

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Clint Berry
Attachment: No

ITEM TITLE: Update on GC, PSC, ECB

SUMMARY: Utilities Director Clint Berry will give update on the Government Center (GC), Public Safety Center (PSC) and the East Carolina Bank (ECB) Building.

RECOMMEND: Receive report.ECB

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Vote: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter:
Attachment: Yes

ITEM TITLE: Mowing Contract

SUMMARY: Three years ago after the reduction in workforce took place the Maintenance Department lost two employees. Hyde County contracted out the mowing of twelve yards. The three year contract will expire in March. We have advertised and received five bids.

RECOMMEND: AWARD THE MOWING CONTRACT TO THE LOWEST BIDDER

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Votes: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Hyde County Bid Tabulation for Mowing 3-27-14

Location	Current	John Sadler	Kane Cox	Joe Williams	Hunter Sutton	Richard Woolard
Health Department Complex 1129 Main St. Swan Quarter	\$150.00	\$125.00	\$200.00	\$150.00	\$265.00	\$400.00
ABC Store 20121 US Hwy 264	\$15.00	\$25.00	\$25.00	\$30.00	\$35.00	\$50.00
Senior Center 160 Juniper Bay Rd.	\$30.00	\$35.00	\$30.00	\$40.00	\$45.00	\$75.00
EMS Station 162 Juniper Bay Rd.	\$20.00	\$35.00	\$25.00	\$35.00	\$35.00	\$60.00
Fairfield Adapt Center 69 Church St.	\$50.00	\$60.00	\$50.00	\$70.00	\$45.00	\$150.00
Ponzer Community Building US Hwy 264	\$50.00	\$70.00	\$60.00	\$70.00	\$70.00	\$150.00
Engelhard Airport US Hwy 264	\$80.00	\$45.00	\$100.00	\$150.00	\$140.00	\$300.00
Engelhard Water Tower Water Tower Rd.	\$25.00	\$20.00	\$25.00	\$30.00	\$30.00	\$80.00
Fairfield Water Tower Water Tower Rd.	\$30.00	\$20.00	\$30.00	\$25.00	\$30.00	\$80.00
Daniels Booster Pump Station North Lake Rd.	\$20.00	\$15.00	\$20.00	\$20.00	\$30.00	\$35.00
Scranton Booster Pump Station Hwy 264	\$25.00	\$15.00	\$20.00	\$20.00	\$30.00	\$35.00
New Holland Booster Pump Station Hwy 264	\$20.00	\$15.00	\$25.00	\$20.00	\$25.00	\$35.00
Total	\$515.00	\$480.00	\$610.00	\$660.00	\$780.00	\$1,450.00

Hyde County Government
Mowing Contract

_____ hereinafter designated as **The Contractor** hereby enters into this agreement with the Hyde County Board of Commissioners, hereinafter designated **The Board** pursuant to the following terms and conditions.

The contractor agrees to the following scope of work:

- a. Contractor is to supply written schedule of work to Maintenance Director two weeks before starting work. Contractor shall call (252) 926-4196 Ext. 4468 or cell (252) 945-4196 and notify if unable to adhere to written schedule.
- b. Grass is to be mowed at a 1 ¾" to 2" cutting height. Grass is to be mowed to avoid grass clipping on sidewalks and/or driveways. If this cannot be done, grass clippings shall be cleared from said area(s).
- c. Contractor shall furnish his own commercial type mowing equipment and be responsible for maintenance of it. Blades must be kept sharp to give the best quality cut. Terrain varies from location to location and should be taken into consideration for equipment needed to prevent scalping.
- d. North Carolina Department of Agriculture Pesticide Ground Applicator License is required. No restricted chemicals will be used on county grounds. All off target damage will be the responsibility of the contractor. Use of any herbicide/pesticide must be approved by the Maintenance Director.
- e. Contractor is to furnish all materials required in the performance of this contract.

Period of Performance

- a. The performance period of this contract will be from March 1, 2014 continuing for twelve months as stated previously. This contract will be renewed on an annual basis on the anniversary date not to exceed three (3) years, subject to the availability of funds.

Invoicing and Payments

- a. Payments will be made in monthly installments per year. Invoices should be submitted once cuts are completed for a month, indicating the county names, dates cut and monthly charge of contract price to Maintenance Director, Hyde County, PO Box 66, Swan Quarter, N.C. 27885. Approved invoices will be paid within thirty days of the invoice date.

Other Terms and Conditions

- a. Hyde County will have the option of canceling the contract, in the event of unacceptable work performance or late cuts.
- b. During the period of the contract the contractor shall maintain in force proper insurance including liability for property damage, personal injury and vehicle liability, A Certification of Insurance should be sent to Maintenance Director, Hyde County Utilities, PO Box 66, Swan Quarter, NC 27885 prior to commencement of any work. Minimum of \$250,000 general AGG, PRDCMP/OP AGG Personal and Advertising Injury, each occurrence \$50,000, and \$5,000 Medical Expense.
- c. The contractor shall maintain in force during the period of the contract, proper insurance for workman's compensation; if applicable. A copy of this insurance policy should be sent to the Maintenance Director, Hyde County, PO Box 66, Swan Quarter NC 27885 prior to commencement of any work.
- d. The contractor shall maintain a North Carolina Department of Agriculture Pesticide Ground Applicator License with sub classification (L and B), Certification of Insurance, and Commercial Liability. Documentation of this license should be sent to Maintenance Director, Hyde County, PO Box 66, Swan Quarter NC 27885 prior to commencement of any work.
- e. Prior approval is required by The Public Works Director with regard to any work not specified in the contract by the contractor.
- f. The contractor agrees to hold the board harmless in relation to this contract for any conflicting concurrent contractual obligations and for any personal liability related to performance, for any unemployment claim(s), for any retirement or other benefits, or for any federal/state income tax due.
- g. This contract contains the entire agreement between parties and may be amended only in writing and signed by both parties. If any portion of this contract is decreed illegal due to a conflict with state or federal law, the remainder of the contract will remain in full force and effect.

THE COUNTY

CONTRACTOR

By: _____

By: _____

Date: _____

Date: _____

CERTIFICATE OF FINANCE OFFICER

This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act.

Finance Officer

Date

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Commissioner Simmons
Attachment: No

ITEM TITLE: ECB FOUNDATION

SUMMARY: Commissioner Ben Simmons, III will discuss the ECB foundation.

RECOMMEND: Discussion.

Motion Made By: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Votes: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

**Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Meeting Date: April 7, 2014
Presenter: Manager Rich
Attachment: No

ITEM TITLE: COUNTY LAND SALES

SUMMARY: Manager Rich will discuss disposal of surplus county owned property.

RECOMMEND: Discuss and approve.

Motion Made By: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Votes: Barry Swindell
 Dick Tammell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Manager Rich
Attachment: No

ITEM TITLE: OCRACOCKE HEALTH CLINIC

SUMMARY: Manager Rich will conduct discussion on the Ocracoke Health Clinic.

RECOMMEND: Discussion.

Motion Made By: Barry Swindell
 Dick Yunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Yunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Votes: Barry Swindell
 Dick Yunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Manager Rich
Attachment: No

ITEM TITLE: PUNGO DISTRICT HOSPITAL/VIDANT

SUMMARY: Manager Rich will present update on Pungo District Hospital/Vidant.

RECOMMEND: Discussion.

Motion Made By: Barry Swintell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swintell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Votes: Barry Swintell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Corrinne Gibbs
Attachment: No

ITEM TITLE: SET SPENDING FREEZE

SUMMARY: In order to complete the FY2014-2015 Hyde County Budget, a spending freeze needs to be set. Finance Officer Corrinne Gibbs recommends \$100 for all county departments through the end of FY2013-2014. Request exceeding the \$100 will be reviewed by the County Manager and approved as he deems necessary.

The Health Department and the Department of Social Services will not be affected by the freeze.

RECOMMEND: Approve.

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Vote: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Corrinne Gibbs
Attachment: Yes

ITEM TITLE: FY2014-2015 BUDGET CALENDAR

SUMMARY: Every year a Budget Calendar has to be set for preparation of the budget. Department budgets will be reviewed with the finance officer and county manager.

The county manager will present the draft FY2014-2015 Hyde County Budget Resolution and Budget Ordinance for Board of Commissioner approval before the end of this fiscal year.

The FY2014-2015 Hyde County Budget Calendar will be handed out at the meeting.

RECOMMEND: Approve.

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Votes: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Manager Rich
Attachment: Yes

ITEM TITLE: FY2013-2014 AUDIT CONTRACT

SUMMARY: The Hyde County FY2013-2014 Contract To Audit Accounts with Andrew Harris, CPA, is due for renewal.

Mr. Harris expects to begin his audit on approximately June 1, 2014 and to issue his reports no later than October 31, 2014. His fee for these services will be at his standard hourly rates, not to exceed \$24,875.

RECOMMEND: Award contract.

Abdon Abdo Ego ___ Barry Swindell
___ Dick Tennell
___ Ben Simmons
___ John Fletcher
___ Carl Pugh, Jr.

Abdon Scrandell Ego ___ Barry Swindell
___ Dick Tennell
___ Ben Simmons
___ John Fletcher
___ Carl Pugh, Jr.

Vote ___ Barry Swindell
___ Dick Tennell
___ Ben Simmons
___ John Fletcher
___ Carl Pugh, Jr.

CONTRACT TO AUDIT ACCOUNTS
of Hyde County

Governmental Unit

On this 28th day of March, 2014, Andrew Harris, CPA

3722 N. Main St. Farmville, NC 27828

Auditor

Mailing Address

_____ hereinafter referred to as

the Auditor, and Board of Commissioners of Hyde County

Governing Board

Governmental Unit

to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2013, and ending June 30, 2014. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with GAAP, or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards*, the Auditor shall provide an explanation as to why in an attachment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2014. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for

Contract to Audit Accounts (cont.) Hyde County

(Name of Governmental Unit)

invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent through the portal at: <http://nctreasurer.slgfd.leapfile.net>. Subject line should read "Invoice - only". The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor for them to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

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

Audit \$24,875

Preparation of the annual financial statements _____

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for interim invoice approval for this audit contract is \$18,656

10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.
11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements are used in the preparation of official statements for debt offerings (the Auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the Governmental Unit, without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless, another time frame is agreed to by the LGC.

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

In addition, if the OSA designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents

Contract to Audit Accounts (cont.) Hyde County

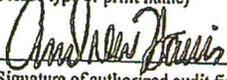
(Name of Governmental Unit)

is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

- 16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item 17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 22 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.
- 17. Special provisions should be limited. Please list any special provisions in an attachment.
- 18. A separate contract should not be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
- 19. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including Governmental Unit and Auditor signatures to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of April 2013. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
- 20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
- 21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
- 22. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16.)
- 23. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:
Firm Andrew Harris, CPA

By Andrew Harris
(Please type or print name)


(Signature of authorized audit firm representative)

Email Address of Audit Firm:
andrew@andrewharriscpa.com

Date March 28, 2014

Governmental Unit Signatures:

By _____
(Please type or print name and title)

(Signature of Mayor/Chairperson of governing board)

Date _____

Date Governing Body Approved Audit Contract - G.S. 159-34(a)
Governmental Unit Signatures (continued):

Unit Signatures (continued): N/A
(Chair of Audit Committee- please type or print name)

N/A
(Signature of Audit Committee Chairperson)

Date N/A
(If Governmental Unit has no audit committee, this section should be marked "N/A.")

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

Governmental Unit Finance Officer (Please type or print name)

(Signature)

Email Address of Finance Officer

Date _____
(Preaudit Certificate must be dated.)

Andrew Harris, CPA

3722 N. Main St.

Farmville, NC 27828

Phone (252) 813-9988

Phone (252) 753-2636

E-mail andrew@andrewharriscpa.com

1

March 28, 2014

Hyde County
PO Box 188
30 Oyster Creek Rd
Swan Quarter, NC 27885

I am pleased to confirm my understanding of the services I am to provide Hyde County for the year ended June 30, 2014. I 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, which collectively comprise the basic financial statements, of Hyde County as of and for the year ended June 30, 2014. 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 Hyde County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Hyde County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) GASB-required OPEB
- 3) GASB-required supplementary pension

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

- 1) Schedule of expenditures of federal awards.

Audit Objectives

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

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

Member American Institute of Certified Public Accountants

Member North Carolina Association of Certified Public Accountants

material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

My audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures I consider necessary to enable me to express such opinions and to render the required reports. If my opinions on the financial statements or the Single Audit compliance opinions are other than unqualified (unmodified), I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, I will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written management representation letter my assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services I provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hyde County and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for ensuring that management and financial information is reliable and properly recorded. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal

acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for my review on June 30, 2014.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include my report on the schedule of expenditures of federal awards in any document that contains and indicates that I have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are also responsible for the preparation of the other supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, I will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of

laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. I will include such matters in the reports required for a Single Audit. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

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

Audit Procedures—Internal Controls

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my 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 my report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

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

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

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers.

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

At the conclusion of the engagement, I will complete the appropriate sections of the Data Collection Form that summarizes my audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. I will coordinate with you the electronic submission and certification. If applicable, I will provide copies of my report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Andrew Harris, CPA and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to an oversight agency 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. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Andrew Harris, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the oversight agency or entity. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit on approximately June 1, 2014 and to issue my reports no later than October 31, 2014. Andrew Harris is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fee for these services will be at my standard hourly rates will not exceed \$24,875. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Government Auditing Standards require that I provide you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My 2012 peer review report accompanies this letter.

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

Very truly yours,

A handwritten signature in black ink that reads "Andrew Harris, CPA". The signature is written in a cursive, flowing style.

6

RESPONSE:

This letter correctly sets forth the understanding of Hyde County.

By:

Title:

Date:

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Commissioner Fletcher
Attachment: No

ITEM TITLE: CONSIDERATION OF LEGALIZED MARIJUANA AND
SLOT MACHINES ON FERRIES

SUMMARY: Commissioner Fletcher will present consideration of legalized marijuana
and slot machines on ferries for Board discussion.

RECOMMEND: Discussion.

Motion Made By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Vote: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Manager Rich
Attachment: No

ITEM TITLE: INTERIM DEPARTMENT OF SOCIAL SERVICES DIRECTOR

SUMMARY: Manager Rich requests Board approval to extend the Interim DSS Manager position filled by Suzanne Johnson through June, 2014 at the same salary increase per month.

RECOMMEND: Approve.

Motion Made By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Voted: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Manager Bill Rich
Attachment: Yes

ITEM TITLE: BUDGET MATTERS

SUMMARY: Departmental budget revisions and amendments will be presented by department managers for Board discussion and approval.

Health Department:

- 1) BR26-14 – Health – Triple P Program
- 2) BR27-14 – Health – WIC
- 3) BR28-14 – Health – Child Health

Department of Social Services:

- 4) Social Services Administration
- 5) Contract Social Worker
- 6) Part-time Employee
- 7) LIEAP – Additional Allocation

Solid Waste:

- 8) Solid Waste Administration

Planning Department

- 9) Printing and Promotions

RECOMMEND: Discussion and approve budget revisions and amendments.

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Sen Simmons
___ John Fletcher
___ Carl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Sen Simmons
___ John Fletcher
___ Carl Pugh, Jr.

Vote: ___ Barry Swindell
___ Dick Tunnell
___ Sen Simmons
___ John Fletcher
___ Carl Pugh, Jr.

**HYDE COUNTY BOARD OF COMMISSIONERS
2013/2014 BUDGET REVISIONS**

MEETING DATE 04/07/2014					
(FO USE) BR # OR IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	"+ EXP BUDGET "- REV BUDGET	"- EXP BUDGET "+ REV BUDGET
				DEBIT	CREDIT
26-14	Triple P Program	10-5831.3300	Department Supplies	\$ 15,680.00	
	"	10-5831.9800	Training	\$ 1,000.00	
	"	10-3480.0053	Revenue - Triple P (State)		\$ 16,680.00
				\$ 16,680.00	\$ 16,680.00
			<p>Hyde County Health Department has received additional funds from the WCH/Children and Youth Branch of the NC Division of Public Health to provide Triple P training to an additional nine (9) practitioners in the Hyde/Beaufort Collaborative in order for them to provide Triple P services to children from birth to five years of age. This additional funding is for the period of March 1, 2014 through May 31, 2014. While this revision does increase the budget for the Triple P Program, there will be no expense locally to the County of Hyde. See attached Agreement Addendum for Activity 876.</p>		

REQUESTED _____ DATE _____

APPROVED... CO MANAGER CO COMMISSIONER-CHAIR CLERK TO THE BOARD

ENTERED LEDGER/DATE _____

Division of Public Health
Agreement Addendum
FY 13-14

Page 1 of 1

Hyde County Health Department
Local Health Department Legal Name

WCH / Children and Youth Branch
DPH Section/Branch Name

876 - Triple P (Positive Parenting Program)
Activity Number and Description

Marshall Tyson (919) 707-5640
Marshall.Tyson@dhhs.nc.gov
DPH Program Contact Name, Telephone
Number (with area code) and Email

06/01/2013 - 05/31/2014
Service Period

DPH Program Signature Date
(only required for negotiable agreement addendum)

07/01/2013 - 06/30/2014
Payment Period

- Original Agreement Addendum
 Agreement Addendum Revision # 1

I. Background: No change.

II. Purpose:
This revision #1 to the Agreement Addendum increases Race to the Top-Early Learning Challenge funding for the period of March 1, 2014 through May 31, 2014 in order to provide Triple P training to additional practitioners who will serve children from birth to five years of age.

III. Scope of Work and Deliverables:
This revision #1 to the Agreement Addendum adds the following deliverable as of March 1, 2014:

F. The Local Health Department shall provide Triple P training to an additional nine practitioners in order for them to provide Triple P services to children from birth to five years of age.

IV. Performance Measures/Reporting Requirements: No change.

V. Performance Monitoring and Quality Assurance: No change.

VI. Funding Guidelines or Restrictions: (if applicable) No change.



Health Director Signature (use blue ink)

3-5-14

Date

Local Health Department to complete: (If follow up information is needed by DPH)	LHD program contact name: <u>ANNA SCHAFER, PH.D., SPEC.</u> Phone number with area code: <u>252-926-4381</u> Email address: <u>aschafar@hydehealth.com</u>
---	--

Signature on this page signifies you have read and accepted all pages of this document.

53 MOORE			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54 NASH		2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
55 NEW HANOVER			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,542.00	\$0.00	\$30,542.00	\$350,900.00	
56 NORTHAMPTON			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
57 ONSLOW			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
58 ORANGE			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
59 FAMILCO			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
71 PENDER			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
73 PERSON			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
74 FITT		1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
75 RANDOLPH			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,647.00	\$0.00	\$34,647.00	\$230,800.00	
77 RICHMOND			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
78 ROBESON			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
79 ROCKINGHAM			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80 ROWAN			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
85 R-P-H			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
82 SAMPSON			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
83 SCOTLAND			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
85 STANLY			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
85 STONES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
86 SURRY			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87 SWAIN			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
86 TOE RIVER			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88 TRANSYLVANIA			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
90 UNION			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
92 WAKE			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
93 WARREN			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
96 WAYNE			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
97 WILKES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
98 WILSON			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99 YADKIN			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,779.00	\$0.00	\$176,779.00	\$3,080,530.00

Signature and Date - DPH Program Administrator

Carol Cant 2-20-14

Signature and Date- DPH Section Chief

Peter Andrew 2/20/14

Signature and Date- DPH Contracts Office

Rebecca Miller 2-20-14

Signature and Date - Division of Public Health Budget Officer

Kathy Blackley 2/24/14

HYDE COUNTY BOARD OF COMMISSIONERS
2013/2014 BUDGET REVISIONS

MEETING DATE 04/07/2014					
				"+" EXP BUDGET "- REV BUDGET	"- EXP BUDGET "+ REV BUDGET
(FO USE) BR # OR IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	DEBIT	CREDIT
27-14	WIC Program	10-5970.3300	Department Supplies	\$ 100.00	
	"	10-5970.1400	Travel		\$ 100.00
				\$ 100.00	\$ 100.00
			Transferring \$100.00 from Travel line in WIC Program into Department Supplies line to purchase education materials for Child Health Fair in April. This revision DOES NOT increase the budget for the WIC program.		

REQUESTED _____ DATE _____

APPROVED... CO MANAGER _____ CO COMMISSIONER-CHAIR _____ CLERK TO THE BOARD _____

ENTERED LEDGER/DATE _____

**HYDE COUNTY BOARD OF COMMISSIONERS
2013/2014 BUDGET REVISIONS**

MEETING DATE 04/07/2014					
(FO USE) BR # OR IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	"+ EXP BUDGET	"- EXP BUDGET
				"- REV BUDGET	"+ REV BUDGET
				DEBIT	CREDIT
28-14	Child Health	10-5960.3300	Department Supplies	\$ 500.00	
	Revenue	10-3481-0037	Beaufort/Hyde Partnership for Children		\$ 500.00
				\$ 500.00	\$ 500.00
Hyde County Health Department has received additional funds in the amount of \$500.00 from the Beaufort/Hyde Partnership for Children for a mini-grant to the Hyde County LICC in support of the 2014 Child Health Fair, to be held April 25, 2014 at Davis Center in Engelhard. The funds will be used to purchase equipment (2 bouncy houses) to engage the children actively during the Health Fair. While this revision does increase the budget for Child Health, there will be no expense locally for the County of Hyde.					

REQUESTED _____ DATE _____

APPROVED... CO MANAGER _____ CO COMMISSIONER-CHAIR _____ CLERK TO THE BOARD _____

ENTERED LEDGER/DATE _____

Hyde County Children's Health Fair



\$8 Adult Plates in the kitchen

KIDS EAT FREE!



Gift Certificate to Harris Steak and Seafood House

Tablet Gift Card to R.S. Spencer True Value

- **Hand Washing** 
- **Teeth Brushing**
- **Outdoor Activities**
- **Vision Screening**



Free Information Booths

WIC, Hyde Transit, Beaufort Hyde Partnership for Children, MES, Sheriff's Dept, Hyde County Hotline, Engelhard Volunteer Fire Dept, DSS, Hyde County Children's Center, & more



Sponsored By
 Hyde County Health Dept, Beaufort Hyde Partnership for Children, Hyde County Children's Center, Hyde County Hotline.....

DOOR PRIZES DONATED BY PARTICIPATING AGENCIES & LOCAL MERCHANTS



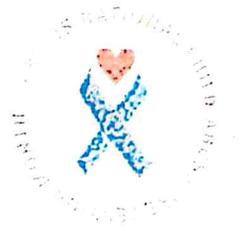
Entertainment by DJ JM

For information call

Hyde County Health Dept @252-926-4200

Target Population:
Children Age Birth - 12

 Healthy kids matter.



April 25th
10:00 – 2:00

Davis Center
Engelhard

For more information or to reserve a table, please contact Lisa Woolard at lisa@beaufortcountykids.org or Eve Richardson at echydehotline@gmail.com

**HYDE COUNTY BOARD OF COMMISSIONERS
2013 2014 BUDGET REVISIONS**

MEETING DATE
04/07/2014

+ EXP BUDGET *+* EXP BUDGET
+ REV BUDGET *+* REV BUDGET

(FO USE) BR#	IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	DEBIT	CREDIT	
		SOLID WASTE	105750.1270	LONGEVITY	\$ 400.00		
			105750.1501	SITE IMPROVEMENTS-MAINLAND	\$ 2,428.84		
			105750.1502	COMPUTER SUPPORT		\$ 1,000.00	
			105750.2141	EQUIPMENT MAINTENANCE		\$ 7.47	
			105750.2600	ADVERTISING		\$ 1,000.00	
			105750.4523	MOTOR OIL DISPOSAL		\$ 500.00	
			105750.7400	EQUIPMENT		\$ 321.37	
					\$ 2,828.84	\$ 2,828.84	
				MONIES TRANSFERRED TO COVER COSTS			
				DOES NOT INCREASE BUDGET			
							\$ -

REQUESTED BY *C. [Signature]* DATE 3 / 26 / 14
(SIGNATURE)

APPROVED BY _____
(CO MGR) (BD CHAIR) (CLERK)

APPROVAL DATE ____/____/____

ENTERED IN SYSTEM _____ DATE ____/____/____
(FINANCE OFFICER)

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Chairman, Vice-Chair, Commissioners and Manager
Attachment: No

ITEM TITLE: MANAGEMENT REPORTS

SUMMARY: This is a time for each Commissioner to give reports on their work representing the County.

Additionally, Commissioners may wish to bring up issues they wish to have followed up by the Board or by the County Manager.

The County Manager will give an oral update on various projects and other administrative matters to include:

RECOMMEND: Receive reports. Discussion and possible action as necessary.

Action Made By: Barry Swindell
 Dick Funnell
 Ben Simmons
 John Fletcher
 Carl Pugh, Jr.

Action Denied By: Barry Swindell
 Dick Funnell
 Ben Simmons
 John Fletcher
 Carl Pugh, Jr.

Vote: Barry Swindell
 Dick Funnell
 Ben Simmons
 John Fletcher
 Carl Pugh, Jr.

**Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Meeting Date: April 7, 2014
Presenter: Chairman, Vice-Chair, Commissioners and Manager
Attachment: No

ITEM TITLE: MANAGER'S PROJECT REPORTS

SUMMARY: The County Manager will give an oral update on various projects and other administrative matters to include:

- Meeting with Senator Jerry Tillman, Lobbyist Joe McClees and Dr. Randolph Latimore, Superintendent
- (5) Days/\$10,000 Plan
- Ferry Tolling – Ed Goodwin
- FEMA Gardens – Grapes, Blueberries, Marajuana
- Beaufort-Hyde Community Foundation – Manager Rich
- County Administration Course – UNC-School of Government
- Animal Control

RECOMMEND: Receive reports.

Attest: Attest By: _____ Barry Swintell
_____ Dick Funnell
_____ Ben Simmons
_____ John Fletcher
_____ Earl Pugh, Jr.

Attest: Attest By: _____ Barry Swintell
_____ Dick Funnell
_____ Ben Simmons
_____ John Fletcher
_____ Earl Pugh, Jr.

Attest: Attest By: _____ Barry Swintell
_____ Dick Funnell
_____ Ben Simmons
_____ John Fletcher
_____ Earl Pugh, Jr.

Manager's Calendar (March 2014)

March

S	1	1-year Anniversary
S	2	
M	3	Revolving Loan Fund Committee - Graceful Bakery Ice on Roads - Closed at 3:00pm - Audit Mtg. & Board Meeting rescheduled to March 10th
T	4	Open at 11:00am
W	5	Bill joined Beaufort-Hyde Community Foundation
TH	6	Met w/David Clegg, Tyrrell Co. Mgr. and Jerry Rhodes, Washington Co. Mgr. in Tyrrell Co. Attended Inlet Hearing in Hatteras
F	7	Ocracoke Office Met w/ Bill Gaskill
S	8	Met w/ Greg Hunnicutt Met w/ Gail Covington
S	9	
M	10	Attended Rose Acre/DENR Meeting in Edenton w/ Ben Simmons Attended RPO Meeting in Plymouth Luncheon w/ Malcolm Fearing and Jed Dixon Exit Audit Review with CPA Andy Harris, Corrinne Gibbs & Suzanne Johnson NCDOT - Public Hearing - Engelhard Bridge Board of Commissioners Meeting
T	11	Sarah Johnson, PIO attending Mainland meetings Staff Meeting UNC Disaster Relief Meeting with UNC Students, Corrinne, Clint, Sarah, Justin Met with Corrinne Gibbs Attended Sea Grant Meeting - Jennifer Dorton and Jess Whitehead
W	12	Project Tracking Software Webinar w/ Corrinne, Justin, Clint Met with J. M. Eakes, Animal Control Officer Phone Conference w/ Barclay Trimble, John Fletcher & OCBA FARRAGOT Software meeting w/ Jeff McDonald, Corrinne, Linda, Justin
TH	13	Met w/ Corrinne & Will Faircloth Met w/ Sen. Jerry Tillman, Joe McClees, Lobbyist & Superintendent Randolph Latimore
F	14	Ocracoke Office Met w/ Amy
S	15	
S	16	
M	17	Travel to Chapel Hill
T	18	
W	19	
TH	20	County Administration Course in Chapel Hill
F	21	
S	22	
S	23	
M	24	Phone Conference w/ Kris Noble & Michael Waldroft regarding Swan Quarter Waterfront FEMA Community Gardens Meeting w/ Liz Mumm & Clint Berry Partnership for Sounds Meeting in Washington Met with Attorney Fred Holscher
W	26	MECHS Government Class Tour with Sharon Sadler Attended Mandatory Safety Committee Meeting Met w/ Corrinne Gibbs for Budget Preparation Met with Will Faircloth Attended DSS Board Meeting
TH	27	Met with Pam Wingrove Met with David Clegg Met w/ Meredith Nicholson - ABC Board
F	28	Met w/ Corrinne for Budget Preparation
S	29	
S	30	
M	31	Met w/ Bruce Sauter Met w/ Robert Griffin Met w/ Chuck Poe, Robert Griffin and Kris Noble

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Citizens
Attachment: No

ITEM TITLE: PUBLIC COMMENTS

SUMMARY: The public is invited to use this time to make comments to the County Commissioners on items discussed during this meeting and/or matters not discussed earlier in the meeting.

RECOMMEND: Receive comments.

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: April 7, 2014
Presenter: Board of Commissioners

ITEM TITLE: CLOSED SESSION

SUMMARY: The County Manager may request entering Closed Session in accordance with NCGS143A-318.11 (a)

- 1) To prevent the disclosure of information that is privileged or confidential pursuant to the law.
- 2) To prevent the premature disclosure of an honorary award.
- 3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege.
- 4) To discuss matters relating to the location or expansion of industries or other businesses.
- 5) To establish or instruct the public body's staff or agent in negotiating the price or terms of a contract for the acquisition of real property by purchase; or compensation and terms of an employment contract.
- 6) To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee.
- 7) To plan, conduct, or hear reports concerning investigations of alleged criminal misconduct.
- 8) To formulate plans by a local board of education relating to emergency response to incidents of school violence.
- 9) To discuss and take action regarding plans to protect public safety.

RECOMMEND: Enter into Closed Session if required.

Motion Made By: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher ___ Earl Fagin, Jr.	Motion Seconded By: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher ___ Earl Fagin, Jr.	Yeas: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher ___ Earl Fagin, Jr.
---	---	---

Motion Made By: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher	Motion Seconded By: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher	Yeas: ___ Barry Swindell ___ Dick Tunnell ___ Ben Simmons ___ John Fletcher
--	--	--

