safety Telecommunicators Week in Wayne County, in honor of the men and women whose diligence and professionalism keep our county and citizens safe.

Adopted this the 5th day of April, 2022

Joe C. Daughtery, Chairman
Wayne County Board of Commisioners

Attest:

Carol Bowden, Clerk to the Board

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

Attachment C

WAYNE COUNTY

NORTH CAROLINA

Month of the Military Child Proclamation

WHEREAS, thousands of brave Americans have demonstrated their courage and commitment to freedom by serving in our country's armed forces in active duty posts around the world; and

WHEREAS, nearly two million children have at least one parent currently serving active military duty; and

WHEREAS, Wayne County Public Schools has nearly 2,000 military-connected students, nearly ten percent of its student population, who are children of active duty, Reserve, retired, veteran; and

WHEREAS, the U. S. Department of Defense celebrates the month of April as the Month of the Military Child, further highlighting the important role military children play in the armed forces community; and

WHEREAS, the children of our service members are major contributors to the strength of their parents and make significant contributions to family, schools, our community, the state and the nation, despite repeated and prolonged absences of one or both parents; and

WHEREAS, parents serve in the military, their kids serve too, and it is fitting for our district to pay tribute to military children for their commitment, their struggles and their unconditional support of our troops;

NOW, THEREFORE, the Wayne County Board of Commissioners, does hereby proclaim April 2022 as the Month of the Military Child and April 8th as Purple Up Day for Wayne County Public Schools. We encourage all school personnel and Wayne County residents to recognize the contributions of our military families and to celebrate the spirit of military children across our district and nation by wearing purple on April 8th as an outward symbol of appreciation for our youngest heroes.

This 5th day of April in the year 2022.

Joe C. Daughtery, Chairman

Attest:

Carol Bowden, Clerk to the Board

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

Attachment D

NORTH CAROLINA

WAYNE COUNTY

APRIL 2022 NATIONAL COUNTY GOVERNMENT MONTH
"COUNTIES THRIVE"

WHEREAS, the nation's 3,069 counties, parishes, and boroughs, serving more than 315 million Americans, provide essential services to create health, safe, and vibrant communities; and

WHEREAS, counties provide public health services, administer justice, keep communities safe, foster economic opportunities, and much more; and

WHEREAS, Wayne County and all counties take pride in our responsibility to protect and enhance the health, well-being, and safety of our residents in efficient and cost-effective ways; and

WHEREAS, under the leadership of National Association of Counties President Larry Johnson, NACo is demonstrating how "Counties Thrive", especially in supporting residents and businesses during the coronavirus pandemic; and

WHEREAS, each year, since 1991, the national Association of Counties has encouraged counties across the country to elevate awareness of county responsibilities, programs, and services; and

WHEREAS, Wayne County continues to work towards a better quality of life with projects such as the new Health Department and Department of Social Services building, new schools, new buildings at Wayne Community College and more.

NOW, THEREFORE, BE IT RESOLVED that the Wayne County Board of Commissioners does hereby proclaim April 2022 as National County Government Month.

This the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

Attest:

Carol Bowden
Clerk to the Board

Attachment E

NORTH CAROLINA

WAYNE COUNTY

2022 RE-ENTRY MONTH PROCLAMATION

WHEREAS, 70 million Americans have a criminal record of some kind; and

WHEREAS, 600,000 are released from Federal and State prisons each year; and

WHEREAS, promoting the rehabilitation and reintegration of individuals into society with a future is an important goal for all communities; and

WHEREAS, policies that limit a second chance are detrimental to opportunities related to employment with local governments, state governments, the federal government, and private companies; and

WHEREAS, engaging the private sector and honoring Champions of Change are important tools, along with proper education in reducing recidivism; and

WHEREAS, the County of Wayne continues to partner with the Wayne County Reentry Council, Wayne Community College, local industry, and all units of government to promote re-entry efforts for motivated individuals to compete for jobs, attain stable housing, support their families, and contribute to their communities.

NOW, THEREFORE, the Wayne County Board of Commissioners does hereby proclaim the month of April as Re-Entry Month in Wayne County, North Carolina, and encourage residents to observe this month and recognize the efforts of those who work to improve the rehabilitation and reintegration of formerly incarcerated individuals.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the County of Wayne, North Carolina, this the 5th day of April, 2022.

Joe C. Daughtery, Chairman

Attest:

Carol Bowden, Clerk to the Board

MEMORANDUM

To: Wayne County Board of Commissioners

From: Berry Gray, Planning Director

Date: March 9, 2022

Re: Subdivision Preliminary Plat Approval

Item: Windemere, Preliminary
Owner/Developer: Mary Evelyn Crumpler Cannon Heirs
Surveyor/Engineer: Jones Consulting Engineers, PA
Stoney Creek Township, Combs Road (SR 1549)
Lots 1 – 17 (17 lots)

Discussion: Sec 70-74 of the Wayne County Subdivision Ordinance requires that for every major subdivision within its territorial jurisdiction which does not qualify for the abbreviated minor subdivision procedure, the developer shall submit a preliminary plat which shall be reviewed and approved by the Board of Commissioners before any construction or installation of improvements may begin.

The Windemere preliminary consists of 17 residential building lots. The plat shows one cul de sac street serving all lots. Windemere will be built on 12.35 acres on Combs Road, 1,300' north of its intersection with Stoney Creek Church Road. No mapped flood zones are present. The property is located within the Inner Horizontal (IH) Overlay District.

The average lot size is 29,366 sf or 0.67 acres. There are 675 linear feet (0.13 miles) of street required to be installed per the NC Dept. Of Transportation subdivision street requirements. Building lots will utilize public water and onsite sewer. The subdivision meets the requirements for stormwater.

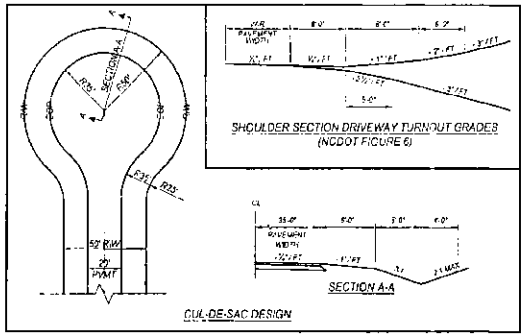
The property is shown within the Urban Transition area in the Wayne County Comprehensive Land Use Plan. Urban Transition Areas include those parts of the planning area that are not currently urban in character but that, during the next two decades, are likely to reach a level of development requiring urban services. These areas may have some services already in place including, particularly, centralized water and sewer. Other services, including stormwater management, are likely to be in place here within twenty years. Urban Transition Areas should be a secondary area for planning, programming and providing public urban services. Those parts of the Urban Transition Area that have good soils and drainage, are not in the floodplain, have road capacity available, and have sewer service nearby should generally be developed at 3 or more units per acre. Land areas constrained by poor soils and/or lack of topography and resulting flooding problems should generally be developed at lower densities.

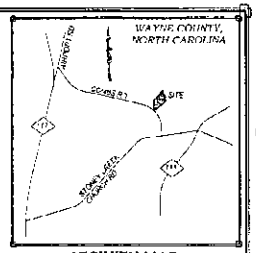
The property is located within the following service areas:

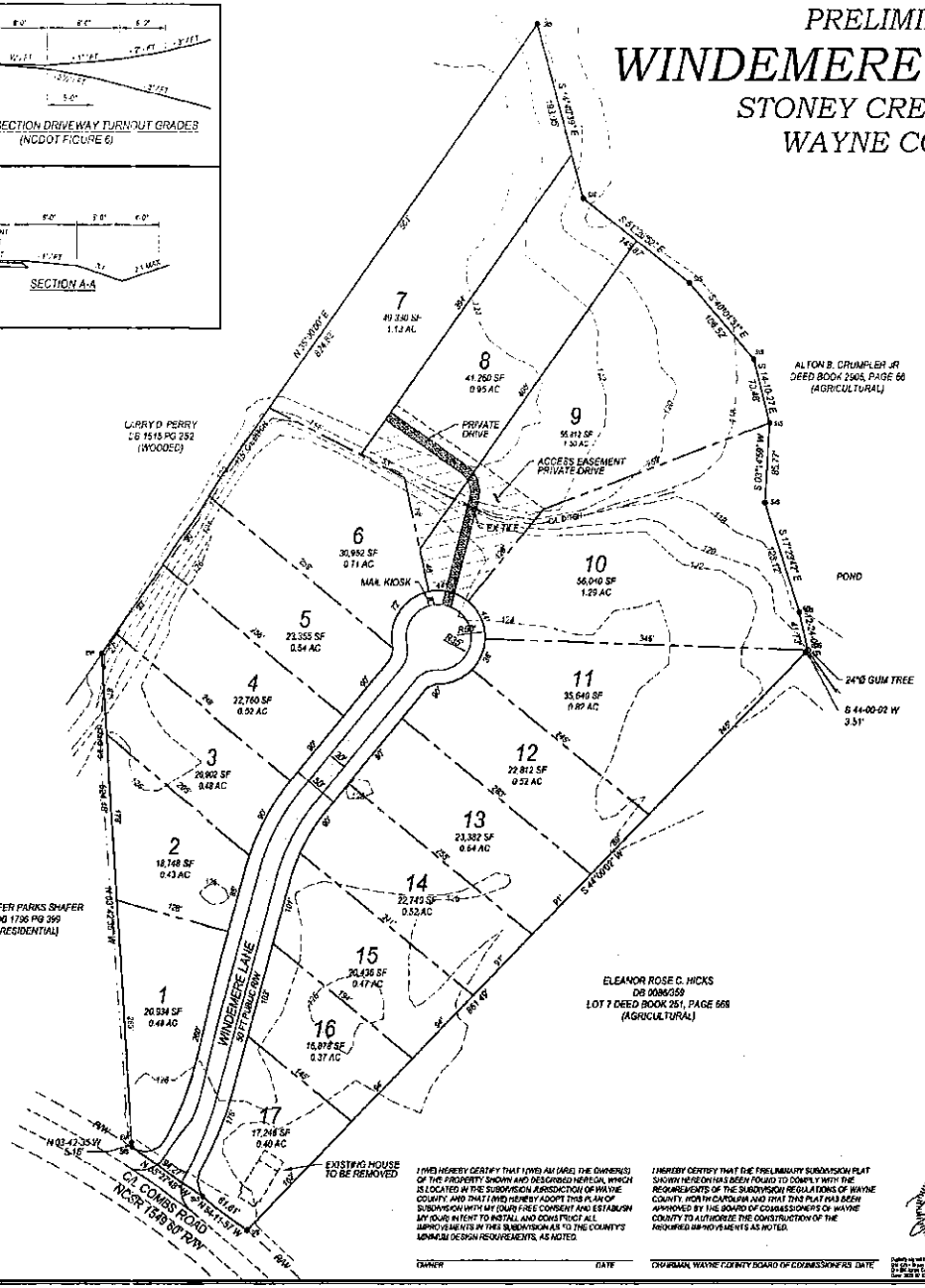
Schools – Charles B Aycock HS, Norwayne Middle, Northeast Elem
Water – Belfast-Patetown Sanitary District
Fire – Belfast Fire Department
EMS – Station 10
Transportation – MPO
Water Supply Watershed – No
Voluntary Agriculture District – No
Wetlands – No
Board of Commissioners District – 5

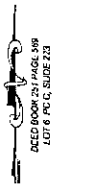
Recommendation: The Wayne County Planning Board recommends that the preliminary be approved.

PRELIMINARY PLAT
WINDEMERE SUBDIVISION
STONEY CREEK TOWNSHIP, WAYNE COUNTY, N.C.









SITE DATA:
- CROSSCHECK INVESTMENT GROUP, LLC
  P.O. BOX 218, GOLDSBORO, NC 27533 919-921-0359
- TOTAL TRACT ACREAGE (DEED BOOK 0046, PAGE 248): 12.35 ± ACRES
- PIN NUMBERS: 3601393783
- ZONING: IH
- PROPOSED SUBDIVISION IS NOT LOCATED WITHIN A R/W CORRIDOR PROPOSED BY A TRANSPORTATION PLANNING ORGANIZATION
- VOLUNTARY AGRICULTURAL DISTRICT NOT IS WITHIN A QUARTER MILE
- PROPOSED SUBDIVISION IS NOT LOCATED WITHIN THE AICUZ ZONE
- PROJECT IS WITHIN THE NEUSE RIVER WATERSHED

- TOTAL NUMBER OF PROPOSED LOTS:	17 LOTS
- SMALLEST LOT AREA:	15,878 SF
- LARGEST LOT AREA:	55,812 SF
- AVERAGE LOT AREA:	29,366 SF
- LINEAR FEET IN STREETS (20' STREET WIDTH):	676 ± LF

- MINIMUM BUILDING SETBACKS:

FRONT:	30 FT
SIDE:	10 FT
REAR:	25 FT
NCSR:	60 FT

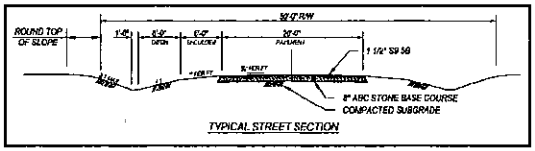
- FLOOD HAZARD: ZONE X - AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN - DFIRM MAP 3720350100K, 9/2/16 & 3720350200K, 9/2/16
- WATER: ALL PROPOSED LOTS SHALL BE SERVICED BY THE BELFAST-PATETOWN SANITARY DISTRICT. WATER LINE SIZE AND FIRE HYDRANT LOCATIONS SHALL BE DESIGNED BY THE SANITARY DISTRICT ENGINEER. FIRE HYDRANTS SHALL BE WITHIN 500 ft OF ALL LOTS.
- ELECTRIC, CABLE, PHONE: ALL PROPOSED UTILITIES SHALL BE DESIGNED AND INSTALLED BY THE RESPECTIVE UTILITY.

PEAK FLOW CALCULATIONS

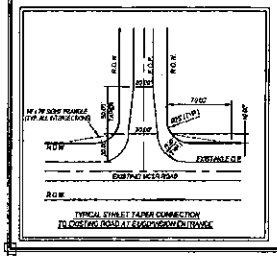
IMPERVIOUS AREA	AREA (ACRES)
STREET PAVING AREA	0.41
17 LOTS @ 3000 S.F. (HOUSE & DRIVE)	1.17
TOTAL IMPERVIOUS ACREAGE	1.58
TOTAL TRACT ACREAGE	12.35
TOTAL PERCENT IMPERVIOUS <18% NO VOLUME REDUCTION REQUIRED	12.77%

NITROGEN EXPORT CALCULATIONS

TYPE OF LAND COVER	AREA (ACRES)	TN EXPORT COEFF. (LBS/AC/YR)	TN EXPORT FROM USE (LBS/YR)
PERMANENTLY PROTECTED UNDISTURBED OPEN SPACE (FOREST, UNMOWN MEADOW)	0.00	0.6	0.00
PERMANENTLY PROTECTED MANAGED OPEN SPACE (GRASS, LANDSCAPING, ETC.)	0.00	1.2	0.00
RIGHT-OF-WAY (READ TN EXPORT FROM GRAPH 1)	0.99	6.6	5.65
LOTS (READ TN EXPORT FROM GRAPH 2)	11.45	2.8	32.00
TOTAL	12.36	–	37.64
TOTAL EXPORT	3.07 LBS/AC/YR	<2.5 - NO REDUCTION REQUIRED	



TYPICAL STREET SECTION



I (WE) HEREBY CERTIFY THAT I (WE) AM (ARE) THE OWNER(S) OF THE PROPERTY SHOWN AND DESCRIBED HEREON, WHICH IS LOCATED IN THE SUBDIVISION JURISDICTION OF WAYNE COUNTY, AND THAT I (WE) HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH MY (OUR) FREE CONSENT AND ESTABLISH MY (OUR) INTENT TO INSTALL AND CONSTRUCT ALL IMPROVEMENTS IN THIS SUBDIVISION AS TO THE COUNTY'S MINIMUM DESIGN REQUIREMENTS, AS NOTED.

OWNER DATE

I HEREBY CERTIFY THAT THE PRELIMINARY SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF WAYNE COUNTY, NORTH CAROLINA AND THAT THIS PLAT HAS BEEN APPROVED BY THE BOARD OF COMMISSIONERS OF WAYNE COUNTY TO AUTHORIZE THE CONSTRUCTION OF THE REQUIRED IMPROVEMENTS AS NOTED.

CHAIRMAN, WAYNE COUNTY BOARD OF COMMISSIONERS DATE

BRYAN K. JONES CONSULTING ENGINEERS, P.A.
Post Office Box 10682
Goldsboro, North Carolina 27532
919-221-5222 LIC.# C-3065

WINDEMERE SUBDIVISION
PRELIMINARY PLAT
NOT FOR RECORDATION, CONVEYANCES OR SALES
CROSSCHECK INVESTMENT GROUP, LLC

DRAWN BY	PROJECT NUMBER	SCALE	DATE	SHT. #
BKJ	22022	1" = 60'	2/11/2022	1 of 1

MEMORANDUM

To: Wayne County Board of Commissioners

From: Berry Gray, Planning Director

Date: March 9, 2022

Re: Subdivision Preliminary Plat Approval

Item: Drake Estates, Preliminary
Owner: Mary Ann L Shaw Trustee
Developer: ENC Investment Holdings, LLC
Surveyor/Engineer: Bryan K Jones Consulting Engineers, PA
Brogden Township, Ridge Drive (SR 1284)
Lots 1 – 132 (132 lots)

Discussion: Sec 70-74 of the Wayne County Subdivision Ordinance requires that for every major subdivision within its territorial jurisdiction which does not qualify for the abbreviated minor subdivision procedure, the developer shall submit a preliminary plat which shall be reviewed and approved by the Board of Commissioners before any construction or installation of improvements may begin.

The Drake Estates preliminary consists of 132 residential building lots. This subdivision will be built on 70.27 acres off Ridge Drive, just north of US Hwy 13 South. No flood zones are present within the project area. The property is located within the Approach Area Overlay District which allows for a subdivision with minimum 15,000 sf lots. An emergency access is also proposed connecting directly to US Hwy 13 South.

The average lot size is 18,801 sf or 0.43 acres. There are 8,350 linear feet (1.6 miles) of streets required to be installed per the NC Dept. Of Transportation subdivision street requirements. Building lots will utilize public water and onsite septic. The subdivision will meet the requirements for stormwater.

The property is shown within the Urban Transition area in the Wayne County Comprehensive Land Use Plan.

Urban Transition Areas include those parts of the planning area that are not currently urban in character but that, during the next two decades, are likely to reach a level of development requiring urban services. These areas may have some services already in place including, particularly, centralized water and sewer. Other services, including stormwater management, are likely to be in place here within twenty years. Urban Transition Areas should be a secondary area for planning, programming and providing public urban services. Those parts of the Urban Transition Area that have good soils and drainage, are not in the floodplain, have road capacity available, and have sewer service nearby should generally be developed at 3 or

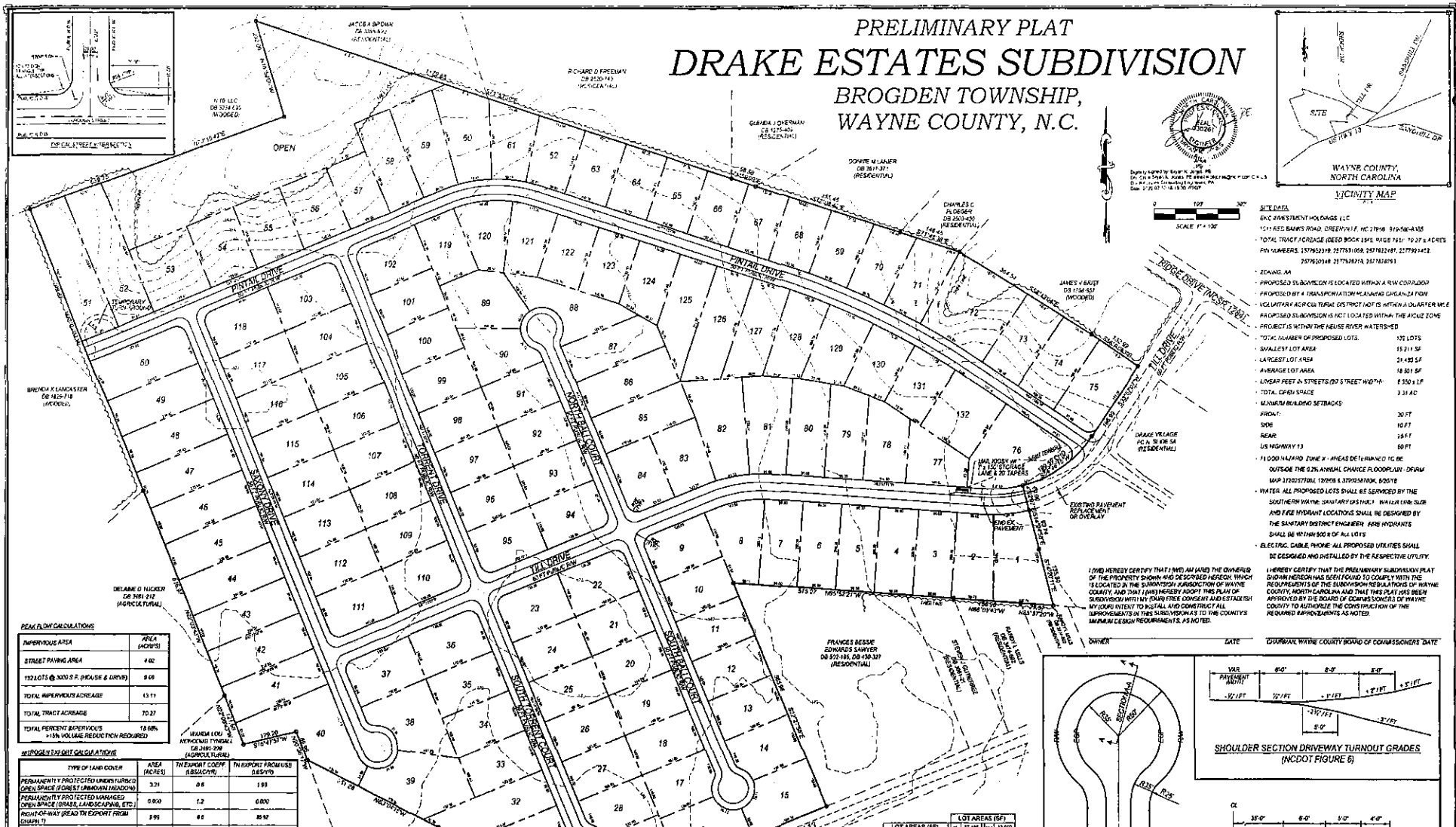
more units per acre. Land areas constrained by poor soils and/or lack of topography and resulting flooding problems should generally be developed at lower densities.

The property is located within the following service areas:

Schools – Southern Wayne HS, Brogden and Grantham Middle and Elem
Water – Southern Wayne Sanitary District
Fire – Mar-Mac Fire Department
EMS – Station 3
Transportation – MPO
Water Supply Watershed – Yes
Voluntary Agriculture District – No
Wetlands – No
Board of Commissioners District – 4

Recommendation: The Wayne County Planning Board recommends that the preliminary be approved.

PRELIMINARY PLAT
DRAKE ESTATES SUBDIVISION
BROGDEN TOWNSHIP, WAYNE COUNTY, N.C.



VICINITY MAP

SCALE 1" = 100'

SITE DATA

- ENC INVESTMENT HOLDINGS, LLC
- 1011 RED BANKS ROAD, GREENVILLE, NC 27858 919-561-4155
- TOTAL TRACT ACREAGE (DEED BOOK 1915, PAGE 783): 70.27 ± ACRES
- PIN NUMBERS: 2577952319, 2577931059, 2577922497, 2577921453, 2577920168, 2577929219, 2577910761
- ZONING: AA
- PROPOSED SUBDIVISION IS LOCATED WITHIN A R/W CORRIDOR
- PROPOSED BY A TRANSPORTATION PLANNING ORGANIZATION
- VOLUNTARY AGRICULTURAL DISTRICT (NOT IS WITHIN A QUARTER MILE
- PROPOSED SUBDIVISION IS NOT LOCATED WITHIN THE AICUZ ZONE
- PROJECT IS WITHIN THE NEUSE RIVER WATERSHED

TOTAL NUMBER OF PROPOSED LOTS:	120 LOTS
SMALLEST LOT AREA	15,211 SF
LARGEST LOT AREA	31,493 SF
AVERAGE LOT AREA	18,501 SF
LINEAR FEET IN STREETS (30' STREET WIDTH)	8,350 LF
TOTAL OPEN SPACE	3.31 AC
MINIMUM BUILDING SETBACKS:	
FRONT:	30 FT
SIDE	10 FT
REAR	15 FT
US HIGHWAY 13	50 FT

- FLOOD HAZARD ZONE X - AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN - DFIRM MAP 3720257700J, 12/20/18 & 3720334700K, 9/20/19
- WATER: ALL PROPOSED LOTS SHALL BE SERVICED BY THE SOUTHERN WAYNE SANITARY DISTRICT. WATER LINE SIZE AND FIRE HYDRANT LOCATIONS SHALL BE DESIGNED BY THE SANITARY DISTRICT ENGINEER. FIRE HYDRANTS SHALL BE WITHIN 500 ft OF ALL LOTS
- ELECTRIC, CABLE, PHONE: ALL PROPOSED UTILITIES SHALL BE DESIGNED AND INSTALLED BY THE RESPECTIVE UTILITY.

I (WE) HEREBY CERTIFY THAT I (WE) AM (ARE) THE OWNER(S) OF THE PROPERTY SHOWN AND DESCRIBED HEREON, WHICH IS LOCATED IN THE SUBDIVISION JURISDICTION OF WAYNE COUNTY, AND THAT I (WE) HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH MY (OUR) FREE CONSENT AND ESTABLISH MY (OUR) INTENT TO INSTALL AND CONSTRUCT ALL IMPROVEMENTS IN THIS SUBDIVISION AS TO THE COUNTY'S MINIMUM DESIGN REQUIREMENTS, AS NOTED.

I HEREBY CERTIFY THAT THE PRELIMINARY SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF WAYNE COUNTY, NORTH CAROLINA AND THAT THIS PLAT HAS BEEN APPROVED BY THE BOARD OF COMMISSIONERS OF WAYNE COUNTY TO AUTHORIZE THE CONSTRUCTION OF THE REQUIRED IMPROVEMENTS AS NOTED.

OWNER DATE CHAIRMAN, WAYNE COUNTY BOARD OF COMMISSIONERS' DATE

PEAK FLOW CALCULATIONS

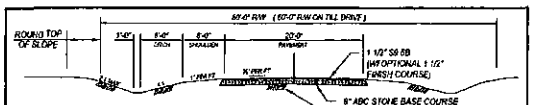
	AREA (ACRES)
IMPERVIOUS AREA	
STREET PAVING AREA	4.62
112 LOTS @ 3000 S.F. (HOUSE & DRIVE)	9.06
TOTAL IMPERVIOUS ACREAGE	13.11
TOTAL TRACT ACREAGE	70.27
TOTAL PERCENT IMPERVIOUS >15% VOLUME REDUCTION REQUIRED	18.66%

NITROGEN EXPORT CALCULATIONS

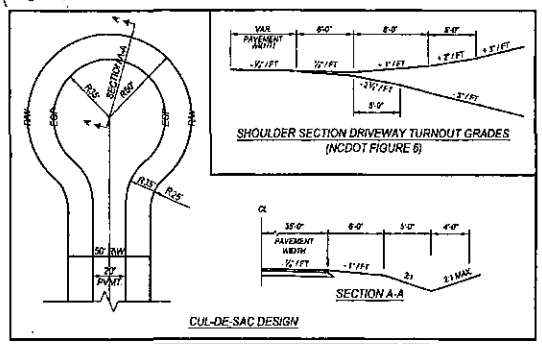
TYPE OF LAND COVER	AREA (ACRES)	TN EXPORT COEFF. (LBS/AC/YR)	TN EXPORT FROM LOS (LBS/YR)
PERMANENTLY PROTECTED UNDISTURBED OPEN SPACE (FOREST / MINIMUM MEADOW)	3.31	0.6	1.99
PERMANENTLY PROTECTED MANAGED OPEN SPACE (GRASS, LANDSCAPING, ETC.)	0.000	1.2	0.000
RIGHT-OF-WAY (READ TN EXPORT FROM GRAPH 1)	3.99	8.6	34.92
LOTS (READ TN EXPORT FROM GRAPH 2)	56.97	3.1	176.62
TOTAL	70.27	—	244.53
TOTAL EXPORT	3.48 LBS/AC/YR	< 3.6 - NO REDUCTION REQUIRED	

LOT AREAS (SF)															
1	17,543	14	16,813	26	22,145	40	21,297	53	21,493	66	21,342	79	17,500	92	17,500
2	16,519	15	20,704	27	20,971	41	21,180	54	17,500	67	21,180	80	17,500	93	17,500
3	16,514	16	20,519	28	25,262	42	21,122	55	17,500	68	21,297	81	17,500	94	17,500
4	16,509	17	16,813	29	17,905	43	21,064	56	17,500	69	21,414	82	17,500	95	17,500
5	16,504	18	16,808	30	17,500	44	21,006	57	17,500	70	21,531	83	17,500	96	17,500
6	16,500	19	16,803	31	17,500	45	20,948	58	17,500	71	21,648	84	17,500	97	17,500
7	16,494	20	16,800	32	17,500	46	20,890	59	17,500	72	21,765	85	17,500	98	17,500
8	16,304	21	16,800	33	17,500	47	20,832	60	17,500	73	21,882	86	17,500	99	17,500
9	17,464	22	17,168	34	17,500	48	20,774	61	17,500	74	21,999	87	17,500	100	17,500
10	16,899	23	17,468	35	18,316	49	20,716	62	17,500	75	21,294	88	17,500	101	17,500
11	16,899	24	18,000	36	31,493	50	20,658	63	17,500	76	20,481	89	17,500	102	17,500
12	16,200	25	18,000	37	21,527	51	21,000	64	17,500	77	19,668	90	17,500	103	17,500
13	16,500	26	18,000	38	21,410	52	20,790	65	17,500	78	18,855	91	17,500	104	17,500

LOT AREAS (SF)															
105	17,500	118	17,500	131	17,500	144	17,500	157	17,500	170	17,500	183	17,500	196	17,500
106	17,500	119	17,500	132	17,500	145	17,500	158	17,500	171	17,500	184	17,500	197	17,500
107	17,500	120	17,500	133	17,500	146	17,500	159	17,500	172	17,500	185	17,500	198	17,500
108	17,500	121	17,500	134	17,500	147	17,500	160	17,500	173	17,500	186	17,500	199	17,500
109	17,500	122	17,500	135	17,500	148	17,500	161	17,500	174	17,500	187	17,500	200	17,500
110	17,500	123	17,500	136	17,500	149	17,500	162	17,500	175	17,500	188	17,500	201	17,500
111	17,500	124	17,500	137	17,500	150	17,500	163	17,500	176	17,500	189	17,500	202	17,500
112	17,500	125	17,500	138	17,500	151	17,500	164	17,500	177	17,500	190	17,500	203	17,500
113	17,500	126	17,500	139	17,500	152	17,500	165	17,500	178	17,500	191	17,500	204	17,500
114	17,500	127	17,500	140	17,500	153	17,500	166	17,500	179	17,500	192	17,500	205	17,500
115	17,500	128	17,500	141	17,500	154	17,500	167	17,500	180	17,500	193	17,500	206	17,500
116	17,500	129	17,500	142	17,500	155	17,500	168	17,500	181	17,500	194	17,500	207	17,500
117	17,500	130	17,500	143	17,500	156	17,500	169	17,500	182	17,500	195	17,500	208	17,500



TYPICAL STREET SECTION



CUL-DE-SAC DESIGN

30 FT EMERGENCY ACCESS ONLY FOR ALL SUBDIVISION RESIDENTS AND EMERGENCY RESPONDERS IN THE EVENT THE SUBDIVISION BECOMES INACCESSIBLE (PER SEC 10-104 (k)(k)(3))

BRYAN K. JONES CONSULTING ENGINEERS, P.A.
Post Office Box 10882
Goldsboro, North Carolina 27532
919-221-5222 LIC.# C-3065

Project Name: DRAKE ESTATES SUBDIVISION			
Title: PRELIMINARY PLAT			
NOT FOR RECORDATION, CONVEYANCES OR SALES			
Owner: ENC INVESTMENT HOLDINGS, LLC			
Drawn By: BKJ	Project Number: 22024	Scale: 1" = 125'	Date: 2/11/2022
Sheet: 1 of 1			

WAYNE COUNTY
STAFF ATTORNEY

WAYNECOUNTY
NORTH CAROLINA
Phone: (919) 705-1713
Fax (919) 988-6495

TO: WAYNE COUNTY BOARD OF COMMISSIONERS

FROM: ANDREW NEAL, STAFF ATTORNEY AN

SUBJECT: SALE OF SURPLUS PROPERTY JOINTLY OWNED WITH THE CITY OF GOLDSBORO; 209 & 213 N. GEORGIA AVE., GOLDSBORO (PINS: 2599677450, 2599677562, 2599678507)

DATE: 3/25/2022

CC: CRAIG HONEYCUTT, COUNTY MANAGER

The County and the City of Goldsboro jointly own the properties located at 209 and 213 N. Georgia Ave., Goldsboro. The properties were obtained via tax foreclosure auction. The County has received an offer to purchase the properties pursuant to NCGS §160A-269.

209 & 213 N. Georgia Ave., Goldsboro (PINs: 2599677450, 2599677562, 2599678507)
Buyer: Torwanna Coe
Sales Price: $6,000.00
Combined Tax Value: $11,610.00
Deposit: $300.00 (5% of purchase price)

If the offer is approved by the Board of Commissioners, the offer will be advertised in the News-Argus and upset bids will be accepted for 10 days. Once upset bidding is complete, the offer will be sent to the Goldsboro City Council for approval. All adjoining property owners have been notified of the offer and the procedure for submitting an upset bid. Enclosed please find proposed the Resolution, Public Notice, Tax Card, and GIS map.

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2022-15 : A RESOLUTION DECLARING SURPLUS REAL PROPERTY AND AUTHORIZING ITS SALE

WHEREAS, the County has acquired a property interest in the properties located at 209 and 213 N. Georgia Street, Goldsboro, North Carolina, having parcel identification numbers of 2599677450, 2599677562, and 2599678507 and being more particularly described in the deeds recorded in Deed Book 3190, Page 642 and Deed Book 3257, Page 139 in the Office of the Register of Deeds for Wayne County ("Property"); and

WHEREAS, the County obtained an interest in this property through tax foreclosure proceedings; and

WHEREAS, the Staff Attorney and County Manager have recommended that this property be declared surplus and sold, following a careful review by the Staff Attorney and the Facilities Services Director that determined the County has no use for these properties; and

WHEREAS, NCGS § 160A-269 permits the County to sell property by upset bid, after receipt of an offer for the property; and

WHEREAS, the County has received an offer to purchase the properties described above, in the amount of $6,000, submitted by Torwanna Cole; and

WHEREAS, Torwanna Cole has paid the required five percent (5%) deposit on its offer;

NOW, THEREFORE BE IT RESOLVED by the Wayne County Board of Commissioners that:

1. The Board of Commissioners declares the property described above surplus and authorizes the sale of the Property through upset bid procedure of North Carolina General Statute §160A-269.

2. A notice of the proposed sale shall be published which shall describe the property and the amount of the offer and shall state the terms under which the offer may be upset.

3. Any person may submit an upset bid to the Clerk to the Board within 10 days after the notice of sale is published. Once a qualifying higher bid has been received, that bid will become the new offer.

4. If a qualifying higher bid is received, new notice of upset bid shall be published, and shall continue to do so until a 10-day period has passed without any qualifying upset bid having been received. At that time, the amount of the final high bid shall be reported to the Board of Commissioners.

5. A qualifying higher bid is one that raises the existing offer by not less than ten percent (10%) of the first $1,000.00 of that offer and five percent (5%) of the remainder of that offer.

6. A qualifying higher bid must also be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The County will return the deposit on any bid not accepted and will return the deposit on an offer subject to upset if a qualifying higher bid is received. The county will return the deposit of the final high bidder at closing.

7. The County reserves the right to withdraw the property from sale at any time before the final high bid is accepted and the right to reject at any time all bids.

8. If no qualifying upset bid is received after the initial public notice, the offer set forth above is hereby accepted. The appropriate County officials are authorized to refer the matter to the City of Goldsboro by the City Council and, pending approval by said body, execute the instruments necessary to convey the property to Torwanna Coe.

Passed and adopted this the 5th day of April, 2022.

Joe Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

SEAL OF WAYNE COUNTY FIAT IUSTITIA NORTH CAROLINA

PUBLIC NOTICE
SALE OF COUNTY PROPERTY

An offer of $6,000.00 has been submitted for the purchase of certain property owned by the County of Wayne located at 209 and 213 N. Georgia Ave., Goldsboro, NC (Wayne County PINs 2599677450, 2599677562, and 2599678507) more particularly described as follows:

209 N. Georgia Ave., Goldsboro, NC (PIN: 2599677450)
COMMENCING at an iron stake at the Northwest intersectional corner of Mulberry Street and Georgia Avenue and runs thence with Georgia Avenue N. 22 degrees 41 minutes E. 220.00 feet to an iron stake, the point of beginning; thence from said point of beginning N. 67 degrees 19 minutes W. 133.00 feet to an iron stake; thence N. 22 degrees 413 minutes E. 10.00 feet to an iron stake; thence North 67 degrees 19 minutes W. 55.00 feet to an iront stake; thence North 22 degrees 41 minutes E. 55.00 minutes to an iron stake in the line of Lot No. 3; thence with the line of Lot No. 3, S. 67 degrees 19 minutes E. 188.00 feet to an iron stake found in the western right of way of Georgia Avenue; thence with Georgia Avenue S. 22 degrees 41 minutes W. 65 feet to the beginning.

213 N. Georgia Ave. Goldsboro, NC (PINs: 2599677562 & 2599678507)
BEING the house and lot together with the vacant lot known and identified as 213 North Georgia Avenue and being Lots 1 and 2 of Block 21 of the F.K. Borden Subdivision as shown on a plat recorded in Plat Cabinet B, Slide 197 in the Wayne County Registry. And being those same lots or parcels of land conveyed to Ronyar, LLC by deed recorded in Book 1652 at Page 403 of the Wayne County Registry.

Persons wishing to upset the offer that has been received shall submit a sealed bid with their offer and the required deposit to the Clerk to the Board of Commissioners, PO Box 227, Goldsboro, NC 27533 by 5:00 P.M. on April 19, 2022. At that time the Clerk to the Board shall open the bids, if any, and the highest qualifying bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.

A qualifying higher bid is one that raises the existing offer at least 10% of the first $1,000 and 5% of the remainder. A qualifying bid must raise the existing offer to an amount not less than $6,350.00.

A qualifying higher bid must be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The County will return the deposit on any bid not accepted and will return the deposit on an offer subject to upset if a qualifying higher bid is received. If no other bids are made the original offer to purchase of $6,000.00 will be accepted.

Further information may be obtained at the Wayne County Staff Attorney's Office, 100 S. Ormond Ave., Goldsboro, NC or by telephone at (919) 705-1971 during normal business hours.

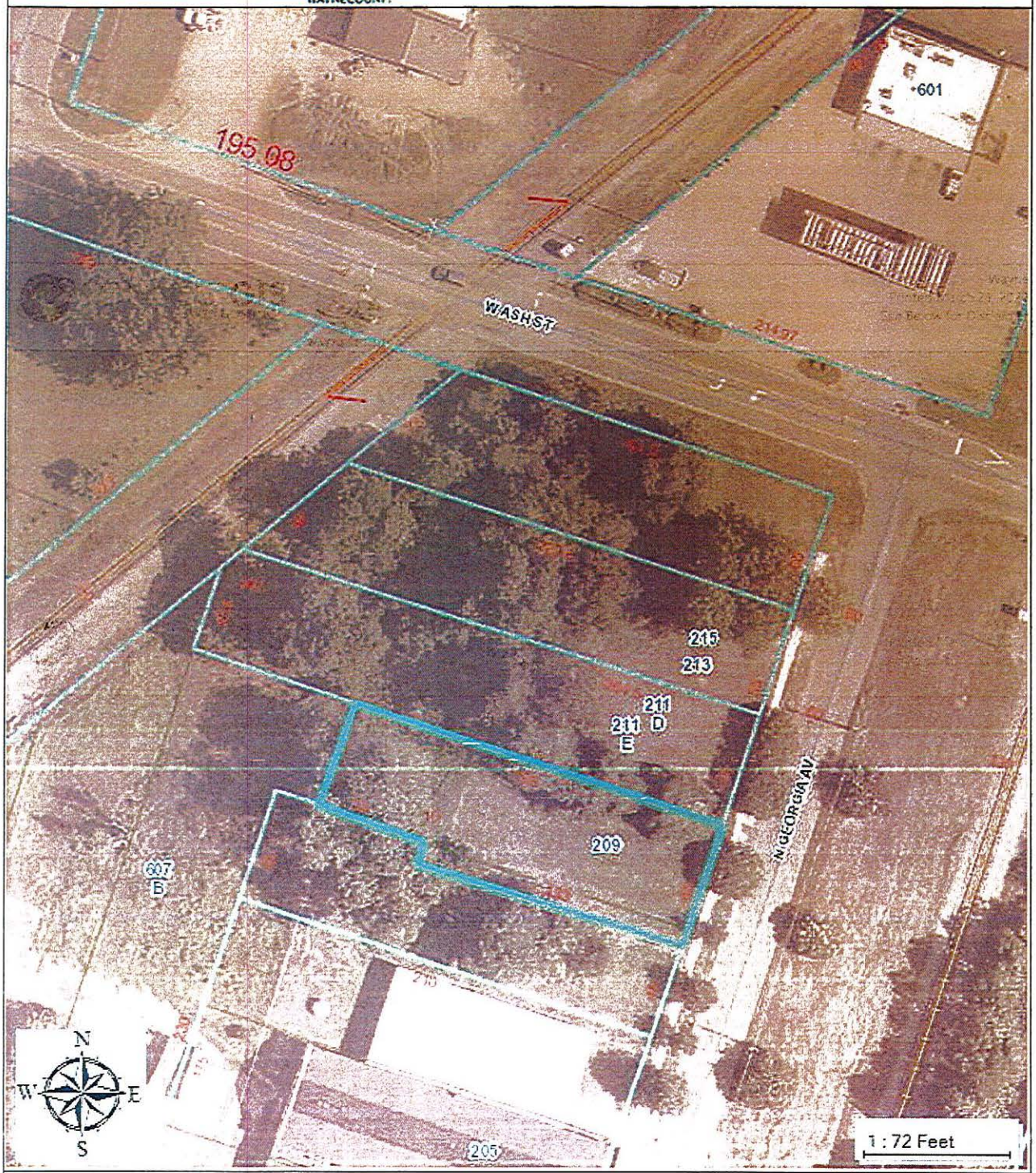
Andrew J. Neal
Wayne County Staff Attorney

PO Box 227
Goldsboro, NC 27533
(919) 705-1971
Run date: April 9, 2022

CONNECTGIS WEB HOSTING

WAYNECOUNTY

Wayne
Printed March 21, 2022
See Below for Disclaimer



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WAYNE COUNTY 3/21/2022 11:56:37 AM

WAYNE COUNTY & CITY OF GOLDSBORO
209 N GEORGIA AVE
79266550

Return/Appeal Notes: **2599677450**
UNIQ ID 46985
ID NO: 12000069006004

CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)
Reval Year: 2019 Tax Year: 2022 N GEORGIA AVE
Appraised by 60 on 01601 BYPASS WEST

CARD NO. 1 of 1
1.000 LT SRC=
TW-12 C-01 EX-2AT- LAST ACTION 20170729

CONSTRUCTION DETAIL	MARKET VALUE								DEPRECIATION
TOTAL POINT VALUE									
BUILDING ADJUSTMENTS	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	
TOTAL ADJUSTMENT FACTOR	01	00							% GOOD
TOTAL QUALITY INDEX									

TYPE: SINGLE FAMILY RESIDENTIAL

STORIES:

CORRELATION OF VALUE

CREDENCE TO

DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	4,480
TOTAL MARKET VALUE - CARD	4,480
TOTAL APPRAISED VALUE - CARD	4,480
TOTAL APPRAISED VALUE - PARCEL	4,480
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL	4,480

PRIOR

BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	4,480
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	4,480

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
03190	0642	11	2015	WD	C	V	0
01703	0596	3	1999	WD	U	I	26500
01446	0568	9	1994	WD	U	I	28000
01411	0749	1	1994	WD	U	I	40000
01314	0062	11	1991	WD	U	I	22000
01051	0071	1	1983	WD	U	I	12000

HEATED AREA

NOTES

P6-05 HSE DEMO FOR 2007

SUBAREA TYPE	GS AREA	%	RPL CS
FIREPLACE			
SUBAREA TOTALS			

CODE	QUALITY	DESCRIPTION	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	L/B	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
TOTAL OB/XF VALUE																0

BUILDING DIMENSIONS

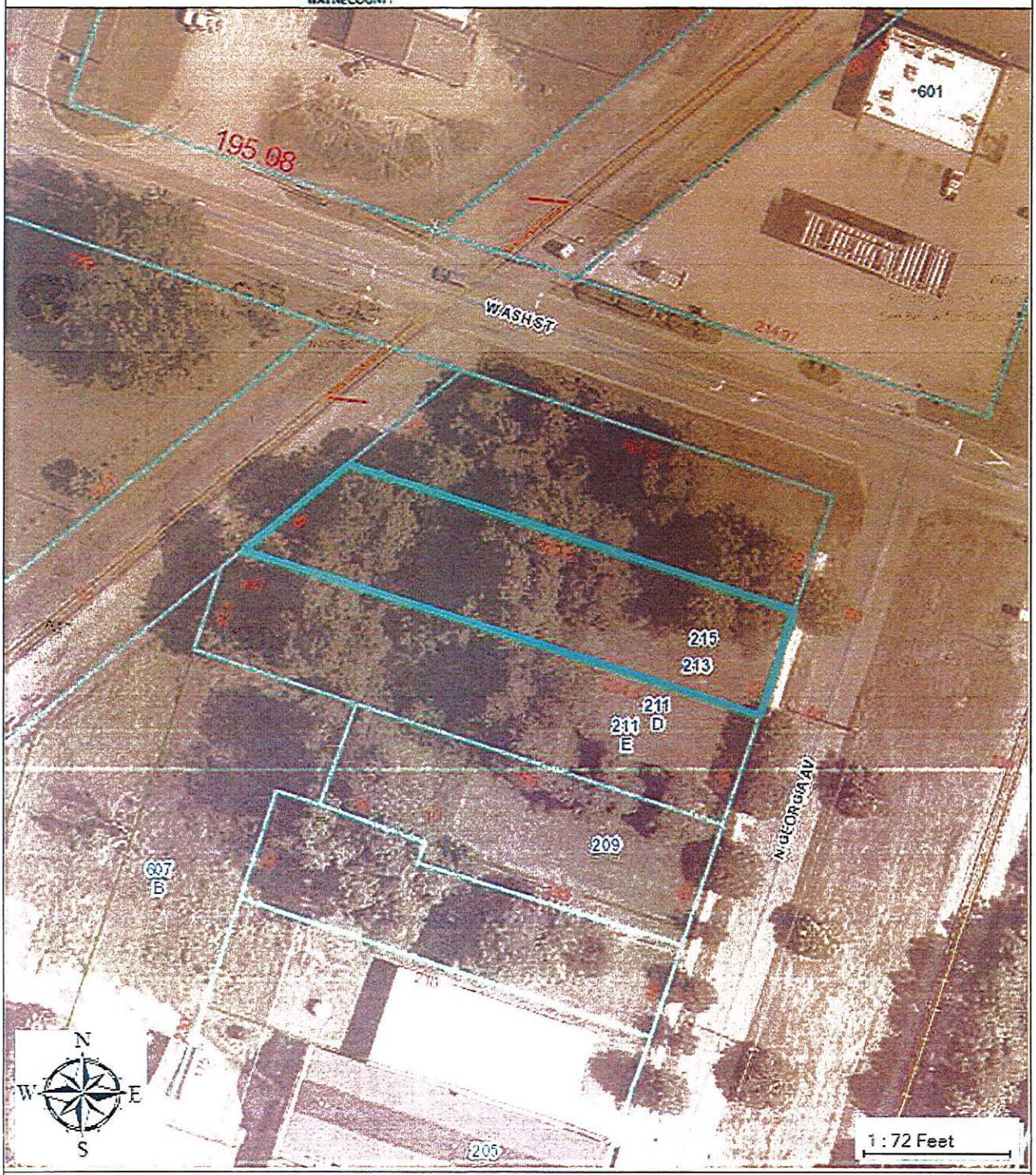
LAND INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	LAND NOTES
0100	0100	R-6	55	188	1.0700	2	1.0000			65.00	55.000	FF	1.070	69.55	3825	
0100	0100	R-6	10	133	1.0000	0	1.0000			65.00	10.000	FF	1.000	65.00	650	
TOTAL MARKET LAND DATA															4,480	
TOTAL PRESENT USE DATA																

CONNECTGIS WEB HOSTING

WAYNECOUNTY

Wayne
Printed March 21, 2022
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WAYNE COUNTY & CITY OF GOLDSBORO
213 N GEORGIA AVE
79266550

CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)
Reval Year: 2019 Tax Year: 2022 GEORGIA AVE
Appraised by on 01601 BYPASS WEST

Return/Appeal Notes: 2599677562
UNIQ ID 46986
ID NO: 12000069006002
CARD NO. 1 of 1
1.000 LT SRC=
TW-12 C-01 EX-2 AT- LAST ACTION 20170729

CONSTRUCTION DETAIL	MARKET VALUE								DEPRECIATION
TOTAL POINT VALUE									
BUILDING ADJUSTMENTS	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	
	06	00							% GOOD
TOTAL ADJUSTMENT FACTOR									
TOTAL QUALITY INDEX									

TYPE: DUPLEX/TRIPLEX

STORIES:

CORRELATION OF VALUE

CREDENCE TO

DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	3,970
TOTAL MARKET VALUE - CARD	3,970
TOTAL APPRAISED VALUE - CARD	3,970
TOTAL APPRAISED VALUE - PARCEL	3,970
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL	3,970

PRIOR

BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	3,970
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	3,970

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
03257	0139	10	2016	WD	C	V	0
01652	0403	6	1998	WD	U	I	0
01636	0059	2	1998	WD	U	I	35000
01467	0043	2	1995	WD	U	I	0
01448	0172	10	1994	WD	U	I	25000
01217	0180	9	1988	WD	U	I	16000

HEATED AREA

NOTES

P6-12 DEMO FOR 2013.

SUBAREA TYPE	GS AREA	%	RPL CS
FIREPLACE			
SUBAREA TOTALS			

CODE	QUALITY	DESCRIPTION	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	L/B	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
TOTAL OB/XF VALUE																0

BUILDING DIMENSIONS

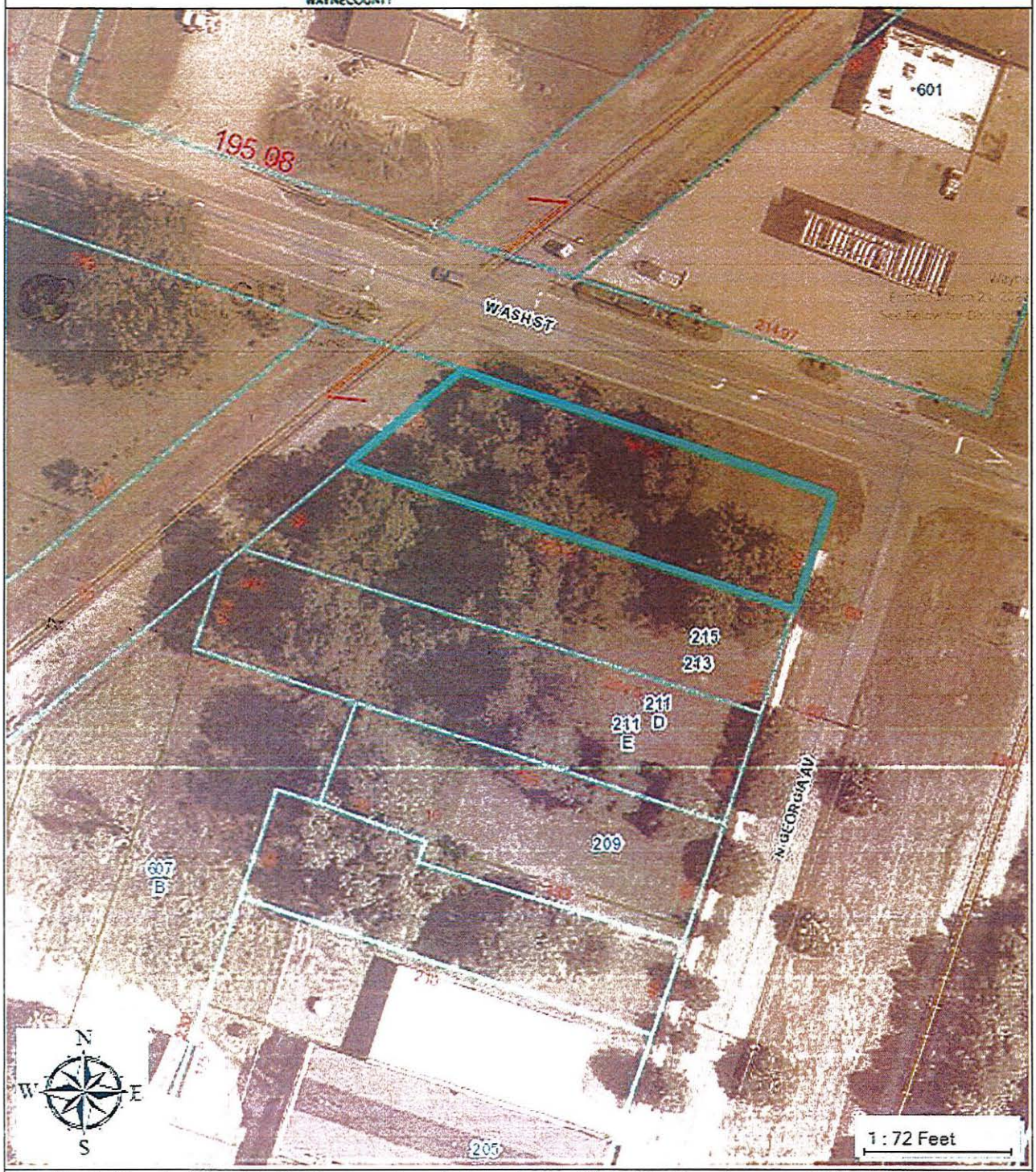
LAND INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	LAND NOTES
0800	0800	I-5	55	250	1.1100	2	1.0000			65.00	55.000	FF	1.110	72.15	3968	
TOTAL MARKET LAND DATA															3,970	
TOTAL PRESENT USE DATA																

CONNECTGIS WEB HOSTING

WAYNECOUNTY

Wayne
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WAYNE COUNTY 3/21/2022 11:57:52 AM

WAYNE COUNTY & CITY OF GOLDSBORO
N GEORGIA AVE
79266550

Return/Appeal Notes: **2599678507**
UNIQ ID 46988
ID NO: 12000069006001

CITY - GOLDSBORO (100), COUNTYWIDE ADVALOREM TAX (100)
Reval Year: 2019 Tax Year: 2022 GEORGIA AVE
Appraised by 60 on 01601 BYPASS WEST

CARD NO. 1 of 1
1.000 LT SRC=
TW-12 C-01 EX-2 AT- LAST ACTION 20170729

CONSTRUCTION DETAIL	MARKET VALUE								DEPRECIATION
TOTAL POINT VALUE									
BUILDING ADJUSTMENTS	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	% GOOD
TOTAL ADJUSTMENT FACTOR	01	00							
TOTAL QUALITY INDEX									

TYPE: SINGLE FAMILY RESIDENTIAL

STORIES:

CORRELATION OF VALUE

CREDENCE TO

DEPR. BUILDING VALUE - CARD	0
DEPR. OB/XF VALUE - CARD	0
MARKET LAND VALUE - CARD	3,160
TOTAL MARKET VALUE - CARD	3,160
TOTAL APPRAISED VALUE - CARD	3,160
TOTAL APPRAISED VALUE - PARCEL	3,160
TOTAL PRESENT USE VALUE - PARCEL	0
TOTAL VALUE DEFERRED - PARCEL	0
TOTAL TAXABLE VALUE - PARCEL	3,160

PRIOR

BUILDING VALUE	0
OBXF VALUE	0
LAND VALUE	3,160
PRESENT USE VALUE	0
DEFERRED VALUE	0
TOTAL VALUE	3,160

PERMIT

CODE	DATE	NOTE	NUMBER	AMOUNT

ROUT: WTRSHD:

SALES DATA

OFF. RECORD BOOK	PAGE	DATE MO	YR	DEED TYPE	Q/U	V/I	INDICATE SALES PRICE
03257	0139	10	2016	WD	C	V	0
01652	0403	6	1998	WD	U	I	0
01636	0059	2	1998	WD	U	I	35000
01467	0043	2	1995	WD	U	I	0
01448	0172	10	1994	WD	U	I	25000
01217	0180	9	1988	WD	U	I	16000

HEATED AREA

NOTES

SUBAREA TYPE	GS AREA	%	RPL CS
FIREPLACE			
SUBAREA TOTALS			

CODE	QUALITY	DESCRIPTION	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG#	L/B	SIZE FACT	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE
TOTAL OB/XF VALUE																0

BUILDING DIMENSIONS

LAND INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	LAND NOTES
0100	0100	I-5	60	210	1.0800	2	0.7500	TOPO/BSL		65.00	60.000	FF	0.810	52.65	3159	
TOTAL MARKET LAND DATA															3,160	
TOTAL PRESENT USE DATA																

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2021

The | Governing Board: County of Wayne, North Carolina

of | Primary Government Unit: County of Wayne, North Carolina

and | Discretely Presented Component Unit (DPCU) (if applicable):

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

and | Auditor Name: Nunn, Brashear, & Uzzell, P.A.

Auditor Address: 1106 Parkway Drive, Goldsboro, NC 27534

Hereinafter referred to as Auditor

for

Fiscal Year Ending	Audit Report Due Date
06/30/22	10/31/22

Must be within four months of FYE

hereby agree as follows:

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved 'with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2021

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☑Auditor ☐Governmental Unit ☐Third Party

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

Name:	***Title and Unit / Company:***	***Email Address:***
Allison Speight, CPA, CLGFO	Finance Officer, Wayne County	Allison.Speight@Waynegov.com

OR Not Applicable ☐ *(Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)*

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	County of Wayne, North Carolina
Audit Fee	$ 74,650.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$ 22,250.00
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval *(not applicable to hospital contracts)*	$ 72,675.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval *(not applicable to hospital contracts)*	$

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2021

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Nunn, Brashear, & Uzzell, P.A.	
Authorized Firm Representative (typed or printed)* Paul Nunn, CPA	Signature* Paul Nunn CPA
Date* 2-23-22	Email Address* PNunn@nbco.com

GOVERNMENTAL UNIT

Governmental Unit* County of Wayne, North Carolina	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Joe Daughtery, Chairman	Signature* Joe C Daughtery
Date 4/5/22	Email Address joe.daughtery@Waynegov.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Allison Speight, CPA, CLGFO	Signature* Allison Speight
Date of Pre-Audit Certificate* 4-5-2022	Email Address* Allison.Speight@Waynegov.com

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2021

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

NUNN, BRASHEAR & UZZELL, P.A.
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
1106 PARKWAY DRIVE
P.O. BOX 10127
GOLDSBORO, NORTH CAROLINA 27532-0127

PAUL L. NUNN, CPA
HAROLD D. BRASHEAR, CPA
DIANNE L. UZZELL, CPA

ALBERT S. WHITFIELD, CPA
DANNA J. LAYNE, CPA, CFE
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J.R. SABATELLI, CPA

TEL: (919) 778-1000
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E-Mail: NBCo@NBCo.com

January 28, 2021

To Board of Commissioners and Craig Honeycutt, County Manager

County of Wayne, North Carolina
P.O. Box 227
Goldsboro, North Carolina 27530

Dear Sirs:

We are pleased to confirm our understanding of the services we are to provide the County of Wayne, North Carolina for the years ended June 30, 2021, June 30, 2022, and June 30, 2023.

Audit Scope and Objectives

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 the County of Wayne as of and for the year ended June 30, 2020. 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 the County of Wayne'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 County of Wayne'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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Other Postemployment Benefits Schedules
3) Local Government Employees' Retirement System Schedules
4) Register of Deeds Schedules
5) Law Enforcement Officers' Special Separation Allowance Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Wayne'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 we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Schedule of expenditures of federal and state awards
2) Combining schedules
3) Fund statements

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will 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 Board of Commissioners and County Manager of the County of Wayne, North Carolina. 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 are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

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 and *Government Auditing Standards*.

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 County of Wayne's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

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 the County of Wayne, North Carolina's major programs. The purpose of these procedures will be to express an opinion on the County of Wayne, North Carolina'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 of the County of Wayne in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) 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. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the 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.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

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

We will provide copies of our reports to the North Carolina Local Government Commission and the Federal Audit Clearinghouse; 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 Nunn, Brashear, & Uzzell, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Local Government Commission or its designee, 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 Nunn, Brashear, & Uzzell, P.A.'s 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 the North Carolina Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our begin date will vary based on the readiness of the Wayne County Finance Office. Paul L Nunn, C.P.A. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The audit fees for the financial audit including compliance and financial statement preparation will be $95,000 for 2020-2021, $96,900 for 2021-2022, and $98,840 for 2022-2023.

Reporting

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

We appreciate the opportunity to be of service to the County of Wayne 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,

Paul L. Nunn, C.P.A.

Nunn, Brashear, & Uzzell, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the County of Wayne, North Carolina.

Management signature: _____

Title: County Manager

Date: 2/16/21

Governance signature: _____

Title: Chairman

Date: 2-16-2021

Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

July 7, 2020

To the Partners of Nunn, Brashear & Uzzell, P.A.
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nunn, Brashear & Uzzell, P.A. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495
brccpa.com

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2022-14: A RESOLUTION LEASING PROPERTY

WHEREAS, the County owns a vacant, unimproved parcel located at 806, 834, 848, 874, 888 and 890 Bryan Blvd, Goldsboro NC 27530, Farm 13155, Tract 10316.; and

WHEREAS, Mr. Jim Scott plans to use the property for farming purposes.

WHEREAS, NCGS § 160A-272 permits the County to lease property for a period up to ten years after publishing notice in a local newspaper; and

WHEREAS, the Jim Scott has offered to lease the property described above for the term from April 5, 20022 until December 31, 2023, for the price of One Thousand twenty dollars and 00/100 ($1020.00) a year; and

WHEREAS, the required notice has been published and the Board of Commissioners are convened in a regular meeting.

NOW, THEREFORE BE IT RESOLVED by the Wayne County Board of Commissioners that:

1. The Board of Commissioners approves lease of the property at 806, 834, 848, 874, 888 and 890 Bryan Blvd, Goldsboro NC 27530, Farm 13155, Tract 10316, from April 5, 2022, until December 31, 2023.

2. The annual rental payment shall be $1,020.00 a year.

Passed and adopted this the 5th day of April 2022.

Joe Daughterty, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

NORTH CAROLINA

WAYNE COUNTY

THIS LEASE, made this 5TH day of April, 2022, between COUNTY OF WAYNE ("County"), a body politic and corporate organized under the laws of the State of North Carolina, whose address is PO Box 227, Goldsboro, NC 27533, party of the first part, and JIM SCOTT ("Lessee"), whose address is 1901 East Walnut Street, Goldsboro, NC 27530 party of the second part;

WITNESSETH:

That the party of the first part does hereby lease to the party of the second part, his heirs and assigns, the certain tract of land situated in Wayne County, North Carolina, and more particularly described as follows:

PIN: 2588849625/ 806 Bryan Blvd. Goldsboro

Brogden Township, and more particularly described as follows

BEGINNING at a railroad spike in the centerline of N C. Secondary Road No 1222, said beginning point being at the intersection of said road center and the most Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, thence from the beginning leaving the centerline of N C Secondary Road No. 1222, with the line of the Ivey B Harris Estate property, S 74° 35' 10" W. 30 30 feet to an iron stake on the Western right of way of N. C Secondary Road No 1222; thence leaving said road right of way and with the line of the Ivey B Harris Estate property, S 74° 35' 10" W. 660 16 feet to an iron stake, W L Scott, Jr 's most Northeastern property corner as shown by deed recorded in Deed Book 826, Page 335 in the Wayne County Registry, thence leaving the line of the Ivey B Harris Estate property, with the line of the W. L Scott, Jr property, N 38° 26' 36" W. 374 91 feet to an iron stake; thence leaving the line of the W L. Scott, Jr. property, N 82° 35' 38" E 847.02 feet to an iron stake on the Western right of way of N. C. Secondary Road No 1222; thence continuing N 82° 35' 38" E. 30 00 feet to a nail in the centerline of N. C Secondary Road No. 1222, thence with said road center, S. 7° 24' 22" E. 225 05 feet to a railroad spike in the centerline of N C Secondary Road No 1222, at the intersection of said road center and the most Northern line of the property of the Ivey B. Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, the point of beginning containing 5.00 Acres more or less including the right of way of N. C Secondary Road No 1222, or 4 84 Acres more or less excluding the right of way of N. C Secondary Road No. 1222 And being the identical property conveyed to David E Warren and wife, Sheila O. Warren by Southside Realty & Insurance Services, Inc by deed dated October 15, 1985 and recorded in Book 1111, Page 625 of the Wayne County Registry

PIN: 2588848803/ 834 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N C S R No 1222, said nail being located N 7° 24' 22" W 225 05 feet from a railroad spike at the intersection of the centei line of N C S R No 1222 and the Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry, thence from the beginning leaving the centerline of N C S R No 1222, S 82° 35' 38" W 30 00 feet to an iron stake on the Western right of way of N C S R No 1222, thence leaving said road right of way, S 82° 35' 38" W 847 02 feet to an iron stake, thence with the line of the W L Scott, Ji property, N 38° 26' 36" W 204 24 feet to an iron stake, thence leaving the line of the W L Scott, Jr property, N 82° 35' 38" E 952 33 feet to an iron stake on the Western right of way of N C S R No 1222, thence continuing N 82° 35' 38" E 30 00 feet to a nail in the centerline of N C S R No 1222, thence with said road center, S 7° 24' 22" E 100 05 feet to a nail in said road center, thence continuing and with said road center, S 7° 24' 22" E 74 95 feet to a nail in the centerline of N C S R No 1222, the point of beginning containing 3 73 acres more or less including the right of way of N C S R No 1222, or 3 61 acres more or less excluding the right of way of N C S R No 1222 And being the identical property described in a deed dated March 15, 1996 and recorded in Book 1520, Page 299 of the Wayne County Registry

PIN: 2588846997/ 848 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N.C. Secondary Road No. 1222, said nail being located N. 7° 24' 22" W 400.05 feet from a railroad spike at the intersection of the Ivey B. Harris Estate as shown by deed recorded in Deed Book 659, Page 227 in the Wayne County Registry; thence from the beginning leaving the centerline of N.C. Secondary Road No. 1222, S 82° 35' 38" W. 30.00 feet to an iron stake on the Western right of way N.C. Secondary Road No. 1222; thence leaving said road right of way, S. 82° 35' 38" W. 952 33 feet to an iron stake; thence with the line of the W.L. Scott, Jr. property, N 38° 26' 36" W. 204.24 feet to an iron stake, thence leaving the line of the W.L Scott, Jr property, N. 82° 35' 38" E. 1,057.64 feet to an iron stake on the Western right of way of N.C. Secondary Road No. 1222; thence continuing N. 82° 35' 38" E. 30.00 feet to a nail in the centerline of N.C. Secondary Road No. 1222, thence with said road center, S. 7° 24' 22" E. 149.23 feet to a nail in said road center, thence continuing and with said road center, S. 7° 24' 22" E 25.77 feet to a nail in the centerline of N.C. Secondary Road No 1222, the point of beginning containing 4.16 Acres more or less including the right of way N.C. Secondary Road No. 1222, or 4.04 Acres more or less excluding the right of way of N.C. Secondary Road No. 1222. And being the identical property conveyed to Randy Lee Sullivan and wife, Jo Ann P. Sullivan by Southside Realty & Insurance Services, Inc by deed dated October 15, 1985 and recorded in Book 1111, Page 563 of the Wayne County Registry.

PIN: 2588855330/ 874 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of Secondary Road No. 1222, said beginning point being located N 7-24-22 W. 750.05 feet from a railroad spike in the centerline of Secondary Road No 1222 at the intersection of said road center and the most northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of Secondary Road No. 1222, S 82-35-38 W 30 00 feet to an iron stake on the western right of way of Secondary Road No 1222, thence leaving said road right of way S. 82-35-38 W. 1162 94 feet to an iron stake in the line of the W L Scott, Jr. property, thence with said line, N 38-26-36 W 204 24 feet to an iron stake, thence leaving the line of the W L Scott, Jr property, N 82-35-38 E. 1268.25 feet to an iron stake on the western right of way of Secondary Road No 1222, thence continuing N. 82-35-38 E. 30 00 feet to a nail in the centerline of Secondary Road No. 1222, thence with said road center S 7-24-22 E. 175 00 feet to the point of beginning, containing 5 00 Acres, more or less, including the right of way of Secondary Road No 1222, or 4.88 acres, more or less, excluding the right of way of Secondary Road No 1222, as surveyed by Bobby Rex Kornegay, Registered Surveyor, and shown on a map dated October 31, 1985, a copy of which is recorded in Book 1113, on Page 112, of the Wayne County Registry And being the identical property conveyed to Bobby Eugene Overton by Clarence Everett Anderson and wife, Frances Jean Anderson in a deed of correction dated March 18, 1992 and recorded in Book 1324, Page 169 of the Wayne County Registry

PIN: 2588854446/ 888 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N.C S R No. 1222, said beginning point being located N 7° 24' 22" W 925 05 feet from a railroad spike in the centerline of N.C S R No 1222, at the intersection of said road center and the most Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in Deed Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of N.C S R No. 1222, S 82° 35' 38" W 30 00 feet to an iron stake on the Western right of way of N C.S.R No 1222, thence leaving said road right of way, S 82° 35' 38" W 1,268 25 feet to an iron stake in the line of the W. L Scott, Jr property, thence with said line, N 38° 26' 36" W 33.39 feet to an iron stake; thence with the line of the W. L Scott, Jr property, N 21° 10' 10" W. 73 89 feet to an iron stake; thence leaving the line of the W. L. Scott, Jr property, N 68° 49' 50" E. 313 65 feet to an iron stake; thence N. 82° 35' 38" E 998 39 feet to an iron stake on the Western right of way of N C.S R No. 1222, thence continuing N 82° 35' 38" E 30 00 feet to a nail in the centerline of N C S R. No 1222, thence with said road center, S 7° 24' 22" E 175.00 feet to a nail in the centerline of N C S R No. 1222, the point of beginning, containing 5 06 Acres more or less including the right of way of N C S.R No 1222 or 4 94 Acres more or less excluding the right of way of N C S R No 1222. Being all of Tract #11 of Buckhorn Farm. And being the identical property described in Book 1280, Page 802 and Book 1114, Page 860 of the Wayne County Registry.

PIN: 2588853681/ 890 Bryan Blvd. Goldsboro

BEGINNING at a nail in the centerline of N C Secondary Road NO 1222, said beginning point being located N 7-24-22 W 1,100 05 feet from a railroad spike in the centerline of N C Secondary Road No 1222 at the intersection of said road center, and the most Northern line of the property of the Ivey B Harris Estate as shown by deed recorded in the Deed Book 659, Page 227, in the Wayne County Registry, thence from the beginning leaving the centerline of N C Secondary Road No 1222, S 82-35-38 W 30 00 feet to an iron stake on the Western right of way of N C Secondary Road No. 1222, thence leaving said road right-of-way, S 82-35-38 W 998 39 feet to an iron stake, thence S 68-49-50 W 313 65 feet to an iron stake in the line of the W L Scott, Jr property, thence with said line, N 21-10-10 W 107 28 feet to an iron stake, thence leaving the line of the W L Scott, Jr property, N 68-49-50 E 499 51 feet to an iron stake, thence N 80-51-02 E 843 79 feet to an iron stake on the Western right-of-way of N C Secondary Road No 1222, thence continuing, N 80-51-02 E 30 01 feet to a nail in the centerline of N C Secondary Road No 1222, thence with said road center, S. 7-24-22 E 175.00 feet to a nail in the centerline of N C Secondary Road No 1222, the point of beginning, containing 4.51 acres more or less including the right-of-way of N C Secondary Road No 1222, or 4 39 acres more or less excluding the right-of-way of N C Secondary Road No 1222 And being the same property conveyed to Grady Vinson Howell by Robert Walton Baker by deed dated October 26, 1989, and recorded in the Wayne County Registry in Book 1245, at page 761 And being the same property conveyed to Grady Vinson Howell and Seaton W. Howell from Grady Vinson Howell (divorced) by deed dated April 6, 1993 and recorded in Book 1370 at page 640 of the Wayne County Registry

1. TERM. The term of this lease shall be for the period from April 5, 2022, through December 31, 2023.

2. RENTAL. The rental for said land **per year** is as follows:

PIN: 2588849625/ 806 Bryan Blvd. Goldsboro
PIN: 2588848803/ 834 Bryan Blvd. Goldsboro
PIN: 2588846997/ 848 Bryan Blvd. Goldsboro
PIN: 2588855330/ 874 Bryan Blvd. Goldsboro
PIN: 2588854446/ 888 Bryan Blvd. Goldsboro
PIN: 2588853681/ 890 Bryan Blvd. Goldsboro

Total: $1,020.00/Year

3. PAYMENT OF RENTAL. Payment for the initial term shall be due upon execution of this lease agreement. Payment for subsequent terms shall be due no later than March 1st of each year. Payments shall be remitted to:

County of Wayne
Attn: Finance Department
PO Box 227
Goldsboro, NC 27533

4. CLEARED LANDS. The party of the second part shall be permitted to cultivate all cleared lands described herein or use the land described herein for any agricultural purpose it so chooses.

5. VISIBILITY AND APPEARANCE. The party of the second part shall maintain said land free and clear of the storage of equipment and signage. Said land shall only be used for agricultural purposes. Lessee shall maintain said land in a sightly condition and regularly mow and properly maintain the property. The lessee must keep all ditches cut and cleared of debris.

6. SUBLEASES. Lessse will not be permitted to sublease under their lease agreement without the express, written consent of Wayne County.

7. CROP ROTATION REQUIREMENTS. The agriculture producer will need to follow Best Management Practices (BMP's) in regard to crop rotation.

8. ASCS. The parties of the first part and the party of the second part shall execute such instruments or other documents as may be required by the ASCS Office or any other regulatory agency.

9. INDEMNITY. The party of the second part shall indemnify and hold harmless the parties of the first part from any claim arising out of its occupancy of said land or out of its farm operation.

10. RELEASE OF LIABILITY. Lessee hereby releases County of any and all liability for any injury or damage suffered by Lessee's animals or livestock which may occupy the premises during the course of this lease.

11. ADDITIONAL RESTRICTIONS. If corn is planted on the property, said property shall be disked in within seven (7) days after harvest. Bird hunting shall be prohibited on the property at all times. The producer shall not grow more than one (1) tobacco crop and one (1) sweet potato crop. It is recommended that the producer not grow the same grain crop two (2) years in a row. The lessee should have the soil tested and lime applied if needed.

12. NOTICES. Any notice of demand which any provision in this Lease is required or allowed to be given by either party to the other shall be deemed to have been sufficiently given for all purposes when made in writing and sent in the United States mail to the addresses contained above.

IN TESTIMONY WHEREOF, said parties have executed this lease in triplicate originals, one of which is retained by each of the parties, the day and year first above written.

COUNTY OF WAYNE

BY: _____ (SEAL)

NORTH CAROLINA
WAYNE COUNTY

I, Kayla Whitley, a Notary Public in and for said State and County, certify that Craig Honeycutt, County Manager, personally appeared before me this day and the foregoing instrument was signed by him.

WITNESS, my hand and Notarial Seal, this the 10th day of April 2022.

Kayla Whitley
Notary Public

My Commission Expires: March 24, 2024

KAYLA WHITLEY NOTARY PUBLIC WAYNE COUNTY, NC

JIM SCOTT

BY: _____ (SEAL)

NORTH CAROLINA
WAYNE COUNTY

I, _____, a Notary Public in and for said State and County, certify that Gilbert David Rutledge, Jr. personally appeared before me this day and the foregoing instrument was signed by him.

WITNESS, my hand and Notarial Seal, this the _____ day of April, 2022.

_____
Notary Public

My Commission Expires:

WAYNE COUNTY ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

On July 20, 2021, the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted $23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). The US Treasury enacted a Final Rule which outlined eligible projects under ARPA on January 6, 2022. Additionally, all funds received through the act are subject to the provisions of 2 CFR Part 200 commonly referred to as "Uniform Guidance". This policy defines the permissible and prohibited uses of ARPA funding as specified in the act. It also outlines the procedures for determining how Wayne County ARPA funds will be used for proposed projects. This policy is effective April 5, 2022 and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

II. PERMISSIBLE USES OF ARPA FUNDING

The US Treasury's final rule identifies permissible uses of ARPA funding and other procedures which must be followed by entities receiving ARPA funds. Local government entities who received ARPA funding must allocate monies no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARPA funds may be used for projects within the following categories of expenditures:

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.

2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector.

3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the COVID-19 pandemic.

4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors.

5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Any proposal received by Wayne County must clearly articulate which applicable provision applies to the suggested project. The US Treasury's Final Rule may be found at

https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf. An overview of the final rule may be found at https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf. The final rule contains a list of projects which the US Tresury has enumerated as eligible expenditures. Employees or any applicant seeking ARPA funding should review each document prior to submitting a proposal.

III. PROHIBITED USES OF ARPA FUNDING

Congress enacted certain impermissible uses under ARPA. Any government entity which uses ARPA funds for these prohibited uses will be forced to repay ARPA funds received. ARPA funds MAY NOT be used for projects within the following categories of expenditures:

1. To offset a reduction in net tax revenue.
2. To make a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability.
3. To borrow money or make debt service payments.
4. To replenish financial reserves.
5. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding.
6. For projects which conflict or contravene the purpose of the American Rescue Plan Act statute (i.e., use of funds to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations).
7. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
8. For any expenditure that violates other applicable federal, state, and local laws and regulations.

Project proposals which fall into one of the above categories will not be considered.

IV. PROCEDURES FOR PROJECT APPROVAL

All project proposals shall be submitted to the County Manager and the Finance Department for review. The County Manager and Finance Department shall conduct a preliminary review to determine if the project falls into a permissible ARPA use as defined in Section II above. Proposals shall, at a minimum, include the following:

- a brief description of the project which clearly identifies the specific permissible use under ARPA;
- a completed project eligibility determination form which is attached to this policy;
- identification of ARPA Expenditure Category (EC) (a list of ECs in the Appendix to the to the US Treasury Compliance and Reporting Guidance);

- a proposed budget, broken down by cost item, in accordance with Wayne County's Allowable Cost Policy on forms developed and approved by the Finance Department;
- a project implementation plan which includes a description of practices and procedures which the applicant, employee, subgrantee, and/or contractor assigned to the project will implement to ensure compliance with all aspects 2 CFR 200 (Uniform Guidance); and
- an estimated project timeline including completion date.

Projects which fall into an enumerated eligible category as defined by the Final Rule shall be given priority. If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review. Once a proposed project budget is pre-approved by the County Manager and the Finance Department, the project will be sent to the Board of Commissioners for final approval. No ARPA funds may be allocated to a particular project with approval by the Board of Commissioners.

Following approval, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Board of Commissioners. Any delay in projected project completion date shall be communicated to the County Manager and Finance Director as soon as practically possible.

Effective this the 5th day of April, 2022.

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY ARPA PROJECT REQUEST AND ELIGIBILITY DETERMINATION FORM

This document is to be completed by the person or persons requesting American Rescue Plan Act of 2021 Coronavirus State and Local Government Fiscal Recovery Fund monies. The request will proceed through the Wayne County's review process. The requestor will receive notice if the project is approved, with instructions on how to proceed.

BASIC INFORMATION AND DESCRIPTION

Program/Project Name:	
Program/Project Description:	
Responsible Department:	
Program/Project Manager Name:	
Total Amount Requested:	
Internal Account Code(s): (assigned by Finance)	
Treasury Expenditure Category Level:	Choose an item.
Treasury Expenditure Category:	Choose an item.

ELIGIBILITY REVIEW

Please select appropriate ARP/CSLFRF Category below and complete the required information. Note that each requested project may only be associated with one of the following categories: 1. Public Health; 2. Negative Economic Impact; 3. Premium Pay; 4. Water, Sewer, Stormwater Infrastructure; 5. Broadband; or 6. Revenue Replacement (Government Services). Please complete all information in the applicable category and attach any required additional justifications and documentation.

1. Public Health

A. Enumerated Uses/ Safe Harbors (Must select one)

☐ COVID-19 mitigation & prevention*
☐ Medical expenses*
☐ Behavioral health care*
☐ Preventing & responding to violence*
☐ **Not on Enumerated List (Must complete Box B.)**

**See detailed list of enumerated projects in each of these categories on pages 14-16 of the Overview of the Final Rule.*

B. Written Justification (Please provide detailed responses to both these questions if checked "Not on Enumerated List" in Box A)

(1) What is the specific negative public health impact or harm experienced by an individual or a class?

(2) How does proposed project address the negative public health impact or harm?

C. Is the **project reasonably designed to benefit** the individual or class that experienced a public health impact or harm?	☐Yes	☐No
D. Is the project **related and reasonably proportional** to the extent and type of public health impact or harm experienced?	☐Yes	☐No
E. Does proposed project involve a capital expenditure between $1 million and $10 million?	☐Yes – Proceed to Box F.	☐No – Proceed to Box G.

F. Is proposed project on enumerated list in Box A? **Written justification must include the following elements:* • *Describe the harm or need to be addressed;* • *Explain why a capital expenditure is appropriate; and* • *Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.*	☐Yes – Record written justification* in file, but not required in Project & Expenditure Reports	☐No – Record written justification* in file and include in Project & Expenditure Reports
G. Does the proposed project involve a capital expenditure of $10 million or more?	☐Yes – Record written justification* for file and include in Project & Expenditure Reports	☐No – No further action required.

2. Negative Economic Impact

A. Enumerated Beneficiaries (Must select one)

**See detailed list of enumerated beneficiaries and income on pages 17 & 19 of the Overview of the Final Rule.*

Beneficiaries Who Experience Negative Economic Impact from the Pandemic

☐ Low-moderate income households or communities
☐ Household that experienced unemployment
☐ Households that experienced increased food or housing insecurity
☐ Households that qualify for the Children's Health Insurance Program, Childcare Subsidies through the Child Care Development Fund Program, or Medicaid
☐ When providing affordable housing programs: households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
☐ When providing services to address lost instructional time in K-12 schools: any student that lost access to in-person instruction for a significant period
☐ Small business that experienced decreased revenue or gross receipts, increased costs, financial insecurity, or other financial challenges due to the pandemic
☐ Nonprofit the experienced decreased revenue, increased costs, financial insecurity, or other financial challenges due to the pandemic
☐ Travel, tourism, hospitality industries
☐ Other industry that experienced at least 8% employment loss from pre-pandemic levels or is experiencing comparable or worse economic impacts as national tourism, travel, and hospitality sector
☐ Local government

Beneficiaries Who Experienced Disproportionately Negative Economic Impact from the Pandemic

☐ Low-income households and communities
☐ Households residing in a Qualified Census Tract (QCT)
☐ Households that qualify for Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.
☐ Small businesses operating in a Qualified Census Tract (QCT)
☐ Nonprofits operating in a Qualified Census Tract (QCT)

☐ **Not on enumerated list (Must complete Box B.)**

B. Written Justification (Provide detailed response to this question if proposed beneficiary not on enumerated list in Box A)

Define the group/class/geographical area that experienced a negative economic impact from the COVID-19 pandemic. Be specific in defining group/class/area and in defining the negative economic impact to the group/class/area.

C. Enumerated / Safe Harbor Projects (Must Select One)

Projects for Negatively Economically Impacted

Households & Communities

☐ Food assistance & food banks

☐ Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness

☐ Health insurance coverage expansion

☐ Benefits for surviving family members of individuals who have died from COVID-19

☐ Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly- employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers

☐ Financial services for the unbanked and underbanked

☐ Burials, home repair & home weatherization

☐ Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access

☐ Cash assistance

☐ Paid sick, medical, and family leave programs

☐ Assistance in accessing and applying for public benefits or services

☐ Childcare and early learning services, home visiting programs, services for child welfare- involved families and foster youth & childcare facilities

☐ Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)

☐ Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing

Small Businesses

☐ Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs

☐ Technical assistance, counseling, or other services to support business planning

Nonprofits

☐ Loans or grants to mitigate financial hardship

☐ Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

(continued on next page)

Projects for Disproportionately Negatively Economically Impacted

Households & Communities

☐ Pay for community health workers to help households access health & social services

☐ Remediation of lead paint or other lead hazards

☐ Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities

☐ Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity

☐ Investments in neighborhoods to promote improved health outcomes

☐ Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing

☐ Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs

☐ Schools and other educational equipment & facilities

Small Businesses

☐ Rehabilitation of commercial properties, storefront improvements & façade improvements

☐ Technical assistance, business incubators & grants for start-up or expansion costs for small businesses

☐ Support for microbusinesses, including financial, childcare, and transportation costs

☐ **Not on enumerated list (Must proceed to Box D.)**

Travel, Tourism, Hospitality Industry

☐ Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities

☐ Technical assistance, counseling, or other services to support business planning

☐ COVID-19 mitigation and infection prevention measures (see section Public Health)

Local Government

☐ Public safety, public health, and human services salaries/benefits, to extent responding to the COVID-19 public health emergency

☐ Restoring pre-pandemic employment levels

☐ Effective service delivery

D. Written Justification (Provide detailed response to this question if proposed project not on enumerated list in Box C.)

(1) What is the specific negative economic impact or harm caused or exacerbated by the pandemic?

(2) How does the proposed project address the impact or harm?

E. Is the **project reasonably designed to benefit** the individual or class that experienced a public health impact or harm?	☐Yes	☐No
F. Is the project **related and reasonably proportional** to the extent and type of public health impact or harm experienced?	☐Yes	☐No
G. Does proposed project involve a capital expenditure between $1 million and $10 million?	☐Yes – Proceed to H.	☐No – Go to Box I.
H. Is proposed project on enumerated list in Box C? **Written justification must include the following elements:* • *Describe the harm or need to be addressed;* • *Explain why a capital expenditure is appropriate; and* • *Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.*	☐Yes – Record written justification* for file, but not required in Project & Expenditure Reports	☐No – Record written justification* for file and include in Project & Expenditure Reports
I. Does the proposed project involve a capital expenditure of $10 million or more?	☐Yes – Record written justification* for file and include in Project & Expenditure Reports	☐No – No further action needed

3. Premium Pay

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(c). (More details on this expenditure category are available here.)

4. Water, Sewer, Stormwater Infrastructure

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(1).

5. Broadband Infrastructure

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(2).

6. Revenue Loss

This portion of ARP/CSLFRF funds may be used for the provision of government services. Please provide description of project and attach any necessary documentation. Note that water, sewer, stormwater, and broadband projects may be funded in this category, without having to meet all of the criteria specified in the other categories.

PROHIBITIONS VERIFICATION:

By checking these boxes, the [NAME REVIEWING PERSONNEL HERE] attests that the statements are true.

☐ Project does not contravene the statutory purpose of ARP, including program, service, or capital expenditure that includes a term or condition that undermines efforts to stop the spread of COVID-19
☐ No Conflict of Interest
☐ Complies with all state and federal laws and local ordinance
☐ No pension fund deposit
☐ No borrowings or debt service
☐ No financial reserves

JUSTIFICATION AND LEGAL REVIEW FOR STATE AUTHORITY:

Program Administration Information

Proposed Project Budget, delineated by Cost Item for Allowable Cost Review

U.G. Provisions	Cost Items	Estimated Amount	Necessary/ Reasonable	% Allocable	Required Documentation
200.430	Compensation		Choose an item.		
200.431	Fringe Benefits		Choose an item.		
200.475	Travel		Choose an item.		
200.439	Equipment & Other Capital		Choose an item.		
200.453	Materials & Supplies		Choose an item.		
200.318 & 200.92	Contractual Services & Subawards		Choose an item.		
200.459	Consultants / Professional Services		Choose an item.		
200.465	Occupancy (Rent & Utilities)		Choose an item.		
200.471	Telecommunications		Choose an item.		
200.473	Training & Education		Choose an item.		
200.413 (c)	Direct Administrative Costs		Choose an item.		
	Add'l Cost Item		Choose an item.		
	Total Direct Costs		Choose an item.		
200.414	Indirect Costs		Choose an item.		
	Total Project Budget				

Administrative Classification

Administration Type	☐ In-House	☐ Contractor/Vendor	☐ Sub-Recipient/Subaward
If Contractor/Vendor or Sub-recipient, has this been verified using the Classification Checklist?		☐ Yes	☐ No

Program Sub-Recipient and/or Contractor List (if known):

Name	**Tax ID #**	**Completion of Classification Checklist?**	**Contractor or Sub-Recipient**	**DUNS #/UEI**	**Date checked SAM.gov**
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		

Key Project Dates

Due Date	**Task Type**	**Task Description**	**Status**
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.

Additional Suggested Materials for Attachment (as needed):

Equity Worksheet,

Risk Assessment

Monitoring Plan

Agreements

Project & Expenditure Report Tracking Tool

ALLOWABLE COSTS AND COST PRINCIPLES POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

On July 20, 2021 the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted $23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). The ARPA and all funds received through the act are subject to the provisions of 2 CFR Part 200 commonly referred to as "Uniform Guidance". Subpart E of the Uniform Guidance establishes regulations which determine where certain expenditures are allowable costs. This policy addresses allowable costs and cost principles as required by 2 CFR Part 200, Subpart E. This policy is effective April 5, 2022 and shall remain in effect for the duration of the ARPA Grant Project Ordinance unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

2 CFR Part 200, Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 ("ARPA"); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARPA grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

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

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

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARPA funds must meet the following general criteria:

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

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

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

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

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

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

   If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs

may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARPA, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

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

4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARPA award terms, and other governing regulations as to types or amounts of cost items.

5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARPA federal award and other activities of Wayne County.

6. Be accorded consistent treatment. A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.

7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Uniform Guidance.

8. Be net of all applicable credits. The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARPA award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. Any income earned through ARPA projects shall be handled consistent with any County program income policy in effect at the time.

9. Be adequately documented.

III. SELECTED ITEMS OF COST

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

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

Exhibit A identifies and summarizes the Selected Items of Cost. Wayne County personnel shall use the selected items of cost when documenting expenditures to the ARPA grant.

IV. DIRECT AND INDIRECT COSTS

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

Direct costs are expenses that are specifically associated with a particular ARPA-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

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

For indirect costs, Wayne County may charge a ten percent de minimis rate of modified total direct costs. Uniform Guidance defines modified total direct costs as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance the subawards under the award). Modified total direct costs EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

Certain Uniform Guidance Cost allowance provisions only apply to local governments. The following Uniform Guidance provisions shall apply to this policy:

2 CFR § 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in 2 CFR § 200.475). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in 2 CFR § 200.435); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in 2 CFR § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

2 CFR § 200.416 Cost allocation plans and indirect cost proposals.

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

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

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

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

2 CFR § 200.417 Interagency service.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to 2 CFR Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

Preapproval Cost Allowability Review

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

- Wayne County personnel must submit proposed ARPA projects to the County Manager and the Finance Department for review. Decisions and eligibility and approval of all ARPA projects will be governed by the then current version of the County's Eligible Project Policy for the Expenditure of ARPA Funds. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item on forms developed and approved by the Finance Department.

- Along with a general review of project eligibility and conformance with other governing board management directives, the Finance Department must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. The Finance Department shall develop appropriate forms to track and document approval of all projects.

- If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.

- Once a proposed project budget is pre-approved by the County Manager and the Finance Department, staff responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

Post-expenditure Cost Allowability Review

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Department will perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Department will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.

- The Finance Department must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.

- If all cost items are deemed allowable and properly allocable, the Finance Department will proceed through the local government's normal disbursement process.

- If any cost item is deemed unallowable, the Finance Department will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARPA funds. The Finance Department may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Wayne County Board of Commissioners must approve any allocation of other funds for this purpose.

- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project. The length of retention shall be governed by any ARPA specific retention policies adopted by the Board of Commissioners; however, at a minimum all ARPA related documentation shall be retained for at least five years after the end of the award term.

VII. COST TRANSFERS

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

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

Effective this the 5th day of April, 2022.

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

EXHIBIT A

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

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

Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions

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

WAYNE COUNTY NONDISCRIMINATION POLICY GOVERNING THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT RECOVERY FUNDS

I. POLICY OVERVIEW

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

I. Governing Statutory & Regulatory Authorities

As required by the US Treasury's Award Terms and Conditions for ARPA, Wayne County shall ensure that each "activity," "facility," or "program"[1] that is funded in whole, or in part, with ARPA and administered under the award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities,

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

and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of ARPA Funds

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, Wayne County shall prohibit, at a minimum, the following practices in its administration of ARPA pursuant to Award Terms and Conditions:

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

III. Reporting & Enforcement

1. Wayne County shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration,

mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The [LOCAL GOVERNMENT] shall comply with information requests, on-site compliance reviews, and reporting requirements.

2. Wayne County shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. Wayne County shall inform the Treasury if it has received no complaints under Title VI.

3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.

4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by Wayne County in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Wayne County HR
Attn: HR Director
PO Box 227
Goldsboro, NC 27533

with copy to:
Wayne County Staff Attorney
PO Box 227
Goldsboro, NC 27533

Effective this the 5th day of April, 2022.

SEAL OF WAYNE COUNTY FIAT JUSTITIA NORTH CAROLINA

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY PROPERTY MANAGEMENT POLICY RELATED TO THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS

I. POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA). 2 CFR 200.311 through 2 CFR 200.316 detail property standards related to the expenditure of ARPA funds. This policy defines the applicable property standards which shall govern the management of property obtained using ARPA funds. This policy is effective April 5, 2022 and shall remain in effect for until the expiration of ARPA funds unless otherwise superseded by a future policy. It applies to all County employees as well as subgrantees and contractors who enter into agreements to perform ARPA related activities for the County.

II. DEFINITIONS

The following definitions from 2 CFR 200.1 apply in this policy:

Computing devices: machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the County for financial statement purposes, or $5,000. See also the definitions of *capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment,* and *supplies* in this section.

Information technology systems: computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

Intangible property: property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Personal property: property other than real property. It may be tangible, having physical existence, or intangible.

Property: real property or personal property.

Real property: land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Supplies: all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or $5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

III. REAL PROPERTY

Title to Real Property: Title to real property acquired or improved with ARPA funds vests with the County. (2 CFR 200.311(a)).

Use of Real Property: Real property acquired or improved with ARPA funds must be used for the originally authorized purpose as long as needed for that purpose, during which time the County must not dispose of or encumber its title or other interests. (2 CFR 200.311(b)).

Insurance of Real Property: The County must provide the equivalent insurance coverage for real property acquired or improved with ARPA funds as provided to property owned by the County. (2 CFR 200.310).

Disposition of Real Property: When the County no longer needs real property purchased with ARPA for ARPA purposes, the County must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The County retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the County is disposing of real property acquired or improved with ARPA funds and acquiring replacement real property under the ARPA, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The County sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARPA award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the County is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The County transfers title to US Treasury or to a third party designated/approved by US Treasury. The County is entitled to be paid an amount calculated by applying the County's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

IV. EQUIPMENT

Title to Equipment: Title to equipment acquired or improved with ARPA funds vests with the County. (2 CFR 200.313(a)).

Use of Equipment: The County must use equipment acquired with ARPA funds for the project for which it was acquired as long as needed, whether or not the project continues to be supported by the ARPA award, and the County must not encumber the property without prior approval of US Treasury. (2 CFR 200.313(a)(1)-(2)).

When no longer needed for the original project, the equipment may be used in other activities supported by a Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems. (2 CFR 200.313(c)(1)).

During the time that equipment is used on the project for which it was acquired, the County must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

Noncompetition: The County must not use equipment acquired with the ARPA funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

Replacement Equipment: When acquiring replacement equipment, the County may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

Management of Equipment: The County will manage equipment (including replacement equipment) acquired in whole or in part with ARPA funds according to the following requirements.

1. The County will maintain sufficient records that include
   a) a description of the property,
   b) a serial number or other identification number,
   c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
   d) who holds title,
   e) the acquisition date,
   f) cost of the property,

g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
h) the location, use and condition of the property, and
i) any ultimate disposition data including the date of disposal and sale price of the property.

2. The County will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.

3. The County will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the County.

4. The County will develop and implement adequate maintenance procedures to keep the property in good condition.

5. If the County is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

Insurance of Equipment: The County must provide the equivalent insurance coverage for equipment acquired or improved with ARPA funds as provided to property owned by the County. 2 CFR 200.310.

Disposition of Equipment: When the equipment is no longer needed for its original ARPA purpose, the County may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than $5,000 may be retained, sold or transferred by the County, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than $5,000 may be retained or sold by the County. The County must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The County must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARPA funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the County to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the County for its attributable compensation for its attributable percentage of the current fair market value of the property.

V. SUPPLIES

Title to Supplies. Title to supplies acquired with ARPA funds vests with the County upon acquisition. 2 CFR 200.314(a).

Use and Disposition of Supplies: If there is a residual inventory of unused supplies exceeding $5,000 in total aggregate value upon termination or completion of the ARPA project and the supplies are not needed for any other Federal award, the County must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

Noncompetition. As long as the Federal Government retains an interest in the supplies, the County must not use supplies acquired under the ARPA to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

VI. PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARPA funds must be held in trust by the County as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the County to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

VII. IMPLEMENTATION OF POLICY

The Purchasing Manager shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARPA funds. At a minimum, those procedures must address the following ensure proper insurance of property; document proper use of property; record and maintain required data records for equipment; conduct periodic inventories of equipment, at least every two years; create processes for replacement and disposition of property; and establish other internal controls to safeguard and properly maintain property

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

WAYNE COUNTY RECORD RETENTION POLICY FOR DOCUMENTS CREATED OR MAINTAINED PURSUANT TO THE AMERICAN RESCUE PLAN ACT

I. POLICY OVERVIEW

On July 20, 2021, the Wayne County Board of Commissioners adopted Resolution #2012-13 which accepted $23,916,753.00 in funding from the American Rescue Plan Act of 2021 (ARPA). Under the federal legislation and subsequent final rule issued by the US Treasury, entities receiving funds must abide by certain record retention guidelines. This policy establishes a record retention policy for documents created or maintained pursuant to Wayne County's distribution of ARPA funds.

II. RETENTION OF RECORDS

ARPA's Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARPA funds.

It is the policy of Wayne County to follow Treasury's record retention requirements as it expends ARPA funds. Accordingly, Wayne County shall abide by the following practices:

- Retain all financial and programmatic records related to the use and expenditure of ARPA funds for a period of five (5) years after all ARPA funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with ARPA for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

III. COVERED RECORDS AND STORAGE

For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence Wayne County's expenditure of ARPA funds on eligible projects, programs, or activities pursuant to the ARPA award.

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

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

Wayne County's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

IV. DEPARTMENTAL RESPONSIBILITIES

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

The Finance Department shall beresponsible for identifying the documents that Wayne County must or should retain and arrange for the proper storage and retrieval of records. The Finance Department shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

V. REPORTING POLICY VIOLATIONS

Wayne County is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Finance Director. Wayne County prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Any questions about this policy should be referred to the Finance Department who is in charge of administering, enforcing, and updating this policy.

Effective this the 5th day of April, 2022.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden, Clerk to the Board

PURCHASE AND SALE AGREEMENT

This Purchase and Sale Agreement (this "**Agreement**") is made and entered into as of the Effective Date (as defined below) by and between **Rose Gambella as Trustee for the Gambella Living Trust, dated November 5, 1998, Paul Gambella, Robert Gambella, and Steven Gambella** (the "**Sellers**"), and **County of Wayne** a body politic and corporate organized under the laws of the State of North Carolina (the "**Purchaser**").

W I T N E S S E T H :

WHEREAS, Sellers wish to sell, and Purchaser wishes to buy, that certain parcel of land being approximately 7.070 acres commonly known as 800 Corporate Drive, Goldsboro, North Carolina 27534, and having Wayne County Parcel Identification Number 3600418229 together with all improvements thereon, excess land, easements, rights and appurtenances thereto, including all rights, title and interests of Sellers, if any, in and to the adjacent streets, alleys or rights-of-way (collectively, the "**Property**") and more particularly described in the legal description attached hereto and incorporated herein by reference as Exhibit A.

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE I – PROPERTY INFORMATION

1.1. Survey. Purchaser may obtain a survey of the Property (the "**Survey**"). If the Survey reveals any matters that make the Property unsuitable for Purchaser's purposes, in Purchaser's sole discretion, then such matters shall be resolved pursuant to Section 3.1 below.

1.2 Title Commitment. Purchaser shall obtain a title insurance commitment (the "**Title Commitment**") issued through a title insurance company of its choosing ("**Title Company**"). The Title Commitment shall list as exceptions all easements, restrictions, encumbrances, reservations, liens and other matters affecting the Property ("**Exceptions**"). If the Title Commitment reveals any Exceptions or other matters that make the Property unsuitable for Purchaser's purposes, in Purchaser's sole discretion, then such matters shall be resolved pursuant to Section 3.1 below.

1.3 Phase I Environmental Site Assessment. Purchaser may obtain a Phase I Environmental Site Assessment and other tests and/or studies regarding the environmental condition of the Property.

1.4 Sellers's Items. Within ten (10) business days after the Effective Date, Sellers shall furnish to Purchaser copies of all Leases (as hereinafter defined) and amendments thereto, Service Contracts (as hereinafter defined), deeds, easements, warranties, covenants, contracts, income and expense records, property owners' association documents, surveys, appraisals, maintenance records, environmental reports, building plans, construction and signage requirements, insurance policies (including title insurance policies), engineering reports, zoning information, title insurance policies, tenant in common agreements, inspections, and other documents related to the

Property that Sellers has in its possession or that are reasonably obtainable by Sellers (collectively, "**Sellers's Items**"). Failure to timely deliver Sellers's Items shall constitute a breach of this Agreement entitling Purchaser to terminate this Agreement and receive a refund of all Earnest Money.

ARTICLE II – PURCHASE PRICE

2.1 Purchase Price. The purchase price ("**Purchase Price**") for the Property shall be **ONE MILLION THREE HUNDRED THOUSAND AND 0/100 DOLLARS ($1,300,000.00)**, which shall be paid as follows:

(i) Purchaser shall deposit the Earnest Money with Escrow Agent pursuant to Section 2.2 below; and

(ii) Purchaser shall pay the balance of the Purchase Price to Sellers at closing by wire transfer of immediately available funds or such other method as the parties may agree.

2.2 Earnest Money Deposit. Within ten (10) business days after the Effective Date, Purchaser shall deposit earnest money (**Earnest Money**) in the amount of ONE HUNDRED THOUSAND AND 0/100 DOLLARS ($100,000) to be held in escrow in a non-interest-bearing account by the Seller's Attorney (also known herein as the "**Escrow Agent**"). Once deposited, the Earnest Money shall be non-refundable, unless Purchaser shall terminate the Agreement by reason of one or more of the following: (i) a default by Sellers hereunder, (ii) the failure by Sellers to cure any matters of title or survey to which Purchaser timely objects pursuant to Section 3.1 below, (iii) the failure to occur of any conditions to closing set forth in this Agreement, (iv) a termination pursuant to Section 7.2 below, or (v) a termination by Purchaser in Purchaser's sole and absolute discretion during the Due Diligence Period pursuant to Section 3.2 below. All Earnest Money shall be applied toward the Purchase Price at Closing if the transaction closes. Purchaser and Sellers shall execute Escrow Agent's standard form of escrow agreement.

ARTICLE III – DUE DILIGENCE

3.1 Tests, Studies, and Inspections. Purchaser shall have from the Effective Date until 6:00 p.m. eastern time on the date that is forty-five (45) days after (and not including) the Effective Date (the "**Due Diligence Period**") and together with the Extended Due Diligence Period as defined in Section 3.3 below within which to conduct such tests, studies, inspections, and other examinations (collectively "**Examinations**") as it may elect in its sole discretion to determine the suitability of the Property for Purchaser's purposes. Such Examinations may include, but shall not be limited to, soil tests, borings, engineering studies, environmental studies, feasibility studies, boundary surveys, topographical surveys, drainage plans, curb cuts, marketing studies, financial studies, utility availability investigations, and ability to obtain building permits and all other required permits or licenses. If the Examinations disclose matters which make the Property unsuitable for Purchaser's purposes, in Purchaser's sole discretion, or for any other reason or for no reason, then Purchaser may terminate this Agreement by giving written notice to Sellers prior to the expiration of the Due Diligence Period. In the event of such termination, the Earnest Money

shall be delivered to the Purchaser and the parties hereto shall have no further obligations hereunder. During the Due Diligence Period, Purchaser and Purchaser's agents, employees and contractors shall have the right to enter upon the Property to conduct the Examinations. Purchaser agrees to defend and hold Sellers harmless from and against any liability, loss or damage arising due to Purchaser's Examinations (including reasonable attorneys' fees actually incurred). To the extent provided by law, Sellers and Purchaser shall keep the terms and conditions of this Agreement confidential and shall not divulge the same to any party or parties, except Purchaser may disclose the terms and conditions of this Agreement to prospective lenders and investors, and both Sellers and Purchaser may disclose the terms and conditions of this Agreement to their respective accountants, attorneys, and other professional advisors, and/or as required by law.

3.2 Purchaser's Objections. Purchaser shall have until the date that is fifteen (15) days prior to the expiration of the Due Diligence Period, as the same may be extended, to notify Sellers of any matters in the Title Commitment or as disclosed on the Survey which make the Property unsuitable for Purchaser's purposes, in Purchaser's sole discretion ("**Title and Survey Objections**"). Sellers thereupon shall have ten (10) days within which to cause such Title and Survey Objections to be removed from the Title Commitment or the Survey, as the case may be ("**Cure**"). In the event that Sellers are unable or unwilling to effect such Cure, then Purchaser, at its option, may elect (by written notice to Sellers): (i) to terminate this Agreement, whereupon all Earnest Money shall be returned to Purchaser and the parties hereto shall have no further obligations hereunder or (ii) to waive such Title and Survey Objections and to proceed to Closing. All Exceptions approved by Purchaser or Title and Survey Objections subsequently waived in writing by Purchaser shall hereinafter be deemed to be "**Permitted Exceptions**".

3.3 Extension of Due Diligence Period. Purchaser, in Purchaser's sole discretion, may elect to extend the Due Diligence Period for one (1) additional period of thirty (30) days from the date on which the Due Diligence Period would have otherwise expired (such additional period being the "**Extended Due Diligence Period**"). To exercise the Extended Due Diligence Period, Purchaser shall provide notice prior to the expiration of the Initial Due Diligence Period to Sellers of Purchaser's election to exercise the Extended Due Diligence Period. If Purchaser exercises the Extended Due Diligence Period, the Earnest Money shall remain refundable to Purchaser as set forth in Section 2.2 above, and the Earnest Money shall continue to be applied toward the Purchase Price at Closing if the transaction closes.

3.4 Existing Tenants. Purchaser may meet with the existing tenants at the Property, if any, to discuss their respective leases at any time following the Effective Date.

3.5 Operation of Property.

(i) During the term of this Agreement, Sellers shall carry on its business and activities relating to the Property, including management of the Property, substantially in the same manner as it did before the Effective Date and in compliance in all material respects with all applicable laws, rules and regulations, restrictive covenants and zoning ordinances, and will keep the Property in the same operating condition as on the Effective Date (reasonable wear and tear excepted), causing all necessary repairs, renewals and replacements to be made in the ordinary course; provided,

however, the Building located on the Property is being sold "As Is" and Sellers shall not be responsible for making any repairs and/or improvements thereto and Sellers shall not be obligated to perform any capital improvements at the Property. Without limiting the foregoing, Sellers shall keep in existence all fire and extended coverage insurance policies and all public liability insurance policies that are in existence as of the Effective Date with respect to the Property.

(ii) During the term of this Agreement, Sellers will not enter into any contract or leases, or any amendment or modification to any contracts or existing Leases, that will be an obligation affecting the Property subsequent to the Closing without Purchaser's prior written consent.

(iii) Sellers shall cooperate as reasonably requested by Purchaser in order to assist Purchaser in obtaining the effective assignment to Purchaser of any third-party warranties and guaranties that are being assigned to Purchaser pursuant to this Agreement at no cost to Purchaser. Without limiting the foregoing, Sellers shall use all commercially reasonable efforts to cause all existing roof warranties to be duly assigned to Purchaser at Closing and, if required by the terms of any such roof warranty, Sellers shall arrange for any inspections called for thereunder prior to such assignment at Sellers's sole cost and expense.

ARTICLE IV – REPRESENTATIONS AND WARRANTIES

4.1. Representations and Warranties of Sellers. Sellers represents and warrants to Purchaser that the following statements are true and correct as of the Effective Date, except to the extent such statements refer to another date, and shall continue to be true and correct as of the Closing Date:

(i) Sellers hold good, marketable and insurable fee simple absolute title to the Property, and, as of the Closing Date, the Property shall be free and clear of all Exceptions other than Permitted Exceptions.

(ii) There are no pending, threatened or contemplated claim, litigation, condemnation or eminent domain proceeding, zoning or land use change, administrative action or other legal proceeding involving or affecting any portion of the Property.

(iii) There are no oral or written leases, agreements, options or contracts granting any party a right or interest, or the ability to purchase or acquire a right or interest, in the Property or otherwise affect or relate to the Property except for the Leases and the Service Contracts (as such terms are hereinafter defined);

(iv) From the Effective Date until the Closing Date, Sellers will not enter into any lease, agreement or contract, or any amendment or modification of the foregoing, affecting or relating to the Property in any way, including, but not limited to, management agreements and maintenance or service contracts; provided, however, that the foregoing representation and warranty shall not apply to leases, agreements

or contracts that are (a) terminable by Sellers prior to Closing; or (b) approved in writing in advance by Purchaser;

(v) No default exists under any lease, agreement or contract that affects or relates to the Property in any way;

(vi) Sellers and any of the individuals executing this Agreement on behalf of Sellers have the full right, power and authority to enter into this Agreement, to cause the same to create a legal and binding obligation of Sellers and to transfer the Property to Purchaser pursuant to the terms hereof.

(vii) To the best of Sellers's knowledge, the Property is not in violation of any applicable laws, statutes, ordinances, building codes, zoning codes, environmental regulations or any other laws or regulations affecting the Property.

(viii) Neither the execution of this Agreement nor the consummation of the transaction contemplated hereby will (a) conflict with, or result in a breach of, the terms, conditions or provisions of, or constitute a default under, any agreement or instrument to which Sellers is a party; (b) violate any restriction or covenant to which the Sellers or the Property is subject; (c) to the best of Sellers's knowledge, constitute a violation of any applicable code, resolution, law, statute, regulation, ordinance, rule, judgment, decree or order; (d) result in the acceleration of any mortgage, note, lien, encumbrance or other security interest pertaining to the Property or the cancellation of any contract or lease pertaining to the Property; or (e) result in the creation of any lien, charge or encumbrance upon any of the properties or assets to be sold or assigned to Purchaser pursuant to the provisions of this Agreement;

(ix) To the best of Sellers's knowledge, no portion of the Property or any property adjoining or in the immediate vicinity of the Property heretofore has been used as a site for the manufacture, release, storage or dumping of any hazardous or toxic substances, wastes or materials, pollutants or contaminants, and Sellers has not received any notice from any governmental agency or private or public entity advising it that it is responsible for, or may potentially be responsible for, response costs with respect to an actual or threatened release or clean-up of chemicals produced by, or resulting from, any business, commercial or industrial activities, operations or processes;

(x) All utilities for water, sewer, gas, electricity, and telephone are available to the Purchaser within five (5) feet of the boundary of the Property.

4.2 Survival of Representations, Covenants and Warranties. Representations, covenants, and warranties set forth in this Agreement shall be continuing and shall survive the Closing and shall not be affected by any investigation, verification or approval by any party hereto or by anyone on behalf of any party hereto.

ARTICLE V - CLOSING

5.1 Date of Closing. The Closing shall occur at the office of the Purchaser's attorney or such other mutually agreeable place or via mail on or before the date which is thirty (30) days after the expiration of the Due Diligence Period; provided, however, that Purchaser may select a sooner closing date upon three (3) days' written notice to Sellers (the "**Closing**" or the "**Closing Date**").

5.2 Sellers's Obligations. At Closing or such other time as specified in this Section 5.2, Sellers shall deliver the following, each of which shall be an express condition precedent to Closing:

(i) A general warranty deed, fully executed and acknowledged by Sellers and all spouses of Sellers, in proper form for recording, conveying the Property to Purchaser in fee simple absolute, free and clear of all easements, restrictions, conditions, reservations, liens or other encumbrances other than the Permitted Exceptions (the "**Deed**");

(ii) Complete and exclusive possession of the Property to Purchaser, subject to the rights of the existing tenants and the Permitted Exceptions.

(vi) Such affidavits as are required by the Title Company to satisfy all affirmative coverages deemed necessary by Purchaser and for the elimination of any standard or printed exceptions in Purchaser's Owner's Policy of Title Insurance, including, without limitation, the exception for mechanic's liens, parties in possession, brokerage liens, and unrecorded easements.

(vii) To the extent assumed by Purchaser, a duly executed Assignment and Assumption of Service Contracts assigning all of Sellers's right, title and interest in and to the Service Contracts (as hereinafter defined) to Purchaser.

(viii) Evidence of Sellers's authority to consummate the sale of the Property, in form and substance acceptable to Purchaser's counsel and the Title Company.

(ix) If requested by Purchaser, Sellers's certificate, executed, notarized, and acknowledged, that there are no outstanding assessments, dues, or other sums due from Sellers under any covenants, restrictions, declarations, easements, or other documents of a property owners' association or otherwise, and indemnifying Purchaser and the Title Company against the collection of any such assessments;

(x) If requested by Purchaser, the certificate, executed, notarized, and acknowledged, of any applicable property owners' association or landowner to whom Sellers is

liable for assessments, dues, or other sums under any covenants, restrictions, declarations, easements, or other documents.

(xi) A duly executed closing statement.

(xii) Any environmental studies which have been completed on the property; and

(xiii) Any and all other documents and/or items as may be necessary or desirable to consummate the purchase and sale contemplated in this Agreement and such other documents as may reasonably be required by Purchaser, its lender, the title company or their respective attorneys or agents.

5.3 Purchaser's Obligations. Provided that Sellers has delivered all items required by it to be delivered and has performed or satisfied all of its obligations hereunder, and the Title Company has committed to deliver a title policy insuring Purchaser's ownership of fee simple absolute title to the Property subject only to the Permitted Exceptions, then, at Closing, Purchaser shall deliver (i) the Purchase Price less the Earnest Money in cash or equivalent funds or by wire transfer of immediately available funds, collected by the Escrow Agent, adjusted in accordance with the terms of this Agreement; (ii) a duly executed closing statement and Assignment and Assumption of Service Contracts (to the extent assumed by Purchaser); (iii) evidence of Purchaser's authority to consummate the purchase of the Property; and (iv) any and all other documents and/or items as may be reasonably necessary or desirable to consummate the purchase and sale contemplated in this Agreement.

5.4 Closing Costs, Adjustment and Prorations. Ad valorem taxes and general assessments relating to the Property for the year of the Closing shall be prorated between Sellers and Purchaser as of the Closing Date, based upon the best available estimates of the amount of same which will be due and payable on the Property for the year of Closing. All prior unpaid taxes or liens are to be paid or discharged by Sellers at Closing, at Sellers's cost, including payment of any prepayment fees or defeasance costs. Sellers shall pay or credit to Purchaser at Closing any outstanding leasing costs, such as tenant improvement allowances and leasing commissions. In addition, all transfer taxes or deed/documentary taxes or stamps and all charges for preparation and recording of the deed and Sellers's other documents shall be borne by Sellers. Purchaser shall be responsible for the following costs: (i) all costs and expenses related to the Examinations, including but not limited to the Phase I Environmental Site Assessment (ii) costs and expenses of all title insurance coverage, title searches and examinations, and title insurance premiums, (iii) all costs and expenses related to the Survey. Each party shall be responsible for its own attorneys' fees. All utility charges shall be prorated as of the Closing Date.

ARTICLE VI - DEFAULT

6.1 Sellers' Default. If Sellers fails to perform in accordance with the terms of this Agreement, or if any representation or warranty made by Sellers herein shall be untrue upon execution hereof or on the Closing Date, then Purchaser, in addition to all other remedies available to it at law or in equity, may: (i) enforce this Agreement by specific performance or (ii) rescind this Agreement and may receive back the Earnest Money paid by Purchaser under this Agreement

plus Purchaser's reasonable third-party expenses. The terms of this Section 6.1 shall survive the Closing Date.

6.2 Purchaser's Default. If Purchaser fails to perform its obligations hereunder, and if such failure is not caused, in whole or in part, by the acts or omissions of Sellers, then Sellers, as its sole and exclusive remedy, either at law or in equity, may terminate this Agreement and receive the Earnest Money as liquidated damages pursuant to this Agreement, and not as a penalty, whereupon the parties hereto shall have no further obligations hereunder, provided, however, Sellers shall first give Purchaser written notice of any default and the right to cure such default within thirty (30) days from said notice. The parties hereto hereby agree that, without resale, Sellers's damages will be difficult to ascertain and that the liquidated damages (which shall not be construed as a penalty, but a reasonable estimate of Sellers's damages, as such actual damages would be difficult to determine) payable to Sellers as described in the preceding sentence constitute a reasonable estimation of such damages.

ARTICLE VII – MISCELLANEOUS

7.1 Brokerage Commissions. Sellers represents to Purchaser that it has not contacted, contracted with or entered into any agreement with any real estate broker or agent in connection with the sale of the Property and Sellers has not taken any action which might result in any real estate broker's, finder's or other fee or commission being due to any broker in connection with this transaction. Purchaser represents to Sellers that it has not contacted, contracted with or entered into any agreement with any real estate broker or agent in connection with the sale of the Property and Sellers has not taken any action which might result in any real estate broker's, finder's or other fee or commission being due to any broker in connection with this transaction. Sellers agrees to pay the Brokers pursuant to a separate commission agreement. To the extent provided by law, each party shall indemnify and save the other party harmless from and against all costs, claims, expenses or damages, including reasonable attorneys' fees, resulting from or related to any brokerage commission due or alleged to be due by such parties' acts or omissions except Purchaser shall have no indemnity or other obligation with respect to the commissions to be paid by Sellers to the Brokers. This obligation to indemnify shall survive the expiration, consummation or earlier termination of this Agreement and shall be limited to the extent permitted by North Carolina law. Commissions are earned and payable only in the event of closing.

7.2 Condemnation and Risk of Loss. Until this transaction is closed and the deed delivered to Purchaser, the risk of condemnation and any other loss to the Property and liability arising therefrom shall be borne by Sellers. In the event of condemnation or other loss, Purchaser may, at its option, either (i) close the transaction and receive any proceeds awarded as a result of such condemnation or other loss, or (ii) terminate this Agreement, in which event the Earnest Money shall be immediately returned to Purchaser. Unless specifically excepted herein, Sellers warrants that it has no knowledge of, nor has it received any notification from any governmental agency or other institution concerning any pending public improvement or of the proposed exercise of, or offer to purchase under, the power of eminent domain relative to any part of the Property or requiring any alteration of other work thereon that has not been satisfactorily made, which warranty shall survive the delivery of the deed hereunder.

7.3 Notices. All notices, consents, waivers and approvals required or permitted to be given hereunder shall be in writing and shall be delivered to the parties at the following addresses:

If to Purchaser:	County of Wayne Attn: County of Wayne PO Box 227 Goldsboro, NC 27533
With copy to:	County Attorney Attn: E.B. Borden Parker PO Box 916 Goldsboro, NC 27533 bparker@goldsborolawyer.com
If to Sellers:	Bobby Gambella 502 Greenbriar Drive Goldsboro, NC 27534 Telephone: (919) 273-6135 E-mail: bgambella@yahoo.com
With copy to:	H. Jack Edwards, Attorney at Law PO Box 11128 Goldsboro, NC 27532 hjed@nc.rr.com

Notice shall be deemed to be served (a) three (3) business days after deposit in an office of the United States Postal Service, or successor governmental agency, registered or certified mail, return receipt requested and postage prepaid, (b) upon delivery by a reputable overnight courier service (such as Federal Express), receipt requested and charges prepaid, or (c) by email, receipt confirmed, at the email addresses set forth above.

7.4 Integration. This Agreement constitutes the entire agreement between the parties related to the purchase and sale of the Property and shall be deemed to be a full, final, and completed integration of all prior or contemporaneous understandings or agreements between the parties related thereto.

7.5 Additional Documentation. Sellers and Purchaser shall execute such additional documentation as reasonably may be required to effectuate this Agreement.

7.6 Amendments. This Agreement may be amended or supplemented only by a written instrument signed by both parties hereto.

7.7 Counterparts. This Agreement may be executed in any number of identical counterparts, each of which shall be considered an original, but which together shall constitute but one and the same agreement.

7.8 Governing Law. This Agreement shall be governed by, and all disputes related hereto shall be determined in accordance with, the laws of the State of North Carolina. The parties agree that exclusive venue for any dispute shall be the General Court of Justice, Wayne County, North Carolina.

7.9 Successors. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, administrators, personal representatives, successors, and assigns. Either party shall have the right to assign its rights and obligations to an entity without the other party's consent, provided that such assignment shall not act to release the assignor from any covenant or obligation under this agreement.

7.10 Assignment. This Agreement may be assigned by Purchaser to any entity chosen by Purchaser.

7.11 Captions. The captions or section headings are for convenience and ease of reference only and shall not be construed to limit, modify, or alter the terms of this Agreement.

7.12 Survival. The representations, warranties and agreements set forth herein shall survive Closing.

7.13 Calculation of Time. In the event the final date of any time period which is set out in any provision of this Agreement falls on a Saturday, Sunday or legal holiday, in such event, such time period shall be extended to the next regular business day.

7.14 Time is of the Essence. Time is of the essence of the parties' respective obligations hereunder.

7.15 Rule of Construction. The parties acknowledge that each party and its counsel have reviewed and revised this Agreement and that it has not been written solely by counsel for one party. The parties therefore stipulate and agree that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any amendments or exhibits hereto to favor one party against another.

7.16 Exclusivity. Purchaser and Sellers acknowledge that Purchaser will incur significant expenses in connection with its investigation and evaluation of the Property. As such, Sellers agrees that for a period commencing on the Effective Date and ending ninety (90) days after the later of expiration of the Due Diligence Period (if terminated) or the Closing Date, Sellers will not, directly or indirectly, through any officer, director, shareholder, employee, principal, agent or representative (including without limitation, brokers, investment bankers, attorneys or accountants), for or relating to the acquisition of the Property, (i) solicit, initiate or encourage submission of proposals or offers from any other person or entity; (ii) participate in any discussions or negotiations regarding thereto or (iii) engage in any efforts or attempts by any person to acquire any interest in the Property.

7.17 COVID Delay. In the event of any COVID Delay(s) (defined below) during the Due Diligence Period, the expiration of the Due Diligence Period shall be extended one (1) day for each day on which a COVID Delay shall occur. In addition, in the event of any COVID Delay(s) before Closing, the Closing Date shall be extended by one (1) day for each day on which a COVID Delay shall occur. As used herein, "COVID Delay" shall mean: (a) any closure of the Wayne County property records office, Wayne County state court, Wayne County tax assessor's office, the Title Company, the office of the surveyor performing the Survey, Purchaser's lender, Purchaser's counsel, or the environmental consultant(s) performing the environmental studies, caused by or related in any way to the COVID-19 virus or its effects; and/or (b) any circumstance demonstrably caused by the COVID-19 virus, and/or the laws, orders, and/or recommendations of the Federal, state or other applicable governmental authorities in response to the COVID-19 virus, which materially prevents or delays (i) the performance by Purchaser and/or Purchaser's lender of due diligence related to the Property, and/or (ii) performance by Purchaser and/or Sellers of their respective obligations under this Agreement.

7.18 Effective Date. The Effective Date of this Agreement shall be the date this Agreement is signed by both parties and if both parties do not sign on the same date, it shall be the date on which the Agreement is signed by the last party to sign. If one party fails to date its signature in the blank provided, the Effective Date shall be the date of the other party's signature. If neither party dates its signature in the blank provided, the Effective Date shall be the date that the Earnest Money is deposited with the Escrow Agent.

[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

PURCHASER:

COUNTY OF WAYNE

Craig Honeycutt
County Manager

4/5/22
Date

SELLERS:

Rose Gambella, Trustee for the
Gambella Living Trust

4/2/22
Date

Paul Gambella

4-2-22
Date

Robert Gambella

4/2/22
Date

Steven Gambella

4/2/22
Date

EXHIBIT A
LEGAL DESCRIPTION

BEGINNING at a concrete marker, the southeast intersectional corner of the right-of-way of U.S. Highway 70 Bypass and Clingman Street and runs; thence, with the southern right-of-way line of U.S. Highway 70 Bypass S. 64° 04' E. 409.00 feet, to a concrete marker, the northwest corner of the Wayne Community College property thence, with the western line of the Wayne Community College property S. 25° 56' W. 546.25 feet to a concrete marker; thence, continuing with the Wayne Community College property S. 58° 11' W. 193.52 feet to a concrete marker; thence, with the northern line of the Wayne Community College Property N. 64° 04' W. 396.80 feet to a concrete marker in the eastern right-of-way line of Clingman Street; thence, with the eastern right-of-way line of Clingman Street N. 36° 28' E. 315,20 feet to a concrete marker; thence, continuing with the eastern right-of-way line of said Clingman Street N. 30° 43' E. 401.37 feet to the point of beginning and containing 307,880 square feet (7.068) acres), more or less, according to a plat prepared by Claude L. Whitfield, R.S., dated February 23, 1982. And being the same land conveyed to North Acres Associates by deed dated August 12, 1986 from John C. Cobb and wife, which deed is recorded in Book 1138, Page 609 in the Wayne County Registry, See also deeds recorded in Book 1096, Page 754, Book 1093, Page 510, Book 729, Pages 43 and 47, and Book 747, Page 125 in the Wayne County Registry.

Journal Proof Report

Journal Number: 715 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104151-526000	Office Supplies		N	$500.00	
BUA	1104151-531100	Travel-Meals & Lodging		N		$500.00
			Journal 2022/9/715	Total	$500.00	$500.00

Journal Proof Report

Journal Number: 716 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104110-526000	Office Supplies		N		$3500.00
BUA	1104110-531100	Travel-Meals & Lodging		N	$3500.00	
			Journal 2022/9/716	Total	$3500.00	$3500.00

Journal Proof Report

Journal Number: 717 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104170-518310	Employee Assistance Program		N	$29.00	
BUA	1104170-531100	Travel-Meals & Lodging		N		$29.00
			Journal 2022/9/717	Total	$29.00	$29.00

Journal Proof Report

Journal Number: 718 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-521200-HnrGd	Uniforms		N		$4000.00
BUA	1104310-531100-HnrGd	Travel-Meals & Lodging		N	$4000.00	
			Journal 2022/9/718	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 719 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104311-522510	Client Clothing Purchases		N	$4000.00	
BUA	1104311-521200	Uniforms		N		$4000.00
			Journal 2022/9/719	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 720 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104380-535300	Repairs & Maint-Vehicles		N	$4800.00	
BUA	1104380-525100	Vehicle Supplies-Fuel/Diesel		N		$1500.00
BUA	1104380-526100	Office Supplies-NonCaptl FF&E		N		$2500.00
BUA	1104380-523900	Other Medical Supplies		N		$800.00
			Journal 2022/9/720	Total	$4800.00	$4800.00

Journal Proof Report

Journal Number: 721 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104380-522000	Food & Provisions		N	$3500.00	
BUA	1104380-519500	Prof Services-Lab Services		N		$1000.00
BUA	1104380-521100	Janitorial Supplies		N		$750.00
BUA	1104380-523900	Other Medical Supplies		N		$1000.00
BUA	1104380-526000	Office Supplies		N		$750.00
			Journal 2022/9/721	Total	$3500.00	$3500.00

Journal Proof Report

Journal Number: 722 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104130-549100	Dues & Subscriptions		N	$600.00	
BUA	1104130-575100	Service Charges		N		$600.00
			Journal 2022/9/722	Total	$600.00	$600.00

Journal Proof Report

Journal Number: 564 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315167-519500	Prof Services-Lab Services		N		$40.00
BUA	1315167-539500	Training		N	$40.00	
			Journal 2022/9/564	Total	$40.00	$40.00

Journal Proof Report

Journal Number: 551 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-535100	Repairs & Maint-Buildings		N	$4000.00	
BUA	1104260-535100	Repairs & Maint-Buildings		N		$4000.00
			Journal 2022/9/551	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 559 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-535100	Repairs & Maint-Buildings		N	$4950.00	
BUA	1104260-535100	Repairs & Maint-Buildings		N		$4950.00
			Journal 2022/9/559	Total	$4950.00	$4950.00

Journal Proof Report

Journal Number: 560 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-551000	Capital Outlay-Equipment		N	$3450.00	
BUA	1104130-575100	Service Charges		N		$3450.00
			Journal 2022/9/560	Total	$3450.00	$3450.00

Journal Proof Report

Journal Number: 561 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-533200	Fuel Oil		N	$4900.00	
BUA	1104260-533100	Electricity		N		$4900.00
			Journal 2022/9/561	Total	$4900.00	$4900.00

Journal Proof Report

Journal Number: 562 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	6247420-552000	Capital Outlay-Computers		N	$4900.00	
BUA	6247420-535200	Repairs & Maint-Equipment		N		$4900.00
			Journal 2022/9/562	Total	$4900.00	$4900.00

Journal Proof Report

Journal Number: 563 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-526000	Office Supplies		N		$500.00
BUA	1104310-549100	Dues & Subscriptions		N	$500.00	
			Journal 2022/9/563	Total	$500.00	$500.00

Journal Proof Report

Journal Number: 567 Year: 2022 Period: 9 Description: ROD Reference 1: 377 Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104180-551000	Capital Outlay-Equipment		N	$30000.00	
BUA	4908100-599110	Contingency-Capital Outlay		N		$30000.00
BUA	4908100-598000	Transfers to Other Funds		N	$30000.00	
BUA	1100000-398100	Transfers from Other Funds-GF		N		$30000.00
			Journal 2022/9/567	Total	$60000.00	$60000.00

Journal Proof Report

Journal Number: 567 Year: 2022 Period: 9 Description: ROD Reference 1: 377 Reference 2: Reference 3:

Fund Summary

Fund		Account Description		Debit	Credit
110	General Fund				
	110-298002	Est Revenues		$30000.00	
	110-298003	Appropriations			$30000.00
			Fund Total	30000.00	30000.00

Journal Proof Report

Journal Number: 568 Year: 2022 Period: 9 Description: OES Reference 1: 363 Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104330-554000	Capital Outlay-Vehicles		N	$36610.64	
BUA	4908100-599110	Contingency-Capital Outlay		N		$36610.64
BUA	4908100-598000	Transfers to Other Funds		N	$36610.64	
BUA	1104330-398400	Transfers from Other Funds-CPF		N		$36610.64
			Journal 2022/9/568	Total	$73221.28	$73221.28

Journal Proof Report

Journal Number: 568 Year: 2022 Period: 9 Description: OES Reference 1: 363 Reference 2: Reference 3:

Fund Summary

Fund		Account Description		Debit	Credit
110	General Fund				
	110-298002	Est Revenues		$36610.64	
	110-298003	Appropriations			$36610.64
			Fund Total	36610.64	36610.64

Journal Proof Report

Journal Number: 569 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104325-519700	Prof Services-Background Check		N	$1000.00	
BUA	1104325-531100	Travel-Meals & Lodging		N		$1000.00
			Journal 2022/9/569	Total	$1000.00	$1000.00

Journal Proof Report

Journal Number: 570 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104370-532110	Telephone-IT		N	$1717.00	
BUA	1104370-532500	Postage		N		$1717.00
			Journal 2022/9/570	Total	$1717.00	$1717.00

Journal Proof Report

Journal Number: 571 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104311-526100	Office Supplies-NonCaptl FF&E		N		$4000.00
BUA	1104311-531100	Travel-Meals & Lodging		N	$4000.00	
			Journal 2022/9/571	Total	$4000.00	$4000.00

Journal Proof Report

Journal Number: 940 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1106110-532500	Postage		N		$500.00
BUA	1106110-549100	Dues & Subscriptions		N	$500.00	
			Journal 2022/9/940	Total	$500.00	$500.00

Journal Proof Report

Journal Number: 941 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1165600-532110	Telephone-IT		N	$700.00	
BUA	1165605-532110	Telephone-IT		N		$700.00
			Journal 2022/9/941	Total	$700.00	$700.00

Journal Proof Report

Journal Number: 942 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315163-519500	Prof Services-Lab Services		N		$3500.00
BUA	1315162-523850	Lab Supplies		N	$50.00	
BUA	1315163-523850	Lab Supplies		N	$3500.00	
BUA	1315164-523850	Lab Supplies		N	$300.00	
BUA	1315167-523850	Lab Supplies		N	$50.00	
BUA	1315192-523850	Lab Supplies		N	$900.00	
BUA	1315162-523900	Other Medical Supplies		N		$50.00
BUA	1315164-523900	Other Medical Supplies		N		$300.00
BUA	1315167-523900	Other Medical Supplies		N		$50.00
BUA	1315192-523900	Other Medical Supplies		N		$900.00
			Journal 2022/9/942	Total	$4800.00	$4800.00

Journal Proof Report

Journal Number: 944 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-523100-CrmSc	Program Supplies		N		$600.00
BUA	1104310-549100	Dues & Subscriptions		N	$600.00	
			Journal 2022/9/944	Total	$600.00	$600.00

Journal Proof Report

Journal Number: 943 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-513000	Uniform Allowance		N	$800.00	
BUA	1104310-521200	Uniforms		N		$800.00
			Journal 2022/9/943	Total	$800.00	$800.00

Journal Proof Report

Journal Number: 945 Year: 2022 Period: 9 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104350-526000	Office Supplies		N	$500.00	
BUA	1104350-526100	Office Supplies-NonCaptl FF&E		N		$300.00
BUA	1104350-531100	Travel-Meals & Lodging		N		$1500.00
BUA	1104350-535300	Repairs & Maint-Vehicles		N	$500.00	
BUA	1104350-539500	Training		N		$400.00
BUA	1104350-569300	Fees Due to the State		N	$500.00	
BUA	1104350-569300	Fees Due to the State		N	$300.00	
BUA	1104350-569300	Fees Due to the State		N	$400.00	
			Journal 2022/9/945	Total	$2200.00	$2200.00

Journal Proof Report

Journal Number: 946 Year: 2022 Period: 9 Description: IT Reference 1: 404 Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1100000-398100	Transfers from Other Funds-GF		N		$9262.82
BUA	1104210-526200	Non-Capital Computer Equipment		N	$9262.82	
BUA	4908100-598000	Transfers to Other Funds		N	$9262.82	
BUA	4908100-599110	Contingency-Capital Outlay		N		$9262.82
			Journal 2022/9/946	Total	$18525.64	$18525.64

Journal Proof Report

Journal Number: 946 Year: 2022 Period: 9 Description: IT Reference 1: 404 Reference 2: Reference 3:

Fund Summary

Fund		Account Description		Debit	Credit
110	General Fund				
	110-298002	Est Revenues		$9262.82	
	110-298003	Appropriations			$9262.82
			Fund Total	9262.82	9262.82