

**BERTIE COUNTY BOARD OF COMMISSIONERS
2014 PLANNING SESSION
ROANOKE CASHIE RIVER CENTER
JANUARY 16-17, 2014**

THURSDAY, JANUARY 16TH

9:00AM	<p>1. Midyear Financial Review</p> <ul style="list-style-type: none"> • Audited Financials for year ended June 30, 2013 • Periodic Fiscal Reporting to the governing body • One page summary of revenues/expenditures for each fund <p>2. Discuss preparation of a “State of the County” report to the citizens</p> <p>3. Voter Referendum for Article 46 ¼ percent local option sales tax on the May 2014 primary ballot</p> <p>4. Curbside Solid Waste & Recycling project status</p> <ul style="list-style-type: none"> • Citizen Referendum → seek local legislation → November vote on the ballot • Response from Waste Industries on recent questions
BREAK	
10:00AM	<p>5. Emergency Medical Services (transition to County operated Paramedic program)</p> <ul style="list-style-type: none"> • Current state of operations • Projected operating deficit at June 30, 2014 • Potential schedule adjustments and service options to close the fiscal gap • Estimated budget for FY 2014-2015 (Paramedic only) • Transport options and franchise implications
12:30PM	LUNCH
2:00PM	<p>6. Water System Analysis and Evaluation</p> <ul style="list-style-type: none"> • Green Engineering – proposed scope of services in response to the County’s RFQ • AQUA’s proposal – next steps • Black Rock Construction schedule
BREAK	
3:30PM	<p>7. Legal Updates</p> <ul style="list-style-type: none"> • Child Support Enforcement contract renewal • South Windsor Water Association transfer documents • Hexlena precinct building disposition and possible title transfer • School property ownership/transfer in response to Central Administration building availability
5:00PM	RECESS

FRIDAY, JANUARY 17TH

9:00AM	8. Discussion with Auditor <ul style="list-style-type: none">• Review schedule of funding progress for post-employment benefits• Actuarial study for this fiscal year• Review audit proposal for next fiscal year
10:30AM	9. Economic Development <ul style="list-style-type: none">• Review of strategic focus groups (biomass, fertilizer plant, wildlife tourism, & development projects such as Scotch Hall)• Review existing projects (Closed Session if necessary)• Grant opportunities
11:00AM	10. Review of Potential DRC facility lease occupants <ul style="list-style-type: none">• Lori Greene Chief Probation Officer will be present for discussion
11:30AM	11. Review Senior Center Facility Use Policy <ul style="list-style-type: none">• Venita Thompson will be present for discussion
12:00PM	LUNCH
1:30PM	12. Other Pending Items <ul style="list-style-type: none">• Community Meeting locations and calendar confirmation• Tablet technology transition• Manufactured Home Park Ordinance• Mid-East Commission facility construction and financing support• Resolution honoring Clerk of Court John C. Tyler• Budget Amendment for legal fees• Emergency Operations Plan review for the governing body• Charter School discussion
2:30PM	13. FY 2014-2015 Budget Planning – choose date for next work session <ul style="list-style-type: none">• Establish budget priorities• Discuss budget drivers• Set budget calendar
	ADJOURN

Calculating Art. 46

\$670,280 - 1% no Food

\$(2,310) - Exclude Collection costs

\$667,970 - Net total

Divide by 4 =

\$166,992 – Anticipated proceeds based on
2012 actual distribution

1.4 cents on property tax rate



GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 724
SENATE BILL 433

AN ACT TO AUTHORIZE CASWELL COUNTY TO HOLD A REFERENDUM ON
LONG-TERM SOLID WASTE OPTIONS.

The General Assembly of North Carolina enacts:

Section 1. The Caswell County Board of Commissioners may direct the County Board of Elections to hold a referendum, in accordance with the procedures set forth in Chapter 163 of the General Statutes, for the purpose of submitting to the registered voters of Caswell County several options for satisfying the long-term solid waste disposal needs of Caswell County, as a mechanism for receiving information about the desires of the Caswell County citizens regarding the options. The questions placed on the ballot shall be in a form approved by the Caswell County Attorney. The results of the referendum shall be for informational use by the Caswell County Board of Commissioners and shall not bind the discretion of the Caswell County Board of Commissioners.

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 16th day of July, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives

NAME	REAL PROPERTY	MOTOR VEHICLES TOTAL VALUE 2013	NUMBER OF TRUCKS/VANS
BERTIE AMBULANCE SERVICE	0	\$429,350.55	46
COASTAL MEDICAL TRANSPORT	0	\$76,845.00	21
PRIORITY CARE MEDICAL SERVICES	0	\$34,685	7
WHITE OAK MEDICAL TRANSPORT, INC	0	\$157,510	11
TOTAL		\$698,390.55	85

*** All real property of the above businesses are owned by an individual

*** Roanoke Medical is not included, all vehicles are listed in Martin County

§ 153A-250. Ambulance services.

(a) A county may by ordinance franchise ambulance services provided in the county to the public at large, whether the service is based inside or outside the county. The ordinance may:

- (1) Grant franchises to ambulance operators on terms set by the board of commissioners;
- (2) Make it unlawful to provide ambulance services or to operate an ambulance in the county without such a franchise;
- (3) Limit the number of ambulances that may be operated within the county;
- (4) Limit the number of ambulances that may be operated by each franchised operator;
- (5) Determine the areas of the county that may be served by each franchised operator;
- (6) Establish and from time to time revise a schedule of rates, fees, and charges that may be charged by franchised operators;
- (7) Set minimum limits of liability insurance for each franchised operator;
- (8) Establish other necessary regulations consistent with and supplementary to any statute or any Department of Health and Human Services regulation relating to ambulance services.

Before it may adopt an ordinance pursuant to this subsection, the board of commissioners must first hold a public hearing on the need for ambulance services. The board shall cause notice of the hearing to be published once a week for two successive weeks before the hearing. After the hearing the board may adopt an ordinance if it finds that to do so is necessary to assure the provision of adequate and continuing ambulance service and to preserve, protect, and promote the public health, safety, and welfare.

If a person, firm, or corporation is providing ambulance services in a county or any portion thereof on the effective date of an ordinance adopted pursuant to this subsection, the person, firm, or corporation is entitled to a franchise to continue to serve that part of the county in which the service is being provided. The board of commissioners shall determine whether the person, firm, or corporation so entitled to a franchise is in compliance with Chapter 131E, Article 7; and if that is the case, the board shall grant the franchise.

(b) In lieu of or in addition to adopting an ordinance pursuant to subsection (a) of this section, a county may operate or contract for ambulance services in all or a portion of the county. A county may appropriate for ambulance services any revenues not otherwise limited as to use by law, and may establish and from time to time revise schedules of rates, fees, charges, and penalties for the ambulance services. A county may operate its ambulance services as a line department or may create an ambulance commission and vest in it authority to operate the ambulance services.

(c) A city may adopt an ordinance pursuant to and under the procedures of subsection (a) of this section and may operate or contract for ambulance services pursuant to subsection (b) of this section if (i) the county in which the city is located has adopted a resolution authorizing the city to do so or (ii) the county has not, within 180 days after being requested by the city to do so, provided for ambulance services within the city pursuant to this section. Any action taken by a city pursuant to this subsection shall apply only within the corporate limits of the city.

If a city is exercising a power granted by this subsection, the county in which the city is located may thereafter take action to provide for ambulance service within the city, either under subsection (a) or subsection (b) of this section, only after having given to the city 180 days'

notice of the county's intention to take action. At the end of the 180 days, the city's authority under this subsection is preempted by the county.

(d) A county or a city may contract with a franchised ambulance operator or with another county or city for ambulance service to be provided upon the call of a department or agency of the county or city. A county may contract with a franchised ambulance operator for transportation of indigents or persons certified by the county department of social services to be public assistance recipients.

(e) Each county or city operating ambulance services is subject to the provisions of Chapter 131E, Article 7 ("Regulation of Emergency Medical Services"). (1967, c. 343, s. 5; 1969, c. 147; 1973, c. 476, s. 128; c. 822, s. 1; 1997-443, s. 11A.118(a); 2002-159, s. 51.)

January 13, 2014

County of Bertie
106 Dundee Street, Second Floor
Windsor, North Carolina 27893

Attention: Mr. Scott T. Sauer
County Manager

SUBJECT: Agreement for Professional Engineering Services
Bertie County Regional Water System
Operation and System Evaluation

Dear Mr. Sauer:

Enclosed for your review is our Agreement for Engineering Services relating to the above Water System Operation and System Evaluation. We trust that we will have the opportunity to answer any questions that the Commissioners may have during our visit with them at their Retreat later this week.

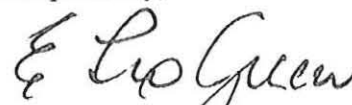
We believe that the language in this Agreement, together with previous Proposals and conversations, demonstrates our interest and intentions in assisting Bertie County in preserving and promoting its existing four (4) water districts.

We are very pleased with the cooperation we have received from your office and staff in helping us begin our evaluation. Their support and interest has certainly allowed us to start to become familiar with many of the issues that we have agreed to address during this effort.

No doubt, there may be a few items of lesser importance described in our Scope of Services; however, it is our belief we can demonstrate to the Commissioners that there may be considerable system operational savings to be realized by implementation of the Scope of Services proposed in our Agreement.

Green Engineering appreciates the opportunity to be of service to Bertie County. We look forward to the Commissioners Retreat on the 16th.

Respectfully,

A handwritten signature in black ink that reads "E. Leo Green".

E. Leo Green, P.E.

ELG/pbg

**AGREEMENT FOR
PROFESSIONAL ENGINEERING SERVICES**

between

BERTIE COUNTY WATER DISTRICTS I, II, III AND IV

and

GREEN ENGINEERING P.L.L.C

for

ENGINEERING SERVICES

related to the

**BERTIE COUNTY REGIONAL WATER SYSTEM
OPERATION AND SYSTEM EVALUATION**

THIS AGREEMENT entered into this _____ day of January, 2014 by and between BERTIE COUNTY WATER DISTRICTS I, II, III AND IV (hereinafter called the OWNER) and GREEN ENGINEERING, P.L.L.C. a professional corporation with office at 303 Goldsboro Street, East, Wilson, North Carolina (hereinafter called the ENGINEERS).

WHEREAS, the OWNER requires services involving recommendations for an evaluation of water system operations, long range planning and strategic options for its four (4) rural water districts, and

WHEREAS, the OWNER desires to engage the ENGINEERS to provide professional engineering services related to these recommendations.

WITNESSETH, that the parties hereto do mutually agree as follows:

ARTICLE I - SCOPE OF SERVICES

The Scope of Services contained in this Agreement shall include the following components:

A. SYSTEM WATER LOSS STUDY

Conduct a system water loss study to determine if the ratio of water produced to water sold is within acceptable industry standards. Included in this analysis will be the following items:

1. Supply and Storage
 - a. Well and purchase water supply(s) meter calibration
 - b. Elevated storage overflow control add calibration
 - c. Review data collection and logging procedures
2. Distribution
 - a. Distribution system failures and associated loss accounting
 - b. Distribution water quality flushing and associated loss accounting
3. Revenue Metering
 - a. Non residential account meter calibration policy and results
 - b. Residential account meter calibration policy and results
 - c. Meter change out/replacement policy
 - d. Meter pull and lock out policy
4. Un-Billed Water Services
 - a. Fire departments, etc.
 - b. Unauthorized consumption

B. PRESENT SYSTEM INVENTORY

Inventory present system components based on GIS information and available as-built records to determine if corrections and/or replacement are required:

1. Provide well supply, booster pumping station and elevated storage tank inventory list based on existing records, GIS data and field collection efforts

2. Determine mean sea level elevations of all elevated storage tanks center column foundations and floor slab of well and booster pumping station
3. Identify system repair and/or improvements
4. Provide cost estimates for repairs and/or improvements

C. EVALUATE CURRENT MAINTENANCE RECORDS

1. Determine how records are archived and managed
2. Determine what current contract services are provided to operate the system

D. CONSUMPTIVE ANALYSIS

Conduct a Consumptive Analysis of the utility system from current billing records.

E. RATE EVALUATION

1. Determine if the current rates are adequately recovering cost to operate, meet debt service and fund depreciation
2. Determine the amount of water in current rate structure that is not billed
3. Determine if the development of an inclining block rate is appropriate for Bertie County Regional Water System
4. Determine if the current debt service rate is distributed equitably across the system's user base
5. Present alternative rate scenarios

F. ANALYZE FINANCIAL RECORDS / AUDITS / BUDGETS

1. Determine if adequate funds are allocated to specific cost centers
2. Review contracted services agreements i.e. current hourly contracts, lump sum contracts

3. Determine the current cost of producing and distributing water
4. Access the current purchasing policy on an annualized basis

G. EVALUATE SHORT AND LONG TERM WATER SUPPLIES AND WATER QUALITY

1. Develop a dialogue with NC Division of Water Resources on the potential threat of "Central Coastal Plain Capacity Use Area" as it may relate to well(s) capacity reduction
2. Confer with NCDNER Public Water Supply Section, Washington Regional Office on potential water quality changes and impacts that those changes may have on overall system operation

H. EVALUATE WATER SYSTEM GROWTH POTENTIAL

1. Utilizing available GIS density information, project system extensions into areas with sufficient growth density
2. Develop preliminary cost estimates for the extensions

I. REVIEW CURRENT PUBLIC WORKS ENVIRONMENT AND PERSONNEL

1. Review all Public Works Department job descriptions
2. Review staffing requirements
3. Evaluate and assess department work space(s) and customer service
4. Identify deficiencies in Customer Service operations

J. EVALUATE CONSUMER CONFIDENCE REPORTS (CCR)

1. Review 3 years of EPA Consumer Confidence Reports for contaminant trends
2. Determine if the utility markets/promotes system improvements via the CCR

K. EVALUATE CURRENT RISK MANAGEMENT ISSUES

1. Potential Ground Water Risk
2. Current and potential interconnectivity
3. Other operational risk i.e. chemical addition
4. Evaluate the Current Well Head Protection Plan and its enforcement mechanism to reduce risk

L. LONG RANGE FINANCIAL PLANNING

1. Determine if the utility system has a Long Range Financial Plan (LRFP) and how it is used in the management of the system
2. Determine if the system has a Capital Improvement Plan (CIP) and how it might integrate with the LRFP
3. Does CIP project rate changes necessary to generate the revenue required to meet capital improvement expenditures
4. Evaluate the South Windsor System addition to include conveyance of assets, anticipated improvements to incorporate the system into the Bertie County Regional System and issue a preliminary cost opinion of capital funds required

M. REVIEW ALL SYSTEM RULES, REGULATIONS AND POLICIES TO DETERMINE IF THEY ARE APPLICABLE TO TODAY'S MARKET AND INDUSTRY STANDARDS

1. Policy adopted and approved by Board
2. Departmental policy written and/or practiced on a consistent basis

N. DEVELOP A MISSION AND VISION STATEMENT FOR THE SYSTEM

1. Evaluate the current perceived mission and vision of Staff and Board
2. Draft a mission and vision statement for the Board's approval

ARTICLE II - SERVICES NOT INCLUDED IN SCOPE OF WORK

Services not included in this Agreement include but are not limited to the following items:

- A. Preparation of applications for funding of any system improvements that may be identified in the Final Report.
- B. Other application for funding documentation such as Preliminary Engineering Reports and Environmental Reports.
- C. Design and/or permitting of any system improvements that may be identified in the Final Report.

ARTICLE III - SCHEDULE

The work to be performed and the services to be rendered shall commence as directed by the OWNER with a final product to be delivered within 150 calendar days of the ENGINEERS receiving a Notice to Commence work.

ARTICLE IV - COMPENSATION

For services rendered under Article I, the ENGINEERS shall be compensated on the basis of an agreed upon lump sum fee of SIXTY ONE THOUSAND AND NO/100 Dollars (\$61,000.00).

ARTICLE V - COMPENSATION FOR ADDITIONAL SERVICES

Should services in addition to those described in Article I of this Agreement be requested, the ENGINEER shall be compensated for such services on either an agreed upon lump sum basic or on an hourly rate basis.

Hourly rates shall be in accordance with those specified on the attached "Hourly Rate Schedule" (Exhibit A).

ARTICLE VI - PAYMENT

Monthly partial payments shall be made to the ENGINEERS as work progresses. Partial payment for services rendered under a lump sum compensation shall reflect the percent of total work completed during the previous month, multiplied times the agreed upon lump sum fee.

Partial payments for services rendered under an hourly rate basis shall be on the basis of hours charged to the job during the previous month by principals and employees of the ENGINEERS multiplied by the hourly rates shown in Exhibit A.

The ENGINEERS shall submit monthly statements requesting payment, accompanied by such supporting data as may be required by the OWNER. The OWNER shall approve or disapprove the ENGINEERS' requests for payment within thirty (10) calendar days after receipt. Upon approval of such payment requests by the OWNER, payment upon properly certified vouchers shall be made within ten (10) calendar days to the ENGINEERS.

ARTICLE VII - SERVICES PROVIDED BY THE OWNER

It is understood that certain services, as required, will be performed and/or furnished by the OWNER. These services may include the following:

1. Assist the ENGINEERS by placing at their disposal all available information pertinent to the project, including previous reports and other relative data such as utility system as-built drawings; construction specifications; utility department budget and expenditure information; monthly water supply data and water system consumption records for a minimum of the latest twenty-four (24) month period.
2. Assist the ENGINEER in gaining access to all utility system properties as required for performance of their services described herein.

Insofar as any of the above services are necessary for the ENGINEERS' performance of their obligations under this Agreement, the OWNER shall be responsible for providing such services in a satisfactory and timely manner so as not to delay the ENGINEERS in their performance thereof.

ARTICLE VIII – REUSE OF DOCUMENTS

The OWNER will be the sole owner of all documents provided or furnished by ENGINEERS pursuant to this Agreement.

ARTICLE IX - EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this Agreement, the ENGINEERS agree as follows:

- A. The ENGINEERS will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, age, handicap, or veteran status. The ENGINEERS will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to race, color, religion, sex, national origin, age, handicap, or veteran status. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The ENGINEERS agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.
- B. The ENGINEERS will, in solicitations or advertisement for employees placed by or on behalf of the ENGINEERS, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, age, handicap, or veteran status.
- C. In the event of the ENGINEERS' noncompliance with the non-discrimination clauses of this Agreement or with any such rules, regulations, or order, this Agreement may be canceled, terminated, or suspended in whole or in part; and the ENGINEERS may be declared ineligible for further OWNER agreements.

ARTICLE IX - TERMINATION OF AGREEMENT

This Agreement may be terminated by either party upon thirty (30) days written notice in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If this Agreement is so terminated, the ENGINEERS will be paid for services rendered through the date of such termination, as mutually agreed upon between parties hereto.

In the case of termination under this paragraph, ENGINEERS shall have no liability to OWNER on account of such termination. The ENGINEERS do not accept responsibility or liability for partially completed information provided to the OWNER resulting from such termination.

ARTICLE X - ENTIRE AGREEMENT

This document states the entire agreement between the OWNER and the ENGINEERS and shall not be modified except in writing and signed by authorized representatives of both parties.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement dated _____, 2014.

Attest: BERTIE COUNTY WATER DISTRICTS I, II, III AND IV

Clerk to Board

BY:

J. Wallace Perry
Chairman

Date

Attest:

GREEN ENGINEERING P.L.L.C

Penny B. Glover
Notary Public

BY:

E. Leo Green
Managing Member

My Commission Expires: September 6, 2014

Finance Officer Certifications:

This Agreement has been pre-audited in accordance with the Local Government Budget and Fiscal Control Act.

Signature of Finance Officer

EXHIBIT A
GREEN ENGINEERING, P.L.L.C.
HOURLY RATE SCHEDULE
EFFECTIVE JANUARY 1, 2014

Senior Principal	\$ 230.00
Principal	175.00
Project Manager	147.50
Project Engineer	125.00
Engineer	105.00
Engineering Assistant	85.00
Construction Manager	110.00
Marketing Manager	110.00
GIS Technician / Planner	75.00
Surveyor (PLS)	135.00
2 Man Survey Crew	115.00
3 Man Survey Crew	150.00
Surveyor	75.00
CADD Technician w/Computer	75.00
Construction Observer	77.00
Senior Administrative Assistant	70.00
Administrative Assistant	60.00

The above rates are effective through December 31, 2014. Rates may change each January 1st as a result of changes in direct labor costs.

**Distribution of Compensation
for
Engineering Services
related to the
Bertie County Regional Water System Operation and System Evaluation**

A. System Water Loss Study	\$27,500.00
B. Present System Inventory	\$14,500.00
C. Evaluate Current Maintenance Records	\$750.00
D. Consumptive Analysis	\$3,000.00
E. Rate Evaluation	\$4,500.00
F. Analyze Financial Records / Audits / Budgets	\$2,500.00
G. Evaluate Short and Long Term Water Supplies and Water Quality	\$750.00
H. Evaluate Water System Growth Potential	\$1,750.00
I. Review Current Public Works Environment and Personnel	\$500.00
J. Evaluate Consumer Confidence Reports (CCR)	\$500.00
K. Evaluate Current Risk Management Issues	\$750.00
L. Long Range Financial Planning	\$2,500.00
M. Review All System Rules, Regulations and Policies To Determine If They Are Applicable To Today's Market and Industry Standards	\$1,000.00
N. Develop a Mission and Vision Statement For The System	<u>\$500.00</u>
TOTAL	\$61,000.00

→ \$15,250 per Water District

* \$66,000 is less than $\frac{1}{3}$ of one-percent of the
\$20,845,100 in capital investment for the
Bertie County Water System.

II. Review of Water System(s) Financial History

District	Date of Issuance	Total Cost	Loans	Grants	Present Debt	Customers	
						Active	Inactive
I	12/16/1996	\$5,420,000	\$3,300,000	\$2,120,000		994	369
	5/30/2013				\$2,525,000		
II	2/9/1998	\$5,297,500	\$4,500,000	\$797,500		862	290
	5/30/2013				\$3,540,000		
III	6/5/1995	\$4,860,000	\$3,082,000	\$1,778,000		1,357	494
	5/30/2013				\$2,290,000		
IV	7/10/2000	\$5,267,600	\$4,030,600	\$1,237,000		1,138	342
	5/30/2013				\$3,415,000		
Total		\$20,845,100	\$14,912,600	\$5,932,500	\$11,770,000	4,351	1,495

To the editor:

Our Commissioners address many issues in Bertie County. Often times, citizens are not aware of these issues until articles are published in the local paper.

On April 29th, 2013 the Bertie County Board of Commissioners issued a Request For Proposals (RFP) to seek proposals from qualified, North Carolina permitted, ambulance providers to manage and operate the County's emergency medical service (EMS) program. Their request to seek proposals consisted of thirty pages, instructing systematically, how to apply and submit the proposal. Page six of the RFP, section 2.4 Pre Proposal Conference indicated, "The date of issuance of this RFP is April 29th, 2013. A mandatory pre proposal conference has been scheduled for Thursday, May 16th, 2013 @ 2:00 pm in the second floor conference room of the Bertie County Office Building located at 106 Dundee Street in Windsor, NC. Firms wishing to respond to this RFP will be expected to have a representative present."

On May 16th, 2013 a meeting was held in the Bertie County Office Building located at 106 Dundee Street in Windsor, but convened on the first floor in the Commissioners room instead of the second floor. The meeting commenced at approximately 2:00 pm with the following companies represented: Bertie Rescue Squad (2) representatives, White Oak Medical Transportation (2) representatives, Bertie Ambulance Service, Inc. (2) representatives and MTI from the State of Virginia (2) representatives.

Representing Bertie County, Interim County Manager John Ed Whitehurst, Commission Chairman J. Wallace Perry, Commissioner John Trent and Bertie County EMS Coordinator Mitch Cooper for a total of twelve people present. Interim County Manager John Ed Whitehurst thanked all for attending. Mitch Cooper asked all representatives to sign the attendance sheet indicating their presence and for everyone to introduce themselves and the company they were representing. Numerous questions presented to the board were answered.

Commissioner Trent stated, "On behalf of the Board of Commissioners, I want to thank everybody for showing up and coming in here to partake in this process. All your questions were good, it also gives us an understanding also, of what concerns are from ya'll and we appreciate it."

Commission Chairman J. Wallace Perry stated, "Same here and bid low please and we appreciate ya'll coming."

EMS Coordinator Mitch Cooper stated, "I appreciate your time today and appreciate the one's who have traveled to come down here, I've got some cards here and any questions you have, email them to me. At this time from now forward, we will not be answering anything verbally, everything must be submitted in writing and I will submit all of your answers back in writing because the meeting is mandatory."

All representatives from the four companies started to exit the room and several representatives met Interim County Manager John Ed Whitehurst, Commissioner Perry and Trent at the door and commenced casual conversation not pertaining to the RFP. Several representatives were in the Commissioners room from approximately 1:55 pm until 2:40 pm.

Proposals were due June 25th, 2013 by 2:00 pm to the Emergency Management Coordinator's Office.

On July 3, 2013 the Bertie Ledger-Advance published an article on the front page titled, "First Med leads EMS candidates." This captured the attention of many employees from emergency and non-emergency companies that operate in Bertie County, especially those who attended the mandatory meeting on April 29th regarding the RFP, knowing that "First Med" was not represented by anyone while the eight (8) other representatives were present.

The articles first sentence, "The Bertie County Commissioners unanimously voted to negotiate the cost of hiring First Med EMS provide paramedic services to the county."

Later in the article, what a shock the EMS employees and providers of this county received when Commissioner Rick Harrell said, "He liked the idea that if he has a heart attack First Med would have all the tools to do everything necessary to keep him alive until he arrives at the hospital." Mr. Harrell, the squads that have been in this county for years have the "tools" to keep you alive if it is God's will, and if it isn't, it doesn't matter what tools you have. Our newest elected Commissioner Ronald D. Wesson stated, "He liked that First Med would provide top-notch paramedic service and be on-call for residents in all of Bertie County's towns and townships." Mr. Wesson, there are two companies in this county that provide "top-notch" paramedic service already and stand faithfully ready to serve the people of this county 24 hours a day, backing up our local squads at the present time. For Commissioners who are voted in by the people of this county to make statements of this magnitude, is a slap in the face to all emergency and non-emergency workers.

On July 15th, 2013 a County Commissioners meeting was held in the town of Colerain. Many citizens questioned the EMS changes and voiced their concerns about the issue and were quoted in the July 17th edition of the Bertie Ledger-Advance. A spokesperson for Bertie Ambulance Service, Inc. told Commissioner Perry "when the sheet was passed around, there were four companies represented at that meeting. When we left, we were the only four companies at that meeting. My question is, if they were not at the meeting represented, why are they being looked at?" Commissioner Perry stated he could answer that. "When the questions were answered, you left, right? Did you hear the meeting adjourned?" The spokesperson said he didn't know if Perry said the meeting was adjourned, but Perry had said if there were no more questions the meeting was over. Commissioner Perry stated, "Shortly after y'all walked out, a lady walked in and said she had been looking for the meeting. She was kind of lost because she hadn't been to Windsor before. The four of us decided that since she was close to the time and we were still in the meeting, we hadn't left the meeting area. The spokesperson for Bertie Ambulance Service asked, "If you were in a meeting and you said there was nothing else and everyone in the meeting was standing up and was there to do this RFP and you asked everybody if you had nothing else to say you could leave, would you not presume the meeting was over?" Perry said he might. Another question for the Commissioners. Our meeting concluded after approximately forty minutes. What would the term "close to the time" mean?

Remember Commissioner Trent's words, On behalf of the Board of Commissioners, I want to thank everybody for showing up and coming in here to partake in this process. All your questions were good, it also gives us an understanding also, of what concerns are from ya'll and we appreciate it. Then Commissioner Perry's, same here and bid low please, we appreciate ya'll coming.

We ask the citizens of Bertie County this question. Do you think the mandatory meeting was over?

Commissioner Perry, the statement you gave regarding why the First Med representative was late, "she was kind of lost because she hadn't been to Windsor before.

Commissioner Perry, Please. How large is Windsor? There are only two big buildings on Dundee Street and only two floors in the County Office Building. With all of the modern GPS systems and Google maps available, it would appear they could find this location in a timely manner, especially when they are sent to attend a mandatory meeting for the purpose of obtaining information about submitting a proposal to provide emergency care to our citizens. If they had trouble finding the County Office Building in Windsor, NC, they will sure have trouble finding an address on Glovers Road or Black Jack Road in the remote sections of Bertie County when someone needs the "tools" and a "top-notch" paramedic as Commissioners Harrell and Wesson referred, to save a life.

A person with Bertie Rescue Squad wanted to clarify; there was a lower bid of \$156,000 for Advanced Level Care. First Med is providing Paramedic level care, which is a higher level of care according to the Commissioners. Commissioner Perry added that First Med was a large company that had approximately 700 trucks and were in several states, but the home office in North Carolina was based in Wilmington, NC.

Owner of White Oak Medical stated, "I can speak for my company and Bertie Ambulance, we both have paramedic level. I will put ours against any medics y'all bring in this county."

The owner of Roanoke Medical Transport told the Commissioners he didn't believe the company could operate for \$310,000 and the county would be left without service and stated the county could spend the same amount of money and bring up the current service levels. Why didn't the Commissioners just appropriate the funds to the current squads that we have and continue to let the other providers back up local squads as they do now?

Lewiston Rescue asked the Commissioners for a diminutive amount of money to be able to continue to operate and supply the needs for the people of this county and funds were not granted.

In a Quality Assurance meeting held on July 18th, a representative for First Med indicated, they only had about 400 trucks and Bertie County would be the first county they have provided 911 services for in North Carolina. They were only interested in 911 services, not non-emergency transports as the existing companies in this county provide. I guess the citizens should ask Commissioner Perry, what happened to the other 300 trucks First Med had, as he indicated to the citizens in the Colerain meeting on July 15th.

Should this make the citizens of this county wonder how much investigation was done by our Commissioners prior to making a decision on selecting the proper 911 provider? There is a big difference in 700 and 400.

Remember the RFP proposal, it was for 911 services only, not non-emergency transports. Other transport providers in this county were assured by Commissioners that the company that was awarded the bid, would only provide 911 service to the citizens of this county.

An article in the Bertie Ledger-Advance dated August 7th, 2013 stated; the Commissioners also passed a budget amendment presented by Finance Officer William Roberson that would appropriate the additional \$91,000 necessary to pay for EMS for the year. Remember citizens, Lewiston Rescue ask for a minimum amount, approximately \$3000.00 so they could continue to operate and they were denied. Now, the county has found \$91,000 to pay for EMS after First Med was approved.

Another article in the August 7th edition of the Bertie Ledger-Advance was from Bertie Rescue. "Thank You" to citizens. Yes, they have to close the door September 30th, 2013 after serving the citizens of Bertie County since 1968 due to our elected Commissioners accepting the \$310,000 bid from First Med.

Newly elected County Commissioner John Trent said he understood 26 people from the county had applied for positions with First Med in an article written in the same edition as above. That is great Commissioner Trent, but how many have they hired out of the 26. On page A5 in the same edition of the paper Commissioner Trent commented, was an article titled, "Bertie County sees increase in unemployment." Bertie County's unemployment rate increased by .6 percent in June. You wonder why Bertie Rescue has to close the doors after 45 years of service and other EMS providers are going to have to layoff employees as well due to our Commissioners decision to except this bid.

Our County Commissioners spent our tax dollars for a consultant to come into this county to do a study about Emergency Medical Services Program. Commissioner Trent advised other counties wanted a copy of our RFP and stated, "I wish we could sell it to them for what we had to pay for it to be put together." What did it cost the taxpayers of this county Mr. Commissioners? I am sure it would be safe to say, more than what Lewiston Rescue was asking for. The cost of the proposal was not addressed by anyone in a meeting, instead Commissioner Perry and Trent traveled to different providers asking what would it take to make the 911 system better in the county, but would ask, not to mention it to the other providers, like it was a secret. Were you trying to hide something from someone? Don't you think the proper avenue would have been to hold a meeting with all of the providers together and discuss 911 issues for the best solution available for the citizens of Bertie County?

Commissioner Ronald D. Wesson stated in an article, "You would think you would want us to take the low bid". This statement would mean to most people, you are trying to save the tax payers money. We submit to you as a group, if you (Commissioners) are trying so diligently to save money for the citizens of Bertie County, then each of you should agree to work as an elected Commissioner for FREE and terminate your salaries for the rest of your term.

I am sure the citizens of this county remember when the Commissioners voted to give the last County Manager a "big raise" and citizens rallied. They were upset of the outcome, so when election time came, two were voted out and two new voted in. Did the citizens do the right thing? Some are beginning to question about the two voted in. So we will put it back on you (the Commissioners). Are you willing to sacrifice your salary to help lower debt in Bertie County? As you may or may not know, to purchase an ambulance is very expensive, but if you figure the amount of money the taxpayers of this county pay the five of you, the county could purchase a new ambulance and the "tools" Mr. Harrell. Remember newly elected Commissioner Ronald D. Wesson, his statement in the July 17th article, "Being a citizen of this county and this is the best for the county."

Why not let the citizens of this county decide that?

Many citizens of this county have ask questions to us that the Commissioners should answer, so we will ask you. Once the local rescue squads are dismantled, the equipment sold, and the many long term volunteers have quit, what will happen not if but when this company leaves? You may be without the "tools" to keep you alive until you reach the hospital.

Another issue that has been decided by our Commissioners is waste collection. Another cost to taxpayers. Someone else will have to submit and article about that RFP.

We personally want to thank the members of the local squads over the years for their dedication of hard work and support for the citizens of Bertie County. We will keep you in our prayers and may God bless each of you.

COUNTY OF BERTIE
FINANCIAL SUMMARY
FISCAL YEAR 13/14

GOVERNMENTAL FUNDS	BUDGET	JAN	YTD	% TO DATE
REVENUES				
PROPERTY TAXES	\$ (10,174,774.00)	\$ -	\$ (3,503,657.71)	34.40%
SALES AND OTHER TAXES	\$ (1,585,300.00)	\$ -	\$ (403,043.55)	25.40%
UNRESTRICTED INTERGOVERNMENT	\$ (102,000.00)	\$ -	\$ (10,316.68)	10.10%
RESTRICTED INTERGOVERNMENT	\$ (853,533.00)	\$ -	\$ (443,636.89)	52.00%
PERMITS & FEES	\$ (2,554,167.00)	\$ 1,065.00	\$ (889,803.92)	34.80%
SALES & SERVICES	\$ (75,001.00)	\$ -	\$ (31,517.57)	42.00%
MISCELLANEOUS	\$ (181,705.00)	\$ -	\$ (144,088.11)	79.30%
INTEREST EARNED ON INVESTMENTS	\$ (20,000.00)	\$ -	\$ (6,367.33)	31.80%
FUND BALANCE APPROPRIATED	\$ (1,395,590.00)	\$ -	\$ -	0.00%
TRANSFERS	\$ (1,341,733.00)	\$ -	\$ -	0.00%
TRANSFERS TO DEBT SERVICE	\$ (2,370,969.00)	\$ -	\$ -	0.00%
TRANSFERS GEN TO DSS	\$ (1,371,531.00)	\$ -	\$ -	0.00%
DSS	\$ (3,595,792.00)	\$ -	\$ (1,501,659.16)	41.80%
DSS PERMITS & FEES	\$ (5,000.00)	\$ -	\$ (1,700.00)	34.00%
DSS MISCELLANEOUS	\$ (1,200.00)	\$ -	\$ (127.69)	10.60%
TOTAL REVENUES	\$ (25,628,295.00)	\$ 1,065.00	\$ (6,935,918.61)	27.06%
EXPENDITURES				
GOVERNING BODY	\$ 194,732.00	\$ 49.13	\$ 72,034.86	37.00%
ADMINISTRATION	\$ 257,914.00	\$ 1,060.67	\$ 135,555.06	53.00%
FINANCE	\$ 288,298.00	\$ 178.12	\$ 136,051.93	47.30%
TAX LISTING & COLLECTIONS	\$ 503,983.00	\$ 96.20	\$ 221,670.59	44.00%
LEGAL	\$ 110,000.00	\$ -	\$ 91,347.93	83.00%
COURT FACILITIES	\$ 81,372.00	\$ 155.01	\$ 19,962.48	24.70%
ELECTIONS	\$ 126,543.00	\$ -	\$ 69,387.35	54.80%
REGISTER OF DEEDS	\$ 286,162.00	\$ 3,985.87	\$ 126,983.10	45.80%
PUBLIC BUILDINGS	\$ 605,263.00	\$ 42,156.99	\$ 359,243.26	66.30%
BERTIE DATA CENTER	\$ 216,285.00	\$ 24.05	\$ 103,756.15	48.00%
SHERIFF	\$ 2,074,278.00	\$ 9,702.25	\$ 1,004,765.88	48.90%
911 COMMUNICATIONS	\$ 377,947.00	\$ 3,799.39	\$ 161,758.86	43.80%
EMERGENCY MANAGEMENT	\$ 447,700.00	\$ 11,486.98	\$ 256,426.70	59.80%
EMERGENCY SERVICES	\$ 1,199,286.00	\$ 11,897.75	\$ 172,515.67	15.40%
PLANNING/INSPECTIONS	\$ 314,715.00	\$ 605.72	\$ 132,044.19	42.10%
MEDICAL EXAMINER	\$ 8,000.00	\$ -	\$ 2,200.00	27.50%
ANIMAL CONTROL	\$ 107,141.00	\$ 1,185.88	\$ 47,673.39	45.60%
RC DOMESTIC VIOLENCE TASK FORC	\$ -	\$ -	\$ 1,035.42	0.00%
SOLID WASTE	\$ 517,106.00	\$ -	\$ 258,026.48	49.90%
ECONOMIC DEVELOPMENT	\$ 82,980.00	\$ 180.00	\$ 38,832.68	47.00%
COOPERATIVE EXTENSION	\$ 179,225.00	\$ 382.70	\$ 70,017.11	39.30%
SOIL CONSERVATION	\$ 67,573.00	\$ -	\$ 32,380.65	47.90%
HEALTH DEPARTMENT	\$ 97,200.00	\$ -	\$ 56,000.00	57.60%
VETERAN SERVICES	\$ 25,671.00	\$ 162.54	\$ 13,634.89	53.70%
AID TO AGING/NUTRITION	\$ 451,722.00	\$ 3,189.95	\$ 207,410.50	46.60%
PARKS & RECREATION	\$ 201,366.00	\$ 1,145.20	\$ 90,533.67	45.50%
SPECIAL APPROPRIATIONS	\$ 4,719,601.00	\$ 8,180.92	\$ 2,285,526.76	48.60%
2011 CDBG-HU PROGRAM	\$ 50,000.00	\$ -	\$ -	0.00%
TRANSFERS TO OTHER FUNDS	\$ 4,655,574.00	\$ -	\$ -	0.00%
CONTINGENCY	\$ 31,800.00	\$ -	\$ -	0.00%
SOCIAL SERVICES-ADMINISTRATION	\$ 2,475,445.00	\$ 2,897.98	\$ 1,069,862.75	43.30%
SOCIAL SERVICES PROGRAMS	\$ 2,508,319.00	\$ 43,367.36	\$ 1,029,785.19	42.80%
TOTAL DEBT SERVICE	\$ 2,370,969.00	\$ -	\$ 1,625,316.08	68.60%
TOTAL EXPENDITURES	\$ 25,634,170.00	\$ 145,890.66	\$ 9,891,739.58	38.59%

CASH

	January 15, 2014
CENTRAL DEPOSIT ACCOUNT - SOUTHERN	\$ 4,376,700.00
CD'S - SOUTHERN	\$ 6,500,000.00
NC CAPITAL MANAGEMENT TRUST	\$ 1,753,469.00
	<u>\$ 12,630,169.00</u>

COUNTY OF BERTIE
FINANCIAL SUMMARY
FISCAL YEAR 13/14

UTILITY FUNDS					
DISTRICT I					
TOTAL PERMITS & FEES		\$ (39,000.00)	\$ -	\$ (15,164.52)	38.90%
TOTAL SALES & SERVICES		\$ (340,000.00)	\$ -	\$ (181,596.20)	53.40%
TOTAL MISCELLANEOUS		\$ (700.00)	\$ -	\$ (2,680.00)	382.90%
TOTAL OTHER		\$ (2,000.00)	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ (381,700.00)	\$ -	\$ (199,440.72)	52.25%
WATER DISTRICT I	TOTAL EXPENDITURES	\$ 382,410.00	\$ 674.27	\$ 55,617.79	14.70%
DISTRICT II					
TOTAL PERMITS & FEES		\$ (34,000.00)	\$ -	\$ (25,532.96)	75.10%
TOTAL SALES & SERVICES		\$ (662,000.00)	\$ -	\$ (353,926.55)	53.50%
TOTAL MISCELLANEOUS		\$ (9,900.00)	\$ -	\$ (4,279.62)	43.20%
TOTAL OTHER		\$ (200.00)	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ (706,100.00)	\$ -	\$ (383,739.13)	54.35%
WATER DISTRICT II	TOTAL EXPENDITURES	\$ 707,388.00	\$ 2,191.50	\$ 169,917.68	24.30%
DISTRICT III					
TOTAL PERMITS & FEES		\$ (41,400.00)	\$ -	\$ (18,316.84)	44.20%
TOTAL SALES & SERVICES		\$ (470,000.00)	\$ -	\$ (248,748.08)	52.90%
TOTAL MISCELLANEOUS		\$ (700.00)	\$ -	\$ (472.36)	67.50%
TOTAL OTHER		\$ (2,000.00)	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ (514,100.00)	\$ -	\$ (267,537.28)	52.04%
WATER DISTRICT III	TOTAL EXPENDITURES	\$ 515,349.00	\$ 1,629.55	\$ 114,988.74	22.60%
DISTRICT IV					
TOTAL PERMITS & FEES		\$ (44,500.00)	\$ -	\$ (18,874.47)	42.40%
TOTAL SALES & SERVICES		\$ (449,128.00)	\$ -	\$ (226,082.55)	50.30%
TOTAL MISCELLANEOUS		\$ (600.00)	\$ -	\$ (80.00)	13.30%
TOTAL OTHER		\$ (700.00)	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ (494,928.00)	\$ -	\$ (245,037.02)	49.51%
WATER DISTRICT IV	TOTAL EXPENDITURES	\$ 495,898.00	\$ 1,123.83	\$ 71,840.30	14.70%
BERTIE PHONE					
TOTAL MISCELLANEOUS		\$ (70,000.00)	\$ -	\$ (35,739.00)	51.10%
FUND BALANCE APPROPRIATED		\$ (108,500.00)	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ (178,500.00)	\$ -	\$ (35,739.00)	20.02%
BERTIE PHONE SYSTEM	EXPENDITURES	\$ 178,500.00	\$ 25,968.23	\$ 121,771.53	82.80%

13-14 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-13	\$ 32,748.81	\$ 78,812.08	\$ 35,076.48	\$ 35.60	\$ 146,672.97
September-13	\$ 2,484.86	\$ 75,560.20	\$ 20,604.56	\$ (125.39)	\$ 98,524.23
October-13	\$ 26,027.39	\$ 76,304.28	\$ 31,455.38	\$ 221.53	\$ 134,008.58
November-13	\$ 38,603.68	\$ 64,720.50	\$ 34,421.73	\$ (38.80)	\$ 137,707.11
December-13	\$ -	\$ -	\$ -	\$ -	\$ -
January-14	\$ -	\$ -	\$ -	\$ -	\$ -
February-14	\$ -	\$ -	\$ -	\$ -	\$ -
March-14	\$ -	\$ -	\$ -	\$ -	\$ -
April-14	\$ -	\$ -	\$ -	\$ -	\$ -
May-14	\$ -	\$ -	\$ -	\$ -	\$ -
June-14	\$ -	\$ -	\$ -	\$ -	\$ -
July-14	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 99,864.74	\$ 295,397.06	\$ 121,558.15	\$ 92.94	\$ 516,912.89

LANDFILL HOST FEES

	93-94	94-95	95-96	96-97	97-98	98-99	99-00
JUL	\$ 47,207.78	\$ 67,190.21	\$ 69,684.09	\$ 63,833.27	\$ 82,368.76	\$ 90,692.25	
AUG	\$ 51,404.68	\$ 70,728.80	\$ 68,931.43	\$ 59,417.61	\$ 75,955.11	\$ 85,716.39	
SEP	\$ 43,735.06	\$ 63,689.26	\$ 64,374.87	\$ 57,201.82	\$ 77,892.49	\$ 90,327.78	
OCT	\$ 17,289.98	\$ 38,525.66	\$ 62,997.08	\$ 63,505.01	\$ 58,192.17	\$ 70,007.23	\$ 108,931.68
NOV	\$ 27,653.28	\$ 37,123.28	\$ 61,848.00	\$ 53,428.85	\$ 49,038.71	\$ 63,644.31	\$ 101,267.47
DEC	\$ 28,456.14	\$ 35,411.00	\$ 54,892.72	\$ 53,919.48	\$ 54,592.13	\$ 69,878.34	\$ 95,122.18
JAN	\$ 25,030.28	\$ 35,454.64	\$ 53,045.45	\$ 53,897.98	\$ 60,627.06	\$ 71,786.60	\$ 81,917.83
FEB	\$ 23,509.10	\$ 30,917.48	\$ 45,976.71	\$ 47,547.15	\$ 57,649.19	\$ 65,441.33	\$ 115,845.94
MAR	\$ 29,231.16	\$ 41,120.88	\$ 51,808.16	\$ 53,180.64	\$ 67,832.42	\$ 76,320.63	\$ 97,759.96
APR	\$ 38,430.26	\$ 43,194.28	\$ 59,250.52	\$ 58,402.46	\$ 70,190.77	\$ 81,628.48	\$ 85,364.12
MAY	\$ 41,544.58	\$ 59,725.14	\$ 61,111.37	\$ 61,013.62	\$ 69,071.80	\$ 77,059.61	\$ 100,167.68
JUN	\$ 43,728.42	\$ 67,719.28	\$ 58,931.12	\$ 57,781.01	\$ 74,704.15	\$ 85,184.08	\$ 105,955.16
	\$ 272,873.16	\$ 531,539.02	\$ 711,469.39	\$ 705,666.69	\$ 742,249.10	\$ 897,176.87	\$ 1,168,958.30
	00-01	01-02	02-03	03-04	04-05	05-06	2008-2007
JUL	\$ 104,139.51	\$ 107,289.42	\$ 85,337.47	\$ 132,324.01	\$ 149,348.33	\$ 121,484.15	\$ 161,654.64
AUG	\$ 116,573.76	\$ 114,720.49	\$ 80,076.67	\$ 126,515.01	\$ 167,094.77	\$ 138,013.47	\$ 167,391.37
SEP	\$ 97,558.80	\$ 98,978.88	\$ 70,066.58	\$ 124,148.30	\$ 122,718.94	\$ 126,605.83	\$ 162,300.27
OCT	\$ 99,154.33	\$ 102,662.31	\$ 68,167.57	\$ 132,677.33	\$ 106,653.42	\$ 130,589.21	\$ 161,800.38
NOV	\$ 81,227.45	\$ 93,834.76	\$ 55,741.03	\$ 111,458.76	\$ 103,233.80	\$ 121,897.56	\$ 131,051.15
DEC	\$ 72,730.80	\$ 78,303.24	\$ 62,035.44	\$ 127,761.89	\$ 97,978.93	\$ 114,748.48	\$ 125,519.10
JAN	\$ 82,346.30	\$ 85,464.28	\$ 75,014.56	\$ 160,411.67	\$ 102,853.39	\$ 121,912.41	\$ 144,342.52
FEB	\$ 71,926.73	\$ 77,840.11	\$ 64,744.76	\$ 118,904.17	\$ 92,054.19	\$ 109,675.30	\$ 121,306.86
MAR	\$ 85,587.69	\$ 85,117.65	\$ 89,333.88	\$ 135,678.68	\$ 106,451.27	\$ 107,639.11	\$ 131,397.04
APR	\$ 89,923.68	\$ 96,936.97	\$ 104,228.22	\$ 127,864.57	\$ 107,306.67	\$ 104,792.24	\$ 129,444.19
MAY	\$ 99,023.24	\$ 95,698.02	\$ 108,614.98	\$ 129,421.70	\$ 116,122.46	\$ 138,775.76	\$ 142,202.59
JUN	\$ 99,220.58	\$ 87,457.00	\$ 109,680.72	\$ 146,242.84	\$ 122,413.88	\$ 135,490.56	\$ 137,763.14
	\$ 1,100,410.85	\$ 1,124,301.10	\$ 974,039.97	\$ 1,573,509.13	\$ 1,384,330.05	\$ 1,469,602.08	\$ 1,688,173.15
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
JUL	\$ 166,099.90	\$ 127,062.29	\$ 191,377.35	\$ 172,490.68	\$ 159,517.55	\$ 177,662.94	\$ 176,183.92
AUG	\$ 162,827.87	\$ 138,614.69	\$ 294,070.05	\$ 170,879.71	\$ 175,244.61	\$ 185,207.75	\$ 169,082.79
SEP	\$ 120,662.58	\$ 149,721.72	\$ 160,631.04	\$ 154,154.83	\$ 194,699.65	\$ 149,796.39	\$ 142,568.37
OCT	\$ 143,325.95	\$ 124,022.61	\$ 143,259.28	\$ 163,627.88	\$ 197,762.38	\$ 168,550.44	\$ 148,896.82
NOV	\$ 134,257.11	\$ 96,328.33	\$ 141,445.69	\$ 141,817.44	\$ 189,467.75	\$ 144,269.12	\$ 125,797.47
DEC	\$ 114,804.32	\$ 112,424.38	\$ 155,553.11	\$ 137,512.85	\$ 164,011.97	\$ 134,737.47	\$ 121,969.97
JAN	\$ 118,914.56	\$ 104,539.67	\$ 129,753.82	\$ 146,783.01	\$ 169,365.80	\$ 136,729.44	
FEB	\$ 111,691.41	\$ 92,795.69	\$ 121,656.10	\$ 122,248.79	\$ 141,805.43	\$ 126,388.30	
MAR	\$ 124,016.21	\$ 110,243.42	\$ 155,279.57	\$ 161,772.34	\$ 168,313.03	\$ 138,735.38	
APR	\$ 131,976.78	\$ 137,662.13	\$ 165,810.12	\$ 147,664.21	\$ 148,828.88	\$ 154,158.63	
MAY	\$ 129,841.37	\$ 152,435.93	\$ 146,332.09	\$ 160,486.49	\$ 169,202.74	\$ 170,536.84	
JUN	\$ 123,770.23	\$ 169,326.10	\$ 160,299.82	\$ 158,416.81	\$ 161,960.52	\$ 159,267.60	
	\$ 1,671,988.29	\$ 1,513,074.94	\$ 1,955,068.02	\$ 1,827,835.02	\$ 2,028,880.79	\$ 1,831,038.30	

10-11 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-10	\$ 25,209.34	\$ 70,553.48	\$ 29,238.57	\$ (143.78)	\$ 124,857.61
September-10	\$ 21,880.60	\$ 67,265.92	\$ 27,063.61	\$ 277.58	\$ 116,487.71
October-10	\$ 30,032.29	\$ 63,297.12	\$ 29,624.15	\$ 2,486.79	\$ 125,440.35
November-10	\$ 27,275.17	\$ 64,384.50	\$ 28,700.31	\$ 186.81	\$ 120,546.79
December-10	\$ 27,321.83	\$ 61,717.95	\$ 27,811.13	\$ (100.20)	\$ 116,750.71
January-11	\$ 32,598.88	\$ 78,731.87	\$ 34,423.39	\$ 569.55	\$ 146,323.69
February-11	\$ 29,679.22	\$ 61,044.56	\$ 29,276.75	\$ 144.29	\$ 120,144.82
March-11	\$ 25,989.18	\$ 63,499.53	\$ 27,863.21	\$ (16.97)	\$ 117,334.95
April-11	\$ 27,036.43	\$ 69,589.73	\$ 29,460.73	\$ 9.17	\$ 126,096.06
May-11	\$ 24,900.77	\$ 72,983.10	\$ 29,474.56	\$ 121.63	\$ 127,480.06
June-11	\$ 25,026.71	\$ 62,934.54	\$ 27,341.53	\$ (94.37)	\$ 115,208.41
July-11	\$ 20,889.69	\$ 81,522.32	\$ 29,391.02	\$ 48.70	\$ 131,851.73
	\$ 317,840.11	\$ 817,524.62	\$ 349,668.96	\$ 3,489.20	\$ 1,488,522.89

11-12 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-11	\$ 21,431.72	\$ 74,292.70	\$ 28,561.77	\$ 81.45	\$ 124,367.64
September-11	\$ 20,867.52	\$ 74,256.50	\$ 28,672.87	\$ 128.98	\$ 123,925.87
October-11	\$ 24,050.67	\$ 72,528.85	\$ 29,563.37	\$ 132.79	\$ 126,275.68
November-11	\$ 27,852.54	\$ 65,178.13	\$ 30,075.46	\$ (646.66)	\$ 122,459.47
December-11	\$ 15,818.64	\$ 73,194.94	\$ 25,584.98	\$ 3.39	\$ 114,601.95
January-12	\$ 21,416.63	\$ 90,253.08	\$ 32,492.12	\$ 35.57	\$ 144,197.40
February-12	\$ 27,156.49	\$ 64,966.04	\$ 29,323.86	\$ 197.09	\$ 121,643.48
March-12	\$ 28,603.63	\$ 74,697.75	\$ 31,927.54	\$ 139.71	\$ 135,368.63
April-12	\$ 31,330.56	\$ 79,315.05	\$ 34,542.65	\$ (5.97)	\$ 145,182.29
May-12	\$ 30,477.55	\$ 67,818.75	\$ 31,422.45	\$ 45.05	\$ 129,763.80
June-12	\$ 28,599.10	\$ 79,832.46	\$ 33,304.95	\$ 30.47	\$ 141,766.98
July-12	\$ 16,552.99	\$ 86,762.79	\$ 29,650.74	\$ (100.44)	\$ 132,866.08
	\$ 294,158.04	\$ 903,097.04	\$ 365,122.76	\$ 41.43	\$ 1,562,419.27

12-13 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-12	\$ 21,966.95	\$ 78,354.99	\$ 30,202.33	\$ (108.98)	\$ 130,415.29
September-12	\$ 18,868.33	\$ 74,829.50	\$ 27,629.87	\$ 87.27	\$ 121,414.97
October-12	\$ 25,732.92	\$ 70,351.47	\$ 30,187.13	\$ 1,718.79	\$ 127,990.31
November-12	\$ 27,447.46	\$ 67,874.00	\$ 29,999.25	\$ (76.40)	\$ 125,244.31
December-12	\$ 35,019.62	\$ 75,441.57	\$ 35,225.74	\$ (14.28)	\$ 145,672.65
January-13	\$ 21,501.14	\$ 79,359.34	\$ 30,448.78	\$ (1.60)	\$ 131,307.66
February-13	\$ 38,026.74	\$ 64,209.10	\$ 34,182.18	\$ 10.46	\$ 136,428.48
March-13	\$ 26,941.64	\$ 75,339.66	\$ 31,454.36	\$ 248.77	\$ 133,984.43
April-13	\$ 39,951.55	\$ 78,369.86	\$ 38,585.23	\$ (26.41)	\$ 156,880.23
May-13	\$ 39,255.73	\$ 74,888.34	\$ 36,973.92	\$ 59.11	\$ 151,177.10
June-13	\$ 37,612.21	\$ 79,661.56	\$ 37,227.89	\$ (48.75)	\$ 154,452.91
July-13	\$ 35,277.49	\$ 85,977.12	\$ 38,341.42	\$ 202.82	\$ 159,798.86
	\$ 367,601.78	\$ 904,656.51	\$ 400,458.10	\$ 2,050.80	\$ 1,674,767.19

07-08 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-07	\$ 47,832.93	\$ 70,679.55	\$ 70,446.01	\$ 42,778.78	\$ 231,737.27
September-07	\$ 51,558.38	\$ 86,067.98	\$ 85,864.60	\$ 48,712.23	\$ 272,203.19
October-07	\$ 49,797.53	\$ 62,412.88	\$ 62,130.12	\$ 38,080.04	\$ 212,420.57
November-07	\$ 57,401.35	\$ 82,650.16	\$ 82,402.19	\$ 50,188.73	\$ 272,642.43
December-07	\$ 28,274.64	\$ 81,145.78	\$ 81,045.85	\$ 39,457.27	\$ 229,923.54
January-08	\$ 67,343.55	\$ 84,078.32	\$ 83,789.10	\$ 52,517.67	\$ 287,728.64
February-08	\$ 41,301.64	\$ 83,698.14	\$ 83,531.53	\$ 45,469.56	\$ 254,000.87
March-08	\$ 58,715.64	\$ 62,905.64	\$ 62,559.75	\$ 41,615.91	\$ 225,796.94
April-08	\$ 66,999.60	\$ 89,935.39	\$ 89,670.00	\$ 53,922.63	\$ 300,527.62
May-08	\$ 49,102.57	\$ 79,044.26	\$ 78,832.26	\$ 44,797.60	\$ 251,776.69
June-08	\$ 52,158.86	\$ 80,590.18	\$ 80,364.72	\$ 47,808.05	\$ 260,921.81
July-08	\$ 62,367.77	\$ 88,603.62	\$ 88,343.09	\$ 52,033.21	\$ 291,347.69
TOTAL	\$ 632,854.46	\$ 951,811.90	\$ 948,979.22	\$ 557,381.68	\$ 3,091,027.26

08-09 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-08	\$ 62,541.73	\$ 75,557.45	\$ 75,243.51	\$ 46,546.09	\$ 259,888.78
September-08	\$ 47,002.71	\$ 73,886.13	\$ 73,654.73	\$ 43,098.19	\$ 237,641.76
October-08	\$ 54,362.34	\$ 74,496.09	\$ 74,226.60	\$ 22,373.93	\$ 225,458.96
November-08	\$ 41,707.05	\$ 65,285.90	\$ 64,995.81	\$ 11,943.15	\$ 183,931.91
December-08	\$ 39,390.36	\$ 64,227.74	\$ 63,951.29	\$ 10,099.95	\$ 177,669.34
January-09	\$ 29,163.83	\$ 92,533.77	\$ 92,386.15	\$ 3,268.21	\$ 217,351.96
February-09	\$ 45,872.20	\$ 68,533.17	\$ 68,228.82	\$ 12,866.52	\$ 195,500.71
March-09	\$ 44,312.97	\$ 63,847.89	\$ 63,528.97	\$ 12,080.71	\$ 183,770.54
April-09	\$ 45,981.49	\$ 59,660.51	\$ 59,312.41	\$ 31,643.18	\$ 196,597.59
May-09	\$ 30,137.45	\$ 69,349.79	\$ 69,150.28	\$ 8,038.80	\$ 176,676.32
June-09	\$ 32,966.65	\$ 67,052.09	\$ 66,834.61	\$ 8,612.84	\$ 175,466.19
July-09	\$ 36,372.83	\$ 73,260.24	\$ 73,028.83	\$ 9,113.72	\$ 191,775.62
	\$ 509,811.61	\$ 847,690.77	\$ 844,542.01	\$ 219,685.29	\$ 2,421,729.68

09-10 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-09	\$ 33,013.61	\$ 69,272.71	\$ 69,052.78	\$ 8,545.05	\$ 179,884.15
September-09	\$ 34,191.91	\$ 64,240.30	\$ 63,998.09	\$ 8,699.38	\$ 171,129.68
October-09	\$ 38,949.12	\$ 62,283.05	\$ 61,985.63	\$ 10,974.20	\$ 174,192.00
November-09	\$ 28,452.46	\$ 71,087.67	\$ 31,120.17	\$ (119.45)	\$ 130,540.85
December-09	\$ 21,863.96	\$ 63,649.28	\$ 25,897.37	\$ (768.07)	\$ 110,642.54
January-10	\$ 20,437.40	\$ 75,580.23	\$ 28,285.18	\$ (1,584.60)	\$ 122,718.21
February-10	\$ 31,721.94	\$ 60,885.61	\$ 30,219.42	\$ (436.10)	\$ 122,390.87
March-10	\$ 29,939.22	\$ 63,300.70	\$ 29,813.09	\$ 13.92	\$ 123,066.93
April-10	\$ (37,819.88)	\$ 65,433.32	\$ (1,861.40)	\$ (23,017.88)	\$ 2,734.16
May-10	\$ 21,172.83	\$ 67,401.84	\$ 27,056.12	\$ (8,084.77)	\$ 107,546.02
June-10	\$ 30,137.85	\$ 69,695.68	\$ 31,118.08	\$ 20.33	\$ 130,971.94
July-10	\$ 25,113.01	\$ 71,530.34	\$ 29,236.42	\$ 199.75	\$ 126,079.52
	\$ 277,173.43	\$ 804,360.73	\$ 425,920.95	\$ (5,558.24)	\$ 1,501,896.87

04-05 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-04	\$ 68,696.54	\$ 68,082.80	\$ 67,874.77	\$ 45,458.89	\$ 250,113.00
September-04	\$ 59,190.80	\$ 60,611.80	\$ 60,426.54	\$ 38,965.85	\$ 219,194.99
October-04	\$ 68,044.85	\$ 58,779.41	\$ 58,518.30	\$ 41,605.52	\$ 226,948.08
November-04	\$ 59,392.81	\$ 55,288.68	\$ 55,044.78	\$ 38,058.59	\$ 207,784.86
December-04	\$ 78,311.16	\$ 63,795.58	\$ 63,529.74	\$ 43,796.10	\$ 249,432.58
January-05	\$ 60,630.62	\$ 72,648.82	\$ 72,487.78	\$ 46,188.23	\$ 251,955.45
February-05	\$ 43,133.00	\$ 62,275.71	\$ 62,143.70	\$ 37,794.97	\$ 205,347.38
March-05	\$ 56,341.30	\$ 53,268.04	\$ 53,057.78	\$ 34,897.98	\$ 197,565.10
April-05	\$ 68,742.39	\$ 67,454.80	\$ 67,225.94	\$ 45,691.75	\$ 249,114.88
May-05	\$ 55,736.83	\$ 59,730.90	\$ 59,512.49	\$ 40,798.70	\$ 215,778.92
June-05	\$ 71,318.33	\$ 69,288.30	\$ 69,288.30	\$ 46,626.93	\$ 256,521.86
July-05	\$ 73,586.64	\$ 72,655.98	\$ 72,451.09	\$ 49,179.66	\$ 267,873.37
	\$ 763,125.27	\$ 763,880.82	\$ 761,561.21	\$ 509,063.17	\$ 2,797,630.47

05-06 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-05	\$ 42,350.87	\$ 66,749.19	\$ 66,683.66	\$ 37,438.23	\$ 213,221.95
September-05	\$ 77,362.60	\$ 60,713.51	\$ 60,503.01	\$ 41,495.10	\$ 240,074.22
October-05	\$ 48,529.48	\$ 64,261.50	\$ 64,039.77	\$ 38,865.14	\$ 215,695.89
November-05	\$ 52,791.58	\$ 74,491.97	\$ 74,291.26	\$ 47,893.08	\$ 249,467.89
December-05	\$ 42,354.80	\$ 60,966.01	\$ 60,761.28	\$ 44,558.00	\$ 208,640.09
January-06	\$ 50,981.28	\$ 103,657.23	\$ 103,519.99	\$ 58,148.46	\$ 316,306.96
February-06	\$ 59,310.05	\$ 71,398.88	\$ 71,149.17	\$ 44,755.60	\$ 246,613.70
March-06	\$ 51,461.44	\$ 64,962.63	\$ 64,725.15	\$ 40,346.76	\$ 221,495.98
April-06	\$ 51,144.75	\$ 75,383.84	\$ 75,186.74	\$ 45,225.72	\$ 246,941.05
May-06	\$ 54,696.78	\$ 79,930.08	\$ 79,732.43	\$ 47,835.96	\$ 262,195.25
June-06	\$ 56,214.19	\$ 67,163.10	\$ 66,918.19	\$ 43,818.45	\$ 234,113.93
July-06	\$ 66,162.68	\$ 89,502.32	\$ 89,237.53	\$ 55,264.45	\$ 300,166.98
	\$ 653,360.50	\$ 879,180.26	\$ 876,748.18	\$ 545,644.95	\$ 2,954,933.89

06-07 SALES TAX DISTRIBUTION

ARTICLE	39	40	42	44	TOTAL
August-06	\$ 58,459.70	\$ 91,927.57	\$ 91,712.85	\$ 53,515.60	\$ 295,615.72
September-06	\$ 61,152.87	\$ 73,785.14	\$ 73,488.01	\$ 45,086.13	\$ 253,512.15
October-06	\$ 38,748.45	\$ 63,022.66	\$ 62,810.33	\$ 37,027.37	\$ 201,608.81
November-06	\$ 53,544.55	\$ 82,145.34	\$ 81,917.90	\$ 48,919.46	\$ 266,527.25
December-06	\$ 50,512.60	\$ 75,670.79	\$ 75,434.40	\$ 44,296.08	\$ 245,913.87
January-07	\$ 50,075.94	\$ 82,765.22	\$ 82,552.60	\$ 49,563.40	\$ 264,957.16
February-07	\$ 55,695.62	\$ 85,147.86	\$ 84,915.95	\$ 49,165.33	\$ 274,924.76
March-07	\$ 60,264.90	\$ 78,236.78	\$ 77,957.94	\$ 46,730.48	\$ 263,190.10
April-07	\$ 66,397.65	\$ 78,507.33	\$ 78,200.49	\$ 51,075.43	\$ 274,180.90
May-07	\$ 53,057.59	\$ 77,500.51	\$ 77,261.15	\$ 45,557.41	\$ 253,376.66
June-07	\$ 52,851.05	\$ 84,015.19	\$ 83,797.11	\$ 48,163.73	\$ 268,827.08
July-07	\$ 84,440.74	\$ 86,706.43	\$ 86,341.83	\$ 53,448.49	\$ 310,937.49
	\$ 685,201.66	\$ 959,430.82	\$ 956,390.56	\$ 572,548.91	\$ 3,173,571.95

Rankings of N.C. Counties by Combined Local Tax & Fee Burden Per Person

COUNTY	2011 COMBINED LOCAL BURDEN	2011 RANK	2010 COMBINED LOCAL BURDEN	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN	2009 RANK
N.C. Median	\$1,242.17	—	\$1,287.56	—	-3.06%	\$1,373.48	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	\$4,294.60	1	\$4,068.56	1	5.56%	\$4,242.78	1
Currituck	\$2,498.54	2	\$2,484.82	3	0.55%	\$2,481.66	3
Mecklenburg	\$2,421.12	3	\$2,549.25	2	-5.03%	\$2,601.78	2
Brunswick	\$2,399.81	4	\$2,241.69	5	7.05%	\$2,397.60	4
Durham	\$2,265.74	5	\$2,238.60	6	1.21%	\$2,240.54	6
Orange	\$2,240.31	6	\$2,299.79	4	-2.59%	\$2,300.38	5
Hyde	\$2,113.68	7	\$2,124.96	7	-0.53%	\$2,192.83	7
Guilford	\$1,972.01	8	\$2,011.89	8	-1.98%	\$2,077.83	8
Wake	\$1,958.88	9	\$1,983.42	9	-1.24%	\$2,041.35	9
New Hanover	\$1,850.34	10	\$1,902.65	12	-2.75%	\$1,929.89	12
Carteret	\$1,830.72	11	\$1,911.30	11	-4.22%	\$1,968.79	10
Tyrrell	\$1,807.18	12	\$1,452.39	34	24.43%	\$1,496.46	34
Cabarrus	\$1,802.71	13	\$1,917.32	10	-5.98%	\$1,953.97	11
Wilson	\$1,784.82	14	\$1,846.23	15	-3.33%	\$1,850.40	13
Forsyth	\$1,732.81	15	\$1,860.35	14	-6.86%	\$1,776.82	15
Pitt	\$1,668.43	16	\$1,824.84	16	-8.57%	\$1,640.72	20
Macon	\$1,643.84	17	\$1,613.97	19	1.85%	\$1,659.45	19
Moore	\$1,641.85	18	\$1,652.39	18	-0.64%	\$1,709.42	17
Buncombe	\$1,636.29	19	\$1,726.99	17	-5.25%	\$1,784.92	14
Watauga	\$1,615.55	20	\$1,893.97	13	-14.70%	\$1,664.88	18
Chatham	\$1,590.38	21	\$1,563.84	23	1.70%	\$1,627.18	21
Lee	\$1,571.66	22	\$1,542.35	25	1.90%	\$1,613.39	23
Chowan	\$1,564.53	23	\$1,599.31	20	-2.18%	\$1,597.17	25
Iredell	\$1,547.54	24	\$1,482.42	29	4.39%	\$1,581.14	29
AVERAGE BURDEN — SECOND AND THIRD QUANTILES							
Avery	\$1,537.42	25	\$1,408.95	38	9.12%	\$1,591.56	27
Gaston	\$1,517.56	26	\$1,515.80	28	0.12%	\$1,592.46	26
Union	\$1,500.39	27	\$1,552.20	24	-3.34%	\$1,618.02	22
Catawba	\$1,494.75	28	\$1,527.49	27	-2.14%	\$1,583.22	28
Pasquotank	\$1,479.07	29	\$1,429.08	36	3.50%	\$1,555.29	30
Craven	\$1,457.29	30	\$1,463.34	33	-0.41%	\$1,523.91	31
Transylvania	\$1,453.42	31	\$1,564.49	22	-7.10%	\$1,599.50	24
Cumberland	\$1,438.10	32	\$1,536.98	26	-6.43%	\$1,460.50	38
Haywood	\$1,416.27	33	\$1,477.32	31	-4.13%	\$1,520.42	32
Edgecombe	\$1,399.90	34	\$1,565.65	21	-10.59%	\$1,520.32	33
Alamance	\$1,391.11	35	\$1,434.80	35	-3.04%	\$1,488.84	35
Beaufort	\$1,390.34	36	\$1,339.22	44	3.82%	\$1,466.34	37
Nash	\$1,382.14	37	\$1,479.43	30	-6.58%	\$1,377.75	49
Pender	\$1,374.76	38	\$1,144.00	70	20.17%	\$1,413.02	45
Rowan	\$1,336.13	39	\$1,307.91	48	2.16%	\$1,369.21	50
Northampton	\$1,316.96	40	\$1,392.59	42	-5.43%	\$1,433.76	43
Lenoir	\$1,311.42	41	\$1,407.51	40	-6.83%	\$1,393.53	46
Lincoln	\$1,307.71	42	\$1,383.92	43	-5.51%	\$1,445.80	41
Johnston	\$1,296.76	43	\$1,328.70	46	-2.40%	\$1,417.12	44
Martin	\$1,286.83	44	\$1,330.65	45	-3.29%	\$1,382.11	47
Rockingham	\$1,284.78	45	\$1,287.56	49	-0.22%	\$1,367.54	52
Vance	\$1,283.76	46	\$1,405.26	41	-8.65%	\$1,460.25	39
Warren	\$1,277.63	47	\$1,417.10	37	-9.84%	\$1,358.02	55
Richmond	\$1,248.35	48	\$1,246.35	56	0.16%	\$1,319.47	59

COUNTY	2011 COMBINED LOCAL BURDEN	2011 RANK	2010 COMBINED LOCAL BURDEN	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN	2009 RANK
Henderson	\$1,236.00	49	\$1,269.72	52	-2.66%	\$1,361.61	54
Stanly	\$1,224.66	50	\$1,314.90	47	-6.86%	\$1,380.07	48
Montgomery	\$1,222.27	51	\$1,237.68	58	-1.25%	\$1,295.44	63
Halifax	\$1,211.29	52	\$1,248.67	55	-2.99%	\$1,320.08	58
Wayne	\$1,210.21	53	\$1,147.76	69	5.44%	\$1,205.42	72
Davie	\$1,209.57	54	\$1,200.72	65	0.74%	\$1,277.20	64
Pamlico	\$1,199.74	55	\$1,244.55	57	-3.60%	\$1,367.19	53
Scotland	\$1,193.52	56	\$1,202.90	64	-0.78%	\$1,311.09	60
Anson	\$1,191.45	57	\$1,286.98	50	-7.42%	\$1,345.93	56
Washington	\$1,189.43	58	\$1,235.60	59	-3.74%	\$1,271.54	67
Camden	\$1,184.10	59	\$1,249.16	54	-5.21%	\$1,330.32	57
Graham	\$1,178.51	60	\$1,269.20	53	-7.15%	—	—
Jackson	\$1,178.35	61	\$1,285.64	51	-8.35%	\$1,367.71	51
Surry	\$1,170.66	62	\$1,207.91	63	-3.08%	\$1,275.05	66
Hertford	\$1,162.29	63	\$1,197.54	67	-2.94%	\$1,276.53	65
Polk	\$1,149.12	64	\$1,475.69	32	-22.13%	\$1,738.47	16
Franklin	\$1,132.16	65	\$1,162.32	68	-2.59%	\$1,242.66	69
Alleghany	\$1,128.08	66	\$1,224.37	60	-7.86%	\$1,270.27	68
Cleveland	\$1,119.45	67	\$1,035.21	82	8.14%	\$1,089.72	81
Yancey	\$1,095.22	68	\$887.94	93	23.34%	\$977.33	91
Mitchell	\$1,087.43	69	\$1,136.73	71	-4.34%	\$1,041.25	85
Perquimans	\$1,082.68	70	\$1,223.06	61	-11.48%	\$1,308.35	61
Bladen	\$1,082.62	71	\$1,408.52	39	-23.14%	\$1,450.90	40
Onslow	\$1,070.14	72	\$1,085.48	75	-1.41%	\$1,196.15	73

LOWER BURDEN — LOWER QUARTILE

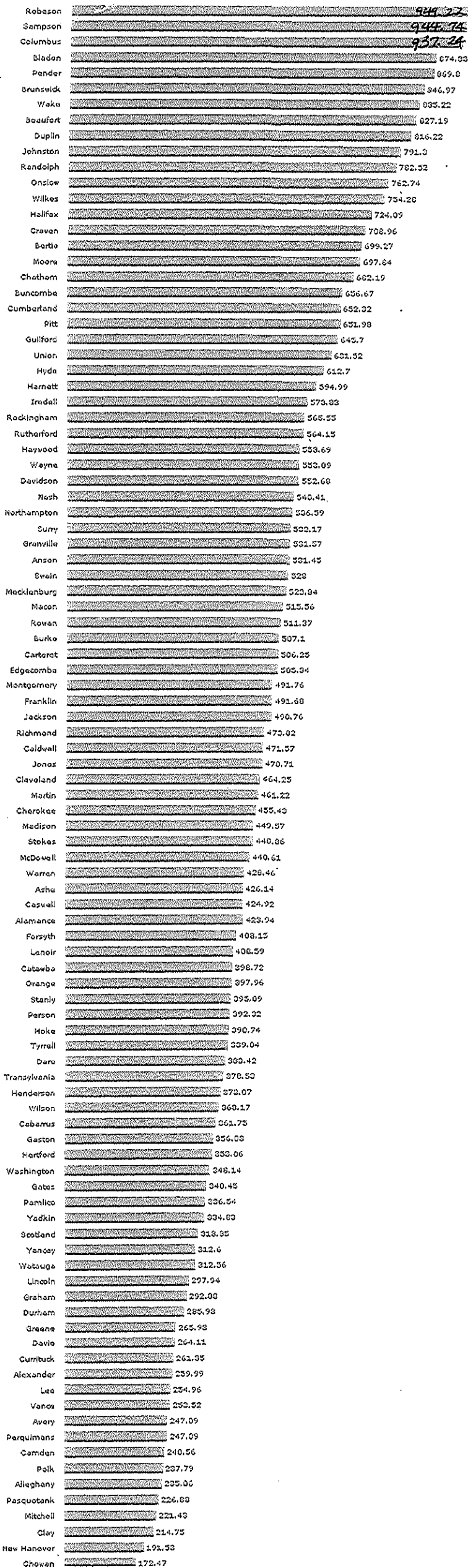
Wilkes	\$1,046.43	73	\$1,049.27	79	-0.27%	\$1,117.58	78
Clay	\$1,044.58	74	\$1,053.50	78	-0.85%	\$1,160.83	74
Caldwell	\$1,043.69	75	\$1,109.38	73	-5.92%	\$1,221.53	71
Robeson	\$1,030.83	76	\$1,067.49	77	-3.43%	\$1,114.86	79
Person	\$1,028.00	77	\$1,128.86	72	-8.93%	\$1,481.35	36
Randolph	\$1,022.69	78	\$1,008.47	86	1.41%	\$1,062.90	84
Davidson	\$1,020.37	79	\$1,031.07	83	-1.04%	\$1,086.69	83
Duplin	\$1,005.77	80	\$1,198.75	66	-16.10%	\$1,139.08	76
Burke	\$991.92	81	\$1,038.96	81	-4.53%	\$1,110.24	80
Yadkin	\$991.00	82	\$1,029.08	84	-3.70%	\$1,028.15	86
Ashe	\$985.75	83	\$1,047.28	80	-5.88%	\$1,133.17	77
Rutherford	\$984.95	84	\$1,072.23	76	-8.14%	\$1,222.08	70
Granville	\$977.83	85	\$1,028.60	85	-4.94%	\$1,088.39	82
→ Bertie	\$941.55	86	\$964.42	90	-2.37%	\$1,013.94	88
Madison	\$940.53	87	\$937.35	91	0.34%	\$991.24	90
Columbus	\$930.12	88	\$1,091.29	74	-14.77%	\$1,152.81	75
Jones	\$925.14	89	\$973.79	89	-5.00%	\$931.52	95
Swain	\$921.61	90	\$983.83	87	-6.32%	\$994.05	89
Stokes	\$898.81	91	\$927.91	92	-3.14%	\$965.08	93
McDowell	\$886.63	92	\$981.85	88	-9.70%	\$972.31	92
Alexander	\$863.79	93	\$887.76	94	-2.70%	\$894.88	96
Greene	\$816.88	94	\$830.55	96	-1.65%	\$952.59	94
Caswell	\$780.77	95	\$798.04	97	-2.16%	\$856.81	98
Gates	\$777.99	96	\$859.40	95	-9.47%	\$863.07	97
Cherokee	—	—	\$1,221.92	62	—	\$1,306.32	62
Harnett	—	—	—	—	—	\$1,435.11	42
Hoke	—	—	—	—	—	—	—
Sampson	—	—	—	—	—	\$1,025.78	87

Note: Data are according to fiscal years. FY 2010 and 2009 values have been adjusted for inflation.

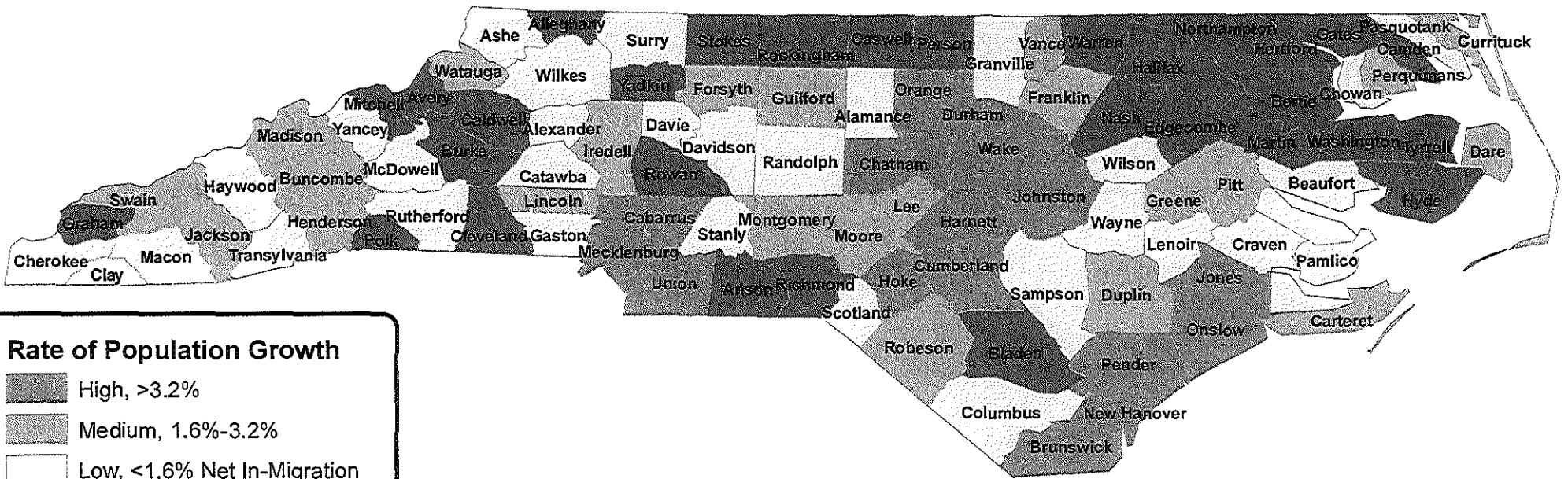
Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK
N.C. Median	2.26%	—	\$688.95	—	N.C. Median	2.26%	—	\$688.95	—
Dare	5.59%	1	\$2,158.39	1	Ashe	2.23%	51	\$633.10	62
Avery	3.70%	2	\$1,070.54	12	Rockingham	2.21%	52	\$683.62	53
Brunswick	3.59%	3	\$1,197.27	5	Granville	2.20%	53	\$630.22	65
Hyde	3.56%	4	\$1,054.03	13	Rutherford	2.19%	54	\$560.42	82
Tyrrell	3.50%	5	\$882.59	23	Camden	2.18%	55	\$815.91	31
Durham	3.46%	6	\$1,336.64	4	Martin	2.15%	56	\$659.65	56
Macon	3.20%	7	\$967.25	16	Caldwell	2.14%	57	\$584.26	75
Watauga	3.19%	8	\$944.60	19	Polk	2.14%	58	\$794.24	34
Warren	3.15%	9	\$785.66	36	Pamlico	2.13%	59	\$787.44	36
Cabarrus	3.11%	10	\$1,105.60	9	Mitchell	2.13%	60	\$582.48	76
New Hanover	3.09%	11	\$1,116.14	7	Yadkin	2.13%	61	\$640.69	61
Mecklenburg	3.03%	12	\$1,380.75	3	Hertford	2.12%	62	\$578.07	78
Transylvania	2.98%	13	\$914.29	21	Lenoir	2.12%	63	\$678.07	54
Guilford	2.91%	14	\$1,103.94	10	Henderson	2.11%	64	\$756.28	40
Orange	2.89%	15	\$1,406.18	2	Bladen	2.11%	65	\$614.20	69
Currituck	2.89%	16	\$1,153.64	6	Madison	2.09%	66	\$598.35	73
Jackson	2.89%	17	\$814.76	31	Stanly	2.09%	67	\$631.67	63
Yancey	2.87%	18	\$758.64	38	Chatham	2.07%	68	\$996.16	16
Carteret	2.76%	19	\$1,081.95	11	Cleveland	2.03%	69	\$629.40	66
Northampton	2.76%	20	\$808.18	32	Randolph	2.03%	70	\$595.41	74
Haywood	2.74%	21	\$861.73	26	Nash	2.02%	71	\$684.03	52
Buncombe	2.73%	22	\$941.98	20	Johnston	2.01%	72	\$686.48	51
Union	2.71%	23	\$963.34	17	Davie	1.98%	73	\$711.20	47
Lee	2.69%	24	\$882.03	24	Wilkes	1.97%	74	\$623.40	67
Iredell	2.66%	25	\$892.91	22	Vance	1.95%	75	\$576.45	79
Pitt	2.65%	26	\$871.60	25	Surry	1.94%	76	\$582.42	77
Forsyth	2.65%	27	\$1,008.33	14	Wayne	1.93%	77	\$603.28	71
Wake	2.60%	28	\$1,107.40	8	Washington	1.92%	78	\$574.22	80
Wilson	2.59%	29	\$859.52	27	Perquimans	1.89%	79	\$571.04	81
Gaston	2.55%	30	\$847.09	28	Columbus	1.87%	80	\$533.67	85
Chowan	2.51%	31	\$821.22	29	Gates	1.83%	81	\$493.56	88
Clay	2.49%	32	\$687.82	49	Davidson	1.83%	82	\$604.61	70
Moore	2.48%	33	\$954.10	18	Stokes	1.82%	83	\$548.31	83
Graham	2.48%	34	\$621.75	68	Robeson	1.81%	84	\$449.99	92
Rowan	2.46%	35	\$732.27	42	McDowell	1.78%	85	\$465.87	90
Anson	2.45%	36	\$598.55	72	Burke	1.77%	86	\$533.02	86
Pender	2.42%	37	\$748.38	40	Craven	1.77%	87	\$646.65	59
Edgecombe	2.42%	38	\$657.81	57	Duplin	1.73%	88	\$486.96	89
Catawba	2.37%	39	\$789.29	34	Cumberland	1.60%	89	\$715.38	46
Halifax	2.36%	40	\$698.86	47	Greene	1.56%	90	\$409.51	95
Person	2.35%	41	\$690.08	48	Jones	1.54%	91	\$537.22	84
Alamance	2.31%	42	\$725.78	43	Bertie	1.50%	92	\$439.02	94
Pasquotank	2.31%	43	\$662.84	55	Alexander	1.50%	93	\$456.35	91
Scotland	2.31%	44	\$654.43	58	Caswell	1.43%	94	\$447.20	93
Alleghany	2.30%	45	\$717.69	44	Swain	1.30%	95	\$365.88	96
Richmond	2.29%	46	\$630.48	64	Onslow	1.12%	96	\$517.39	87
Montgomery	2.28%	47	\$641.05	60	Cherokee	<i>Did not submit AFIR data</i>			
Beaufort	2.27%	48	\$744.29	41	Harnett	<i>Did not submit AFIR data</i>			
Franklin	2.25%	49	\$668.88	54	Hoke	<i>Did not submit AFIR data</i>			
Lincoln	2.25%	50	\$769.99	38	Sampson	<i>Did not submit AFIR data</i>			






Land area in square miles, 2010 (Square Miles)



Population Growth, A2010-J2012



Rate of Population Growth

-  High, >3.2%
-  Medium, 1.6%-3.2%
-  Low, <1.6% Net In-Migration
-  Low, <1.6% Net Out-Migration
-  Population Loss, <0%

0 50 100 200 Miles



08-BERTIE County

(Source: NC Medicaid Paid Claims Data unless indicated otherwise and includes recipients who are dually enrolled in Medicaid and Medicare.)

Calendar Year	Statistic (Source)	County	State
CY2008	Percent of Population less than 100% Poverty (US Census Data)	24.3%	16.2%
CY2009	Percent of Population 5-17 less than 100% Poverty (US Census Data)	32.3%	20.3%
August 2011	Unemployment Rate (NC Employment Security Commission)	12.8%	10.4%
CY2008-2009 ¹	Percent Uninsured (Estimate by Cecil G. Sheps Center)	20.4%	19.7%
CY2009	Percent Women with no Prenatal Care in 1st Trimester (State Center Health Statistics)	22.6%	22.6%
CY2008	Infant Mortality per 1000 Medicaid births (State Center Health Statistics)	4.7	9.2
CY2009	Percent of live births with low birth weight (State Center Health Statistics)	11.8%	10.5%
CY2008	Per Capita Income (Bureau of Economic Analysis)	\$28,889	\$35,249

Medicaid Births for CY2009 By Age (State Center for Health Statistics)					
Mother's Age:	15 and under	16-19	20-29	30+	Total Births
County	1%	18%	68%	13%	195
State	1%	17%	61%	21%	72,682

Medicaid Eligibles by Age or Group, County Compared to State Totals for June 2010										
	Health Choice	0-5	6-11	12-20	21+ (non-ABD)	21+ ABD	Family Planning	Total Medicaid Population	Total Population July 2009 ²	Medicaid Elig as % of Population
County	417	1,073	712	960	1,052	1,889	219	5,686	21,282	27%
State	143,022	408,023	253,855	274,805	300,954	339,484	57,966	1,577,121	9,543,537	17%

² NC Office of State Budget & Management

Medicaid Eligibles By Race & Ethnicity for June 2010									
	Health Choice	0-5	6-11	12-20	21+ (non-ABD)	21+ ABD	Family Planning	Total Medicaid Population	Medicaid Elig as % of Total County Population
Hispanic		36	12					63	0.3%
White ³	67	151	79	104	161	320	30	815	3.8%
Black/ African American ³	334	876	598	808	869	1,476	187	4,627	21.7%
American Indian/ Alaskan Native ³	0	0					0	8	0.0%
Asian/ Pacific Islander ³							0	7	0.0%
Other ³			11	16		20		56	0.3%
Unreported ³			10	22		59	0	103	0.5%
Multiple Race ³			0		0		0	7	0.0%

³ Non-Hispanic

Medicaid Eligibles Enrolled in Community Care of North Carolina ⁴ (CCNC) for June 2010									
	Health Choice	0-5	6-11	12-20	21+ (Non-ABD)	21+ ABD	Total CCNC Population	Total Medicaid Population	CCNC as % of Medicaid Population
County	331	979	658	805	364	1,315	4,121	5,686	73%
State	122,536	349,193	218,088	210,190	111,501	144,917	1,033,889	1,577,121	66%

⁴ Includes Carolina ACCESS I & II programs

Year	Statistic	County	State
June 2010	Percent of Eligibles who are dually enrolled in Medicaid and Medicare ⁵	24.1%	14.5%
CY2009 ¹	Ratio of Primary Care Providers per 10,000 population (Cecil G. Sheps Center)	4.5	9.2

¹ More Recent Data not available

⁵ Recipients have full dual eligibility

Average Cost per Recipient ⁶ SFY2010										
	County Inpatient	State Inpatient	County Physician	State Physician	County ER	State ER	County Pharmacy	State Pharmacy	County Dental	State Dental
Adult Average	\$1,311	\$1,323	\$434	\$647	\$319	\$353	\$1,051	\$1,351	\$468	\$696
Adult Count	387	124,210	1,808	583,571	1,218	281,304	2,066	510,050	940	243,337
Child Average	\$847	\$751	\$309	\$399	\$175	\$209	\$511	\$589	\$343	\$437
Child Count	234	94,107	2,588	935,907	1,046	300,949	1,937	658,926	762	387,565
	County PDN	State PDN	County PCS	State PCS	County ICF/MR	State ICF/MR	County Nurs. Home	State Nurs. Home	County Radiology	State Radiology
Adult Average		\$125,961	\$7,561	\$6,659	\$161,011	\$118,293	\$32,065	\$31,080	\$110	\$134
Adult Count	0	292	519	50,081	16	3,855	176	38,545	694	202,223
Child Average		\$101,456	\$5,988	\$6,434	\$78,804	\$95,492		\$2,489	\$48	\$39
Child Count	0	335	446	1,302		265	0		558	174,072
	County Therapy Services	State Therapy Services	County Mental Health	State Mental Health	County Total ⁷	State Total ⁷	Average Annual Enrollee Cost ⁸			
Adult Average		\$557	\$8,079	\$4,875	\$22,912,305	\$5,211,123,304	County	State		
Adult Count	0	216	408	112,647			\$7,034	\$7,256		
Child Average	\$3,836	\$1,977	\$7,895	\$5,996	\$7,101,461	\$2,343,899,417	\$2,928	\$2,811		
Child Count		2,576	446	120,455						

⁶ Child is defined as 0-17 years of age

⁷ Limited to items listed in this table

⁸ Does not include Cost Settlements, TPL, Medicare Buy-in, Administrative Costs. Enrollment based on member months.

Mental Health Utilization ⁹ Number of Recipients Receiving Services for SFY2010				
Type of Services	Recipients	Costs	Avg Cost per Recipient	Avg Cost per Recipient Statewide
COMMUNITY SUPPORT	232	\$763,713	\$3,292	\$3,896
OTHER ENHANCED SERVICES	300	\$3,285,167	\$10,951	\$7,401
OUTPATIENT THERAPY		\$1,255		\$652
OTHER DD SERVICES (note 16)	297	\$4,404,056	\$14,828	\$13,476
SUBSTANCE ABUSE	97	\$412,603	\$4,254	\$1,590
OTHER SERVICES	983	\$3,030,556	\$3,083	\$2,606

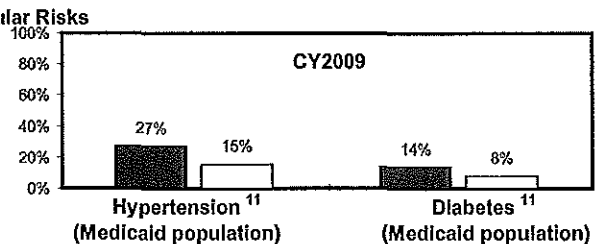
⁹ Piedmont Behavioral Program not included

¹⁶ Other services provided to Developmentally Disabled Recipients

Emergency Services for Non-Citizens SFY2010			
	Recipients	Costs	Avg Cost
County		\$6,923	
State	17,637	\$57,018,222	\$3,233



¹⁰ In those cases where the county numerator is too small to report, the BRFSS data will represent a multi-county regional number.



¹¹ Medicaid population based on June 2008 eligibility

Agency for Healthcare Research (AHRQ) Quality Indicators ¹² CY2008					
Prevention Quality Indicators	County ¹³ Numerator	Average of all Counties (the mean)	County Rate per 100,000	State Rate per 100,000	Compared to Std Dev ¹⁴
Diabetes short-term complication admission rate		212.4		223.7	
Diabetes long-term complication admission rate		272.5		297.5	
Chronic obstructive pulmonary disease admission rate		460.0		429.7	
Congestive heart failure admission rate	26	557.0	834.4	577.2	↑
Adult asthma admission rate		261.0		286.0	
Pediatric asthma admission rate		186.4		192.9	

These are considered to be avoidable hospitalizations and serve as an indicator of adequate access to primary care.

Quality indicators with low numerators should be considered with caution. Results will not be shown for numerators less than 10.

¹² Source: AHRQ website <http://www.ahrq.gov>

¹³ Numerator = Number of Admissions in this county

¹⁴ Standard deviation is based on Average County Rate.

CAP Programs for June 2010		Dental Utilization SFY2010, % = Proportion of eligibles receiving dental services			
	Recipients	Avg Cost/ Recipient County	Avg Cost/ Recipient State	< 21 years old	21+ years old
CAP C	0	\$6,227	\$2,442	38.9% (1,239)	48.6% (541,210)
CAP DA	187	\$2,666	\$2,442		
CAP MR-DD / Innovations ¹⁵	24	\$4,273	\$5,166	3.189%	29.0% (840)
CAP Choice	0	\$2,982			31.6% (214,786)
All Programs	211	\$2,849	\$3,887		

¹⁵ Innovations applicable to Piedmont Behavioral Program counties only

Note: Numbers of less than 10, in some situations, are not shown due to HIPAA considerations = [redacted]

County Profile Contact (919) 707-1500

Commerce Economic Development Contact (919) 733-4151

Demographics

Population & Growth

	Population	Annual Growth
2017 Proj Total Population	21,532	(0.1%)
2012 Proj Total Population	21,587	
2010 Census Total Population	21,282	0.8%
2000 Census Total Population	19,773	
July 2012 Certified Population Estimate (NC only)	20,767	

Urban/Rural Representation

		Urban/Rural Percent
2010 Census Total Population: Urban	3,566	16.8%
2010 Census Total Population: Rural	17,716	83.2%

Estimated Population by Age

		Pop by Age
2017 Proj Median Age	45	
2012 Proj Median Age	43	
2000 Census Median Age	39	
2012 Proj Total Pop 0-19	4,902	22.7%
2012 Proj Total Pop 20-29	2,651	12.3%
2012 Proj Total Pop 30-39	2,397	11.1%
2012 Proj Total Pop 40-49	2,874	13.3%
2012 Proj Total Pop 50-59	3,503	16.2%
2012 Proj Total Pop 60+	5,260	24.4%

Commuters, Workers Age 16 and over, 2011 Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	
Workers Not Working at Home	7,998
Travel Time to Work: < 10 minutes	19.5%
Travel Time to Work: 10-14 minutes	12.1%
Travel Time to Work: 15-19 minutes	16.2%
Travel Time to Work: 20-24 minutes	13.6%
Travel Time to Work: 25-29 minutes	6.9%
Travel Time to Work: 30-34 minutes	13.2%
Travel Time to Work: 35-44 minutes	4.2%
Travel Time to Work: 45-59 minutes	4.7%
Travel Time to Work: 60+ minutes	9.7%

Workers, By Transportation

Worker Transp, Base	7,998
Work at Home	2.7%
Drove Car/Truck/Van Alone	75.3%
Carpooled Car/Truck/Van	16.4%
Public Transportation	0.2%
Walked	3.1%
Other Transportation	2.3%

Place of Work

	Commuters	Residents
Worked in State/County of Residence	4,789	59.9%
Worked in State/Outside County of Residence	2,742	34.3%
Worked Outside State of Residence	467	5.8%

Education

		Pop Age 25+
2012-13 Kindergarten-12th Enrollment	2,619	
2013 Average SAT score (2400 scale)	1,178	
2013 Percent of Graduates taking SAT	71.2%	
2011-12 Higher Education Completions	.	
2011-12 Higher Education Total Enrollment	.	
Est Education Attainment - At Least High School Graduate	10,868	73.5%
Est Education Attainment - At Least Bachelor's Degree	1,598	10.8%

Housing

		Growth or % of Total
2017 Proj Total Housing	9,990	1.3%
2012 Proj Total Housing	9,859	
2010 Census Total Housing	8,359	
2010 Census Occupied Housing	6,896	82.5%
2010 Census Vacant Housing	1,463	17.5%
2011 Est Median Value of Owner Occupied Housing	\$79,200	
2011 Est Median Value of Renter Occupied Housing	\$581	
2011 Est Owner Occupied Housing	6,147	76.7%
2011 Est Renter Occupied Housing	1,871	23.3%
2011 Est Owner Occupied Housing Vacancy	1.8%	
2011 Est Renter Occupied Housing Vacancy	4.8%	
2010 Census Total Households	9,822	

Income

		Percent Growth or Total
2011 Est Median Family Income	\$41,043	36.1%
2000 Census Median Family Income	\$30,162	
2017 Proj Median Household Income	\$32,223	11.9%
2012 Proj Median Household Income	\$28,809	14.4%
2000 Census Median Household Income	\$25,175	
2011 Est Median Worker Earnings	\$21,268	
2017 Proj Per Capita Income	\$18,685	2.0%
2012 Proj Per Capita Income	\$16,969	20.4%
2000 Census Per Capita Income	\$14,096	
Est Total Pop with Income Below Poverty Level, Last 12 months	4,758	0.2%

Employment / Unemployment

	Currently	2012 Annual
Oct2013 Employment	7,215	7,470
Oct2013 Unemployment	827	1,028
Oct2013 Unemployment Rate	10.3%	12.1%
2013Q3 YTD Announced Job Creation	1	17
2013Q3 YTD Total Announced Investments (\$mil)	\$10.0	\$2.2

Employment / Wages by Industry	2013 2nd Qtr Employment	2012 Annual Employment	2013 2nd Qtr Avg Weekly Wage	2012 Avg Weekly Wage
Total All Industries	6,073	6,185	\$546	\$544
Total Government	1,353	1,351	\$634	\$641
Total Private Industry	4,720	4,835	\$521	\$517
Agriculture Forestry	0	0	.	.
Fishing & Hunting				
Mining	0	0	.	.
Utilities	0	0	.	.
Construction	79	72	\$515	\$504
Manufacturing	2,028	2,002	\$545	\$537
Wholesale Trade	0	171	.	\$828
Retail Trade	274	278	\$402	\$431
Transportation and Warehousing	119	34	\$638	\$826
Information	0	0	.	.
Finance and Insurance	75	75	\$648	\$632
Real Estate and Rental and Leasing	0	0	.	.
Professional and Technical Services	45	47	\$564	\$594
Mgt of Companies, Enterprises	0	0	\$0	\$0
Administrative and Waste Services	292	236	\$446	\$532
Educational Services	505	501	\$591	\$615
Health Care and Social Assistance	0	0	.	.
Arts, Entertainment and Recreation	27	0	\$364	.
Accommodation and Food Services	164	0	\$221	.
Other Services Ex. Public Admin	103	100	\$402	\$395
Public Administration	801	315	\$666	\$635
Unclassified	0	0	\$0	.

Commercial/Retail/Industrial

Local Businesses

Jan2014 Available Industrial Buildings	3
2013Q2 Establishments: Total Private Industry	300
2013Q2 Establishments: Manufacturing	17
2011 Est Self Employed	470

Local Retail Business

2012 Total Retail Sales (With Food/Drink) (\$mil)	\$65.5
2012 Total Retail Businesses (With Food/Drink)	96
2012 Avg Sales/Business Total (with Food/Drink)	\$682,704

Quality of Life

Taxes

FY2012-13 Property Tax Rate per \$100 Value	\$0.7800
FY2012-13 Annual Taxable Retail Sales (\$mil)	\$69.4
2014 Tier designation	1

Childcare

2013Q3 Licensed Child Care Facilities	22
2013Q3 Licensed Child Care Enrollment	435

Weather

Annual Rainfall	48
Annual Snowfall	7
Average Annual Temperature	57
Average Annual High Temperature	72
Average Annual Low Temperature	50

Healthcare Providers

2011 Number of Physicians	8
2011 Physicians per 10,000 population	3.8
2011 RNs per 10,000 population	48.8
2011 Dentists per 10,000 population	0.5
2011 Pharmacists per 10,000 population	4.3

Sources: ESRI for demographics, housing, income, crime, and retail data. <http://www.esri.com>

Applied Geographic Solutions for weather. www.applledgeographic.com.

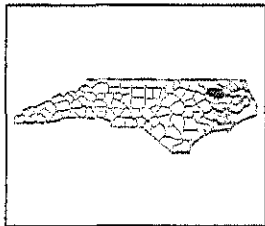
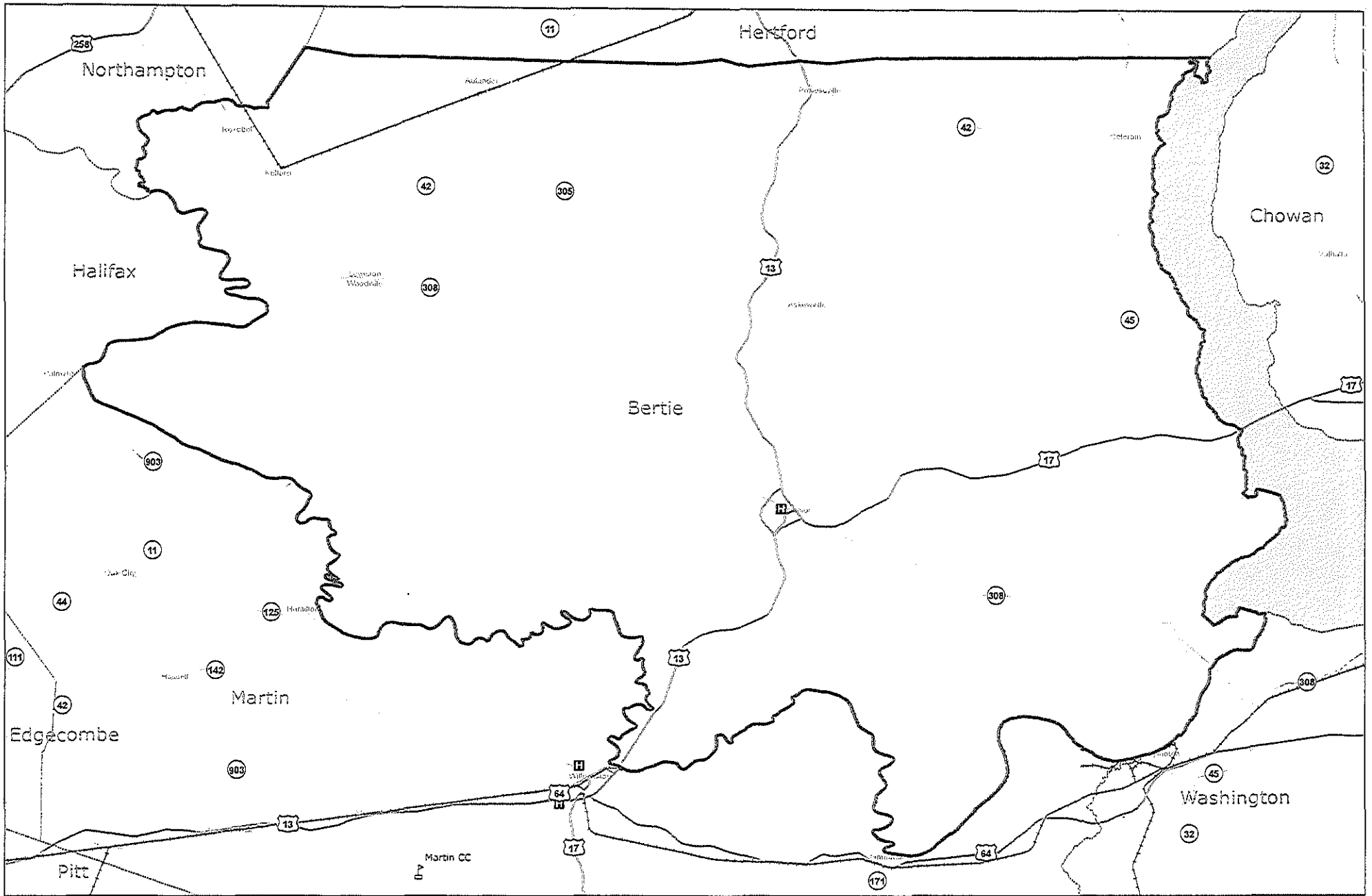
NC Dept. of Education for SAT data by county system. <http://www.ncpublicschools.org> US Dept. of Education, National Center for Education Statistics for higher education data. <http://nces.ed.gov/ipeds/> NC Commerce, Labor and Economic Analysis Division, for announced new jobs and investment, NC tiers, lost jobs and affected establishments data, occupational data, and industrial buildings. <http://www.nccommerce.com/en> NC Dept. of Health & Human Services for childcare data. <http://www.ncdhhs.gov/> UNC Sheps Center for healthcare provider statistics. <http://www.shepscenter.unc.edu/>

US Bureau of Labor Statistics for employment and unemployment, wages and establishments by industry. <http://www.bls.gov> US Census, 2010 Census, 2007-11 American Community Survey for demographics, commuters, place of work, educational attainment, housing, and income, <http://factfinder2.census.gov>

Notes: Data are the latest available at the date the profile was prepared. SAT scores use the new scoring system including a writing test for a perfect score of 2400 and represent county systems. ESRI 2012/2017 data are projections and noted as proj. Some data may be available only for North Carolina.

2010 Census data is noted as such. American Community Survey (ACS) data is noted as an estimate (est) and is from the 2007-11, 5 year survey and data is as of 2011 with dollars inflated to 2011.

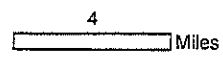
For further details or questions, please check the Data Sources Guide at https://edis.commerce.state.nc.us/docs/bibliography/Data_Sources_Guide.pdf, or click on it under the map on the homepage.



Legend

- | | | |
|----------------------------------|---------------|----------------------|
| USA Airports | Interstate | Water |
| International/Regional/Municipal | US Highway | Park |
| Military/Seaplane Base | State Highway | National Forests |
| Other Airports | Railroads | Municipal Boundaries |
| Hospital | Rivers | County Boundary |
| Public/Private Univ./ Comm Col. | | |

Bertie, North Carolina



THRIVE
in **NORTH CAROLINA**

JLF: Relationship Between School Spending and Test Results Weak

By CJ Staff

A comparison of per-student spending and testing results in North Carolina school districts shows "weak empirical relationships between spending and performance," the John Locke Foundation's education policy specialist has found.

"Unfortunately, Americans have been conditioned to equate the quality of education with the condition of various inputs — per-student spending, educational technology, teacher pay, class size, school buildings, and the like," said Terry Stoops, JLF director of research and education studies. But the notion that "schools will succeed so long as governments furnish high-tech gadgets, pay teachers a lot, have small class sizes, and construct magnificent school buildings" does not follow, Stoops said.

Stoops developed a variation of the methodology used in the 2011 report from the left-leaning Center for American Progress, "Return on Educational Investment: A District-by-District Evaluation of U.S. Educational Productivity." In it, CAP senior fellow Ulrich Boser made the case that decades of significant funding increases for public schools has failed to produce lasting innovation or progress. Consequently, Boser concluded, public school systems needed to cease thinking of inputs and outcomes separately and embrace the concept that unifies them, educational productivity.

Stoops employed a simpler analysis to that used in Boser's report: He examined North Carolina Department of Public Instruction spending and student performance data for each of North Carolina's 115 school districts, and evaluated districts according to their "performance composite," the overall passing rate for tests administered in each district last year.

While Chapel Hill-Carrboro City

RALEIGH

School districts with the highest performance composite, 2012-13

School District	Per-Student Expenditure	Graduation Rate	Performance Composite
Chapel Hill-Carrboro City Schools	\$10,735	92.6	68.5
Union County Public Schools	\$7,944	90.8	59.0
Mooreville Graded School District	\$8,065	93.4	57.6
Asheville City Schools	\$11,243	81.8	57.3
Polk County Schools	\$10,896	82.6	57.3
Wake County Schools	\$7,846	81.0	55.8
Watauga County Schools	\$9,424	87.6	55.7
Elkin City Schools	\$9,080	94.1	55.3
Carteret County Public Schools	\$8,843	84.7	54.9
Dare County Schools	\$10,864	81.4	54.7

Source: N.C. Department of Public Instruction

School districts with the lowest performance composite, 2012-13

School District	Per-Student Expenditure	Graduation Rate	Performance Composite
Washington County Schools	\$11,033	84.8	26.1
Greene County Schools	\$10,627	87.3	25.6
Public Schools of Robeson County	\$8,824	85.1	25.3
Northampton County Schools	\$11,665	80.8	24.9
Bertie County Schools	\$10,322	78.2	24.8
Anson County Schools	\$10,751	77.4	24.4
Hertford County Schools	\$10,450	82.6	24.0
Edgecombe County Public Schools	\$8,839	77.4	21.9
Weldon City Schools	\$12,756	72.4	17.9
Halifax County Schools	\$11,462	74.6	17.1

Source: N.C. Department of Public Instruction

Schools had the highest performance composite, the district also spent significantly more per student — \$10,735 — than the state average of \$8,514. Asheville City Schools and Polk County Schools were two other high-spending, high-performing districts.

Union County Schools, Mooreville Graded Schools, and Wake County Schools performed well despite spending less per student than the state average. Arguably, Stoops said, "these were the three most productive school districts in the state. To put it another way, Union, Mooreville, and Wake got the most bang for the buck."

Davidson County Schools, North Carolina's lowest-spending district (\$7,374 per student), ranked 28th in the performance composite. The state's highest spender, Hyde County, spent \$17,557 per student but had a passing rate of only 37.3 percent.

A number of districts, mostly in the northeastern part of the state, spent considerably more than average but had difficulty raising student achievement. Northampton, Bertie, Anson, Hertford, Weldon City, and Halifax counties spent between \$10,000 and \$13,000 per student but had overall passing rates that fell below 25 percent.

Stoops notes that composites are one of many measures of student performance. "Graduation rates, ACT scores, SAT scores, Workkeys results, and testing pass rates by grade and subgroup are other ways to measure student outcomes," he said. "Likewise, per-student expenditures are one of a number of inputs that may be employed. Regardless of the variables used, we need to begin thinking about education reform in terms of productivity and returns on investment, concepts that, by the way, do not preclude conceptualizing education as a social good."

CJ

Reports of Disaggregated State, School System (LEA) and School Performance Data for 2011 - 2013

From 2009-10 through 2011-12, results for EOC subjects contain retests.

Beginning in 2012-13, assessments are aligned to college- and career- readiness and there are no retests.

End of Course (Composite - All EOC subjects)
 Number and Percent of Students At or Above Achievement Level III in Composite - All EOC subjects
 Students Taking All Tests

LEA 080 - Bertie County Schools
 Gender and Ethnicity Subgroups

Student Subgroup	2011-2012			2012-2013		
	# At or Above Level III	# Valid Scores	Percent At or Above Level III	# At or Above Level III	# Valid Scores	Percent At or Above Level III
All Students	485	747	64.9%	166	659	25.2%
Female	280	366	76.5%	90	310	29.0%
Male	205	381	53.8%	76	349	21.8%
American Indian	3	5	60.0%	2	6	33.3%
Asian	*	*	*	*	*	*
Black	378	621	60.9%	123	535	23.0%
Hispanic	3	6	50.0%	1	9	11.1%
Two or More Races	*	*	*	*	*	*
Pacific Islander	*	*	*	*	*	*
White	96	110	87.3%	38	105	36.2%

* Indicates that the student population in the subgroup is too small to report the value.

End of Course (Composite - All EOC subjects)
 Number and Percent of Students At or Above Achievement Level III in Composite - All EOC
 subjects
 Students Taking All Tests

LEA 080 - Bertie County Schools
 Detailed Gender / Ethnicity Breakdowns

Student Subgroup	2011-2012			2012-2013		
	# At or Above Level III	# Valid Scores	Percent At or Above Level III	# At or Above Level III	# Valid Scores	Percent At or Above Level III
Female - American Indian	*	*	*	*	*	*
Female - Asian	*	*	*	*	*	*
Female - Black	224	305	73.4%	64	254	25.2%
Female - Hispanic	*	*	*	*	*	*
Female - Two or More Races	*	*	*	*	*	*
Female - Pacific Islander	*	*	*	*	*	*
Female - White	51	56	91.1%	24	53	45.3%
Male - American Indian	*	*	*	2	6	33.3%
Male - Asian	*	*	*	*	*	*
Male - Black	154	316	48.7%	59	281	21.0%
Male - Hispanic	2	5	40.0%	1	9	11.1%
Male - Two or More Races	*	*	*	*	*	*
Male - Pacific Islander	*	*	*	*	*	*
Male - White	45	54	83.3%	14	52	26.9%
Economically Disadvantaged	383	630	60.8%	123	536	22.9%
Not Economically Disadvantaged	102	117	87.2%	43	123	35.0%
Limited English Proficiency	*	*	*	*	*	*
Not Limited English Proficient	485	747	64.9%	166	657	25.3%
Migrant	*	*	*	*	*	*
Not Migrant	484	746	64.9%	166	657	25.3%

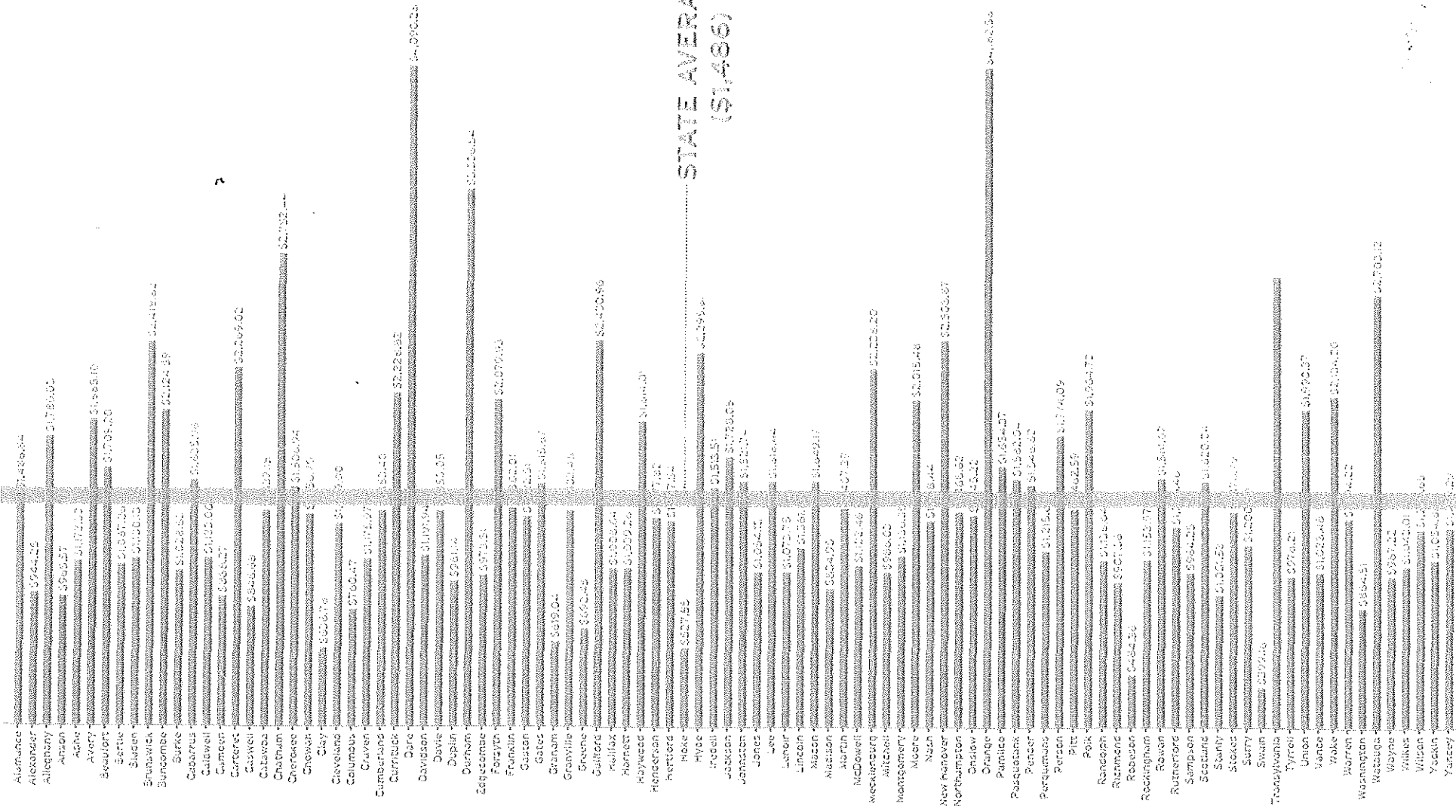
* Indicates that the student population in the subgroup is too small to report the value.

End of Course (Composite - All EOC subjects)
 Number and Percent of Students At or Above Achievement Level III in Composite - All EOC
 subjects
 Students Taking All Tests

LEA 080 - Bertie County Schools
 Disability Subgroups

Student Subgroup	2011-2012			2012-2013		
	# At or Above Level III	# Valid Scores	Percent At or Above Level III	# At or Above Level III	# Valid Scores	Percent At or Above Level III
Students With Disabilities	13	107	12.1%	8	88	9.1%
Non-Disabled Students	472	640	73.8%	158	571	27.7%
Academically Gifted	-	31	>95%	51	61	83.6%
Academically Gifted Math	-	24	>95%	33	38	86.8%
Academically Gifted Reading	-	19	>95%	32	40	80.0%
Autistic	*	*	*	*	*	*
Deaf-Blindness	*	*	*	*	*	*
Developmental Delay	*	*	*	*	*	*
Deafness	*	*	*	*	*	*
Serious Emotional Disability	*	*	*	*	*	*
Hearing Impairment	*	*	*	*	*	*
Intellectual Disability - Mild	-	32	<5%	5	26	19.2%
Intellectual Disability - Moderate	*	*	*	*	*	*
Intellectual Disability - Severe	*	*	*	*	*	*
Specific Learning Disability	16	74	21.6%	-	50	<5%
Multiple Disabilities	*	*	*	*	*	*
Other Health Impairment	*	*	*	*	*	*
Orthopedic Impairment	*	*	*	*	*	*
Speech or Language Impairment	*	*	*	*	*	*
Traumatic Brain Injury	*	*	*	*	*	*

2011-12 TOTAL LOCAL CURRENT SPENDING PER STUDENT



STATE AVERAGE (\$1,486)

0 250 500 750 1000 1250 1500 1750 2000 2250 2500 2750 3000 3250 3500 3750 4000 4250 4500 4750 5000

Thirty-eight counties have total current spending per student above the state average. These local dollars are used for instruction-related costs and program

*Bertie County EMS and
Medical Transport*

2014-2015 Budget Proposal

Transport Division

*Prepared by David Clary,
NREMT-P, EMS Consultant*

January 16, 2014

Bertie County EMS
 Projected F/T FICA 2014-2015

<u>Employee Name</u>	<u>Projected Annual Salary</u>	<u>X 0.0765 FICA</u>	<u>Projected O/T Salaries</u>	<u>X 0.0765 FICA</u>	<u>Grand Total of FICA Paid</u>
Inter-facility-1	\$ 40,034.25	\$ 3,062.62	\$ 2,500.00	\$ 191.25	\$ 3,253.87
Inter-facility-2	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Inter-facility-3	\$ 40,034.25	\$ 3,062.62	\$ 2,500.00	\$ 191.25	\$ 3,253.87
Inter-facility-4	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Inter-facility-5	\$ 40,034.25	\$ 3,062.62	\$ 2,500.00	\$ 191.25	\$ 3,253.87
Inter-facility-6	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Transport-1	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Transport-2	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Transport-3	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Transport-4	\$ 32,027.40	\$ 2,450.10	\$ 2,500.00	\$ 191.25	\$ 2,641.35
Transport-5	\$ 27,452.05	\$ 2,100.08	\$ 2,500.00	\$ 191.25	\$ 2,291.33
Transport-6	\$ 27,452.05	\$ 2,100.08	\$ 2,500.00	\$ 191.25	\$ 2,291.33
Transport-7	\$ 27,452.05	\$ 2,100.08	\$ 2,500.00	\$ 191.25	\$ 2,291.33
Transport-8	\$ 27,452.05	\$ 2,100.08	\$ 2,500.00	\$ 191.25	\$ 2,291.33
Grand Total	\$ 454,102.75	\$ 34,738.86	\$ 35,000.00	\$ 2,677.50	\$ 37,416.36

<u>P/T Salaries Paid</u>	<u>Projected Annual Salary</u>	<u>X 0.0765 FICA</u>	<u>Grand Total of FICA Paid</u>
P/T Salaries	\$ 49,000.00	\$ 3,748.50	\$ 3,748.50
Grand Total	\$ 49,000.00	\$ 3,748.50	\$ 3,748.50

\$ 325.00	<u>Medicare Allowable</u>
3200	<u>Medicare Average Calls</u>
\$ 1,040,000.00	<u>Total Medicare Collections</u>
29000	<u>Medicare X \$12.00 1-17 miles</u>
2500	<u>Medicare X \$7.00 17+ miles</u>
\$ 348,000.00	<u>Total Medicare X \$12.00 1-17 Miles</u>
\$ 17,500.00	<u>Total Medicare X \$7.00 17+ Miles</u>
\$ 1,405,500.00	<u>Projected Total Medicare EMS Revenue</u>

Medicare

Projected Annual Call Volume: 5,300

\$ 210.00	<u>Medicaid Allowable</u>
2500	<u>Medicaid Average Calls</u>
\$ 525,000.00	<u>Total Medicaid Collections</u>
2900	<u>Medicaid X \$12.00 1-17 miles</u>
2500	<u>Medicaid X \$7.00 17+ miles</u>
\$ 34,800.00	<u>Total Medicaid X \$12.00 1-17 Miles</u>
\$ 17,500.00	<u>Total Medicaid X \$7.00 17+ Miles</u>
\$ 577,300.00	<u>Projected Total EMS Medicaid Revenue</u>

Medicare

Insurance	\$ 185,00	<u>Insurance Allowable</u>
	1000	<u>Insurance Average Calls</u>
	\$ 185,000.00	<u>Total Insurance Collections</u>
	11000	<u>Insurance X \$12.00 1-17 miles</u>
	8000	<u>Insurance X \$7.00 17+ miles</u>
	\$ 132,000.00	<u>Total Insurance X \$12.00 1-17 Miles</u>
	\$ 56,000.00	<u>Total Insurance X \$7.00 17+ Miles</u>
	\$ 373,000.00	<u>Projected Total EMS Insurance Revenue</u>
	\$ 2,355,800.00	Total Revenues

Bertie County Medical Transport
 Projected 2014-2015 Expenditures/Revenues-New Proposal

<u>Line Item Number</u>	<u>Line Item Name</u>	<u>Proposed Budget</u>	<u>Proposed Revenue</u>	<u>Difference</u>
	Salaries & Wages-R	\$ 489,103.00	\$ 2,355,800.00	
	Salaries & Wages-P	\$ 48,720.00		
	FICA Matching	\$ 41,166.00		
	Retirement Matching	\$ 34,580.00		
	Group Insurance	\$ 103,100.00		
	Workers Compensation	\$ 110,000.00		
	Unemployment Benefits	\$ 12,100.00		
	Vehicle Supplies-Gas/Diesel	\$ 107,850.00		
	Office Supplies/Materials	\$ 4,218.00		
	Departmental Supplies	\$ 74,750.00		
	Travel	\$ 2,820.00		
	Telephone & Postage	\$ 4,843.00		
	Utilities	\$ 5,400.00		
	Maintenance & Repair-5200	\$ 22,700.00		
	Maintenance & Repair	\$ 46,965.00		
	Employee Training	\$ 13,166.00		
	Insurance & Bonds	\$ 20,000.00		
	Equipment Under \$5,000	\$ 28,100.00		
	Capital Outlay-Equipment	\$ 99,150.00		
	Capital Outlay-Vehicles	\$ 72,876.00		
	Radio Communication Equip.	\$ 54,016.00		
	Uniforms	\$ 10,500.00		
	EMS Billing-Contractual	\$ 130,000.00		
	PR Materials	\$ 6,100.00		
Totals:		\$ 1,542,223.00	\$ 2,355,800.00	\$ 813,577.00

Bertie County EMS

Projected 2013-2014 Expenditures/Revenues-Current Status

<u>Line Item Number</u>	<u>Line Item Name</u>	<u>Proposed Budget</u>	<u>Proposed Revenue</u>	<u>Difference</u>
104335-512100	Salaries & Wages-R	\$ 1,261,592.00	\$ 1,400,000.00	
104335-512600	Salaries & Wages-P	\$ 158,000.00		
104335-518100	FICA Matching	\$ 108,599.00		
104335-518200	Retirement Matching	\$ 89,200.00		
104335-518300	Group Insurance	\$ 192,000.00		
104335-518600	Workers Compensation	\$ 170,000.00		
104335-518601	Unemployment Benefits	\$ 30,909.00		
104335-525000	Vehicle Supplies-Gas/Diesel	\$ 82,000.00		
104335-526000	Office Supplies/Materials	\$ 2,000.00		
104335-529002	Departmental Supplies	\$ 64,000.00		
104335-531000	Travel	\$ 1,000.00		
104335-532000	Telephone & Postage	\$ 7,600.00		
104335-533000	Utilities	\$ 16,000.00		
104335-535200	Maintenance & Repair-5200	\$ 10,000.00		
104335-535300	Maintenance & Repair	\$ 44,000.00		
104335-539500	Employee Training	\$ 40,000.00		
104335-545000	Insurance & Bonds	\$ 30,000.00		
104335-549990	Equipment Under \$5,000	\$ -		
104335-551000	Capital Outlay-Equipment	\$ 66,300.00		
104335-554000	Capital Outlay-Vehicles	\$ 48,600.00		
	Radio Communication Equip.	\$ 5,016.00		
	Uniforms	\$ 21,964.00		
	Medical Director-Contractual	\$ 19,500.00		
	EMS Billing-Contractual	\$ 70,000.00		
Totals:		\$ 2,538,280.00	\$ 1,400,000.00	\$ (1,138,280.00)

*Bertie County EMS and
Medical Transport*

2014-2015 Budget Proposal

Transport Division

*Prepared by David Clary,
NREMT-P, EMS Consultant*

January 16, 2014

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Medicare

Projected Annual Call Volume: 5,300

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Bertie County Medical Transport
 Projected 2014-2015 Expenditures/Revenues-New Proposal

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	Vehicle Supplies-Gas/Diesel	\$ 107,850.00		
	Office Supplies/Materials	\$ 4,218.00		
	Departmental Supplies	\$ 74,750.00		
	Travel	\$ 2,820.00		
	Telephone & Postage	\$ 4,843.00		
	Utilities	\$ 5,400.00		
	Maintenance & Repair-5200	\$ 22,700.00		
	Maintenance & Repair	\$ 46,965.00		
	Employee Training	\$ 13,166.00		
	Insurance & Bonds	\$ 20,000.00		
	Equipment Under \$5,000	\$ 28,100.00		
	Capital Outlay-Equipment	\$ 99,150.00		
	Capital Outlay-Vehicles	\$ 72,876.00		
	Radio Communication Equip.	\$ 54,016.00		
	Uniforms	\$ 10,500.00		
	EMS Billing-Contractual	\$ 130,000.00		
	PR Materials	\$ 6,100.00		
Totals:		\$ 1,542,223.00	\$ 2,355,800.00	\$ 813,577.00

Bertie County EMS

Projected 2013-2014 Expenditures/Revenues-Current Status

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104335-518200	Retirement Matching	\$ 89,200.00		
104335-518300	Group Insurance	\$ 192,000.00		
104335-518600	Workers Compensation	\$ 170,000.00		
104335-518601	Unemployment Benefits	\$ 30,909.00		
104335-525000	Vehicle Supplies-Gas/Diesel	\$ 82,000.00		
104335-526000	Office Supplies/Materials	\$ 2,000.00		
104335-529002	Departmental Supplies	\$ 64,000.00		
104335-531000	Travel	\$ 1,000.00		
104335-532000	Telephone & Postage	\$ 7,600.00		
104335-533000	Utilities	\$ 16,000.00		
104335-535200	Maintenance & Repair-5200	\$ 10,000.00		
104335-535300	Maintenance & Repair	\$ 44,000.00		
104335-539500	Employee Training	\$ 40,000.00		
104335-545000	Insurance & Bonds	\$ 30,000.00		
104335-549990	Equipment Under \$5,000	\$ -		
104335-551000	Capital Outlay-Equipment	\$ 66,300.00		
104335-554000	Capital Outlay-Vehicles	\$ 48,600.00		
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	Uniforms	\$ 21,964.00		
	Medical Director-Contractual	\$ 19,500.00		
	EMS Billing-Contractual	\$ 70,000.00		
Totals:		\$ 2,538,280.00	\$ 1,400,000.00	\$ (1,138,280.00)

Summary of Benefits

WORKING DRAFT

Combined Ownership	Aqua
County reduces annual debt service by \$700K	County reduces annual debt service by \$700K and receives \$2.8M in cash
County receives \$150K per year in cash growing to \$250K	Aqua pays county property tax
Aqua assumes 100% of risk	Aqua assumes 100% of risk
Aqua provides technical, financial, financial management and regulatory expertise	Aqua provides technical, financial, financial management and regulatory expertise
County controls when and where service is expanded	County controls when and where service is expanded



Next Step: Full Due Diligence

AQUA.

Combined Ownership Basis For Rates

- Aqua pays \$13.2M
- Aqua pays County a management or land lease fee of \$150,000 per year increasing to \$250,000 per year in year six
- Aqua provides \$1M initial capital investment and an additional \$433,000 per year

Total Asset Purchase Basis For Rates

- Aqua pays \$16M for all assets including real property
- Aqua provides \$1M initial capital investment and an additional \$433,000 per year

Rate Structures

- **No change to existing rate classes**
 - Residential
 - Prison & Avoca
 - Commercial
 - Government
- **Rates set by contract for first 10 years as follows:**
 - Residential rates are reduced by \$1.00 per month during the first three years and increase by 9.5% in years 4,6,8 & 10
 - No change in Prison/Avoca, Commercial or Government rates for the first three years with rates increasing by 2% per year thereafter
- **Rates after 10 years will be set by Advisory Board within a mutually agreeable framework**



AQUA.

Residential Rates

Year	1	2	3	4	5
Base Charge (Includes 2000 Gallons)	\$19.00	\$19.00	\$19.00	\$20.81	\$20.81
Residential Usage Charge Per 1000 Gallons	\$5.00	\$5.00	\$5.00	\$5.48	\$5.48

Year	6	7	8	9	10
Base Charge (Includes 2000 Gallons)	\$22.78	\$22.78	\$24.95	\$24.95	\$27.32
Residential Usage Charge Per 1000 Gallons	\$6.00	\$6.00	\$6.56	\$6.56	\$7.19

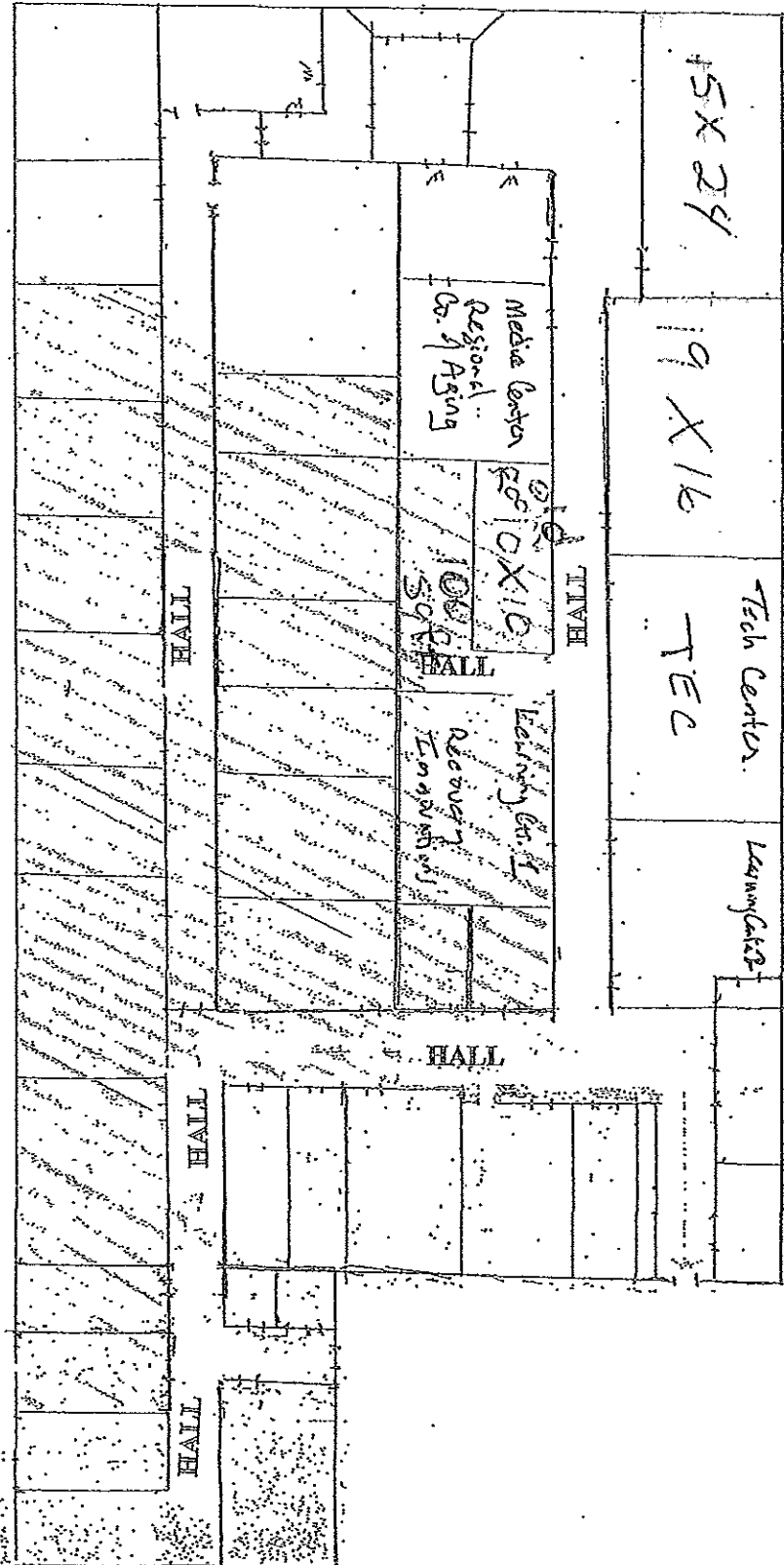
Base rates reduced by \$1.00 per month for first three year and increase by 9.5% in years 4,6,8 & 10



AQUA.

#	LAST	FIRST	CLASSIFICATION	DEPT	GRADE	SALARY
1692	SAUER	SCOTT	COUNTY MANAGER	ADMINISTRATION	N/A	96,000
1492	ROBERSON	WILLIAM	FINANCE DIRECTOR	FINANCE	79	62,753
1377	RHEA	CLARENCE	TAX ADMINISTRATOR	TAX	77	47,690
1324	WILSON	ANNIE	REGISTER OF DEEDS	REGISTER OF DEEDS	72	47,039
1531	RASCOE	ANTHONY	BUILDING & GROUNDS SUPERVISOR	MAINTENANCE	67	45,917
1306	PEARCE	RICHARD	INFORMATION SYSTEMS ADMINISTRATOR	DATA CENTER	77	52,784
466	HOLLEY	JOHN	SHERIFF	SHERIFF	78	63,296
1366	STALLS	JENNIFER	TELECOMMUNICATOR SUPERVISOR	COMMUNICATIONS	65	31,847
1654	COOPER	MITCHELL	EMERGENCY SERVICES DIRECTOR	EMERGENCY MANAGEMENT	69	37,690
1521	WHITE	TRACI	PLANNING & INSPECTIONS DIRECTO	INSPECTIONS	76	52,939
1412	BIGGS	STEVEN	ECONOMIC DEVELOPMENT DIRECTOR	ECONOMIC DEVELOPMENT	77	52,784
1089	THOMPSON	HARRY	SOIL & WATER TECHNICIAN	SOIL CONSERVATION	65	33,833
489	SPELLER	LINDA	COUNTY SOCIAL SERVICES DIR. I	SOCIAL SERVICES	83	67,952
1103	THOMPSON	VENITA	AGING SERVICES DIRECTOR	AGING	69	39,358
1416	MIZELLE	DONNA	PARKS & RECREATION DIRECTOR	PARKS AND RECREATION	70	39,310
1160	SPIVEY	RICKY	WATER SYSTEM MANAGER	WATER	76	53,828
1445	RHODES	RICHARD	COUNTY EXTENSION DIRECTOR	COOP-EXT	N/A	85,971

BERTIE COMMUNITY CORRECTIONS COMPLEX



360 Sq ft

304 Sq ft

New space

Total
664 sq ft

North Carolina Justice Reinvestment Implementation Plan

Policy	Policy Summary	Effective date	Major Tasks	Team Members	Affected stakeholders
<p>9. Treatment for Effective Community Supervision (TECS) Program</p>	<p><i>Part VI: (14-18)</i></p> <ul style="list-style-type: none"> • Creates "Treatment for Effective Community Supervision" (TECS program) and directs Department of Correction to enter into contractual agreements to provide substance abuse treatment, Cognitive Behavioral Interventions programming and evidence-based practices. • Prioritizes services to those convicted of felonies that are high-risk and moderate-to high-need. 	<p>July 1, 2011 (may contract with Criminal Justice Partnership Program providers during FY 2012)</p>	<ul style="list-style-type: none"> • Define program model • Develop Request for Proposal, evaluate bids and award contracts • Develop policies and procedures for TECS <p style="text-align: center;"><u>STATUS AS OF 11-15-2011</u></p> <ul style="list-style-type: none"> • Identified the number of offenders by county that are in the priority population and in need of services. • Identified cognitive behavior programming and the full continuum of substance abuse services as core services to be available in 100 counties. • Identified additional services vendors will be required to provide linkages in each county. • Reviewing monitoring checklists and program assessments to ensure program accountability is consistent statewide. • Reviewing the current data collection system and identifying necessary enhancements for collection of program outcomes. • Request for Proposal under development. • Policies and procedures to be developed. 	<ul style="list-style-type: none"> *Department of Correction Administrative Office of the Courts Department of Health and Human Services Post- Release Supervision and Parole Commission Sentencing and Policy Advisory Commission 	<ul style="list-style-type: none"> Probation Post- Release Supervision Judges Prosecutors Treatment Providers

Bertie County Senior Center Use Policies

The Bertie County Senior Center was developed for the use of Bertie County Senior Citizens.

The Senior Center Gym can be used by the following organizations (by priority) after arrangements have been made with the Council on Aging Staff.

Bertie County Senior Citizens (no charge)

Bertie County Government Agencies (no charge)

N.C. State Agencies (no charge)

County/State Educational Institutions (no charge)

Non Profit Organizations and Businesses may rent the Senior Center for \$100.00 a day

Family reunions, class reunions, parties/dances, weddings, wedding receptions, sorority/fraternity parties are not allowed.

Religious services are not allowed as this property is governmental property.

Alcoholic beverages and smoking are not allowed and are strictly prohibited.

Admission will only be allowed to cover the direct cost of programs.

The Senior Center is not to be used as a fund raising source for any organizations other than the Senior Center. It is not to be used as a "for profit" venture.

Anyone requesting the use of the Senior Center must sign and abide by the "Agreement for use of the Senior Center Gym."

Failure to abide by the "Agreement for use of the Senior Center Guidelines" can result in loss of organization's privilege to rent the Senior Center.

Agreement for Use of Senior Center Gym

The following rules will apply when using the Senior Center:

1. Arrangements will be made with the Senior Center staff regarding set up times.
2. Maximum occupancy of the gym is 370 persons. Exceeding this limit is unlawful.
3. Extension cords must meet existing fire codes.
4. No scotch tape or nails will be used on the walls. Masking tape use only.
5. **DO NOT** drag tables or chairs across floor.
6. If any problems are noted with building (i.e., heating, ac, plumbing, etc), please report these to maintenance At (252) 724-1685 as soon as possible.
7. If Senior Center chairs are used, please restack them in a neat and orderly manner, 10 chairs to a stack and on the chair dolly. If Senior Center tables are used, please place them on the table truck and return to the closet. Please note exceptions in agreement # 15.
8. If food is served, please be sure tables and floors are clean.
9. Alcoholic beverages and smoking are not allowed and are strictly prohibited.
10. The stage floor is easily marked. Please be sure floor is clean.
11. When leaving the building , be sure the heat is set on 70 or the air conditioning is set on 76, based on the season.
12. The Senior Center gym must be clean by 8:30 am on the following working day, unless prior arrangements have been made with the Senior Center Director. If the gym is not clean there will be a minimum \$50.00 additional charge for cleaning.
13. User is responsible **and** will be charged for any damages done to building or furnishings.
14. The key will be returned the following working day.
15. When vacating the Senior Center, the following order of chairs and tables must be maintained. One table should be placed by the water cooler and 2 tables by the stairs on each side wall. Put all brown chairs on dolly with brown chairs and all gold chairs with gold chairs. Place gold chairs in closet and brown chairs on the same side wall as the water cooler. Please **DO NOT** cover air vents.
16. **DO NOT** put hot items directly on tables. Use hot pads, towels, etc. for hot items.

I agree to abide by the above rules, and if they are not met, will be prepared to pay for the damages.
Failure to abide by these rules not only can result in loss of organization's privilege to rent the Senior Center.

Date

Signature

Date Gym will be used

Organization

3 Year Trend Information				
For Year Ended June 30	Annual Pension		Percentage of APC Contributed	Net Pension Obligation
	Cost (APC)			
2011	\$ 27,559		31.60%	\$ 170,819
2012	\$ 27,640		2.63%	\$ 197,733
2013	\$ 27,875		0.00%	\$ 225,608

4. Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$242,333, and the actuarial value of assets was 0, resulting in an unfunded actuarial accrued liability (UAAL) of \$242,333.

The covered payroll (annual payroll of active employees covered by the plan) was \$940,600 and the ratio of the UAAL to the covered payroll was 25.76 percent.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2013 were \$56,571 which consisted of \$47,591 from the County and \$8,980 from the law enforcement officers.

d. Registers of Deeds' Supplemental Pension Fund

Plan Description. Bertie County also contributes to the Registers of Deeds' Supplemental Pension Fund (Fund), a noncontributory, defined contribution plan administered by the North Carolina Department of State Treasurer. The Fund provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Register of Deeds' Supplemental Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Register of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. On a monthly basis, the County remits to the Department of State Treasurer an amount equal to one and one-half percent (1.5%) of the monthly receipts collected pursuant to Article 1 of G.S. 161. Immediately following January 1 of each year, the Department of State Treasurer divides ninety-three percent (93%) of the amount in the Fund at the end of the preceding calendar year into equal shares to be disbursed as monthly benefits. The remaining seven percent (7%) of the Fund's assets may be used by the State Treasurer in administering the Fund. For the fiscal year ended June 30, 2013, the County's required and actual contributions were \$1,114.

e. Other Post employment Benefit

Healthcare Benefits

Plan Description. Under the terms of a County resolution, the County administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). This plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Local Governmental Employees' Retirement System (System). The County provides these benefits according to the following guidelines: a) The County will pay 50% of the cost of the premiums for an employee who is at least 55 years

of age retiring with 15 years of continuous service with Bertie County; b) The County will pay 100% of the cost of the premiums for an employee retiring with 20 years of continuous service with Bertie County; c) The County will pay 100% of the cost of the premiums for an employee retiring with 25 years of non-continuous service with Bertie County; Coverage will continue until the employee becomes eligible for Medicare, at which time the County will convert coverage to a Medicare Supplement policy. The cost for the employee's share of the premiums, if any, will be determined on an annual basis. Service time credit with the County will be calculated based on actual service time and any sick leave time that is on balance with the County at the time of retirement. The health insurance provision of this article shall apply to County Commissioners. The County pays the full cost of coverage for these benefits through private insurers. Also, the County's retirees can purchase coverage for their dependents at the County's group rates. The Board of Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

Membership of the HCB Plan consisted of the following at December 31, 2009, the date of the latest actuarial valuation:

	General Employees	Law Enforcement Officers
Retirees and dependents receiving benefits	37	2
Active plan members	116	19
Total	153	21

Funding Policy. The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees under a County resolution that can be amended by County Commissioners. The County's members pay \$24.68 per month for dependent coverage. The County has chosen to fund the healthcare benefits on a pay-as-you-go basis.

The current ARC rate is 15.08% of annual covered payroll. For the current year, the County contributed \$191,652 or 5.00% of annual covered payroll. The County obtains healthcare coverage through private insurers. The County's required contributions, under a County resolution, for employees not engaged in law enforcement and for law enforcement officers represented 2.18% and 2.82% of covered payroll, respectively. There were no contributions made by employees. The County's obligation to contribute to HCB Plan is established and may be amended by the County Commissioners.

Summary of Significant Accounting Policies. Postemployment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Annual OPEB Cost and Net OPEB Obligation. The County's annual OPEB cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the healthcare benefits:

Annual required contribution	\$	754,692
Interest on net OPEB obligation		95,480
Adjustment to annual required contribution		(82,376)
Annual OPEB cost (expense)		767,797
Contributions made		(191,652)
Increase (decrease) in net OPEB obligation		576,145
Net OPEB obligation, beginning of year		2,386,999
Net OPEB obligation, end of year	\$	2,963,144

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 were as follows:

	For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
X	2011	\$ 744,719	21.26%	\$ 1,816,454
	2012	\$ 754,692	24.40%	\$ 2,386,999
	2013	\$ 767,797	24.96%	\$ 2,963,144

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the plan was not funded. The actuarial liability for benefits and, thus, the unfunded actuarial accrued liability (UAAL) was \$8,129,891. The covered payroll (annual payroll of active employees covered by the plan) was \$4,311,982 and the ratio of the UAAL to the covered payroll was 188.54%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations.

In the December 31, 2009 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), which is the expected long-term investment returns on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual medical cost trend increase of 10.50% to 5.00% annually. The investment rate included a 3.75 percent inflation assumption. The actuarial value of assets, if any, was determined using techniques that spread the effects of long-term volatility in the market value of investments over a 5 year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2009 was 30 years.

f. Other Employment Benefits

The County has elected to provide death benefits to law enforcement officers through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the system at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post employment benefit amount and the other benefit amount. The County considers these contributions to be immaterial.

3. Deferred Outflows and Inflows of Resources

Deferred inflows of resources at year-end is comprised of the following:

	Unavailable Revenue	Unearned Revenue
Prepaid taxes not yet earned (General)	\$ -	\$ 37,568
Taxes receivable, net (General)	685,785	-
Special assessments receivable, net (General)	6,045,848	-
	\$ 6,731,633	\$ 37,568

4. Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in two self-funded risk-financing pools administered by the North Carolina Association of County Commissioners. Through these pools, the County obtains property coverage equal to replacement cost values of owned property subject to a limit of \$125.5 million for any one occurrence, general, auto, professional, and employment practices liability coverage of \$2 million per occurrence, auto physical damage coverage for owned autos at actual cash value, crime coverage of \$250,000 per occurrence, and workers' compensation coverage up to the statutory limits. The pools are audited annually by certified public accountants, and the audited financial statements are available to the County upon request. Two of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000 up to a \$2 million limit for liability coverage, \$600,000 of aggregate annual losses in excess of \$50,000 per occurrence for property, auto physical damage, and crime coverage, and single occurrence losses of \$360,000 for workers' compensation. The pool is reinsured through commercial carrier for individual losses in excess of \$100,000.

Blue Cross/Blue Shield of North Carolina provides the County's health insurance and the dental insurance is provided by Ameritus.

HARNETT COUNTY, NORTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2012

NOTE 11 - PENSION PLAN OBLIGATIONS (continued)

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the healthcare benefits:

Annual required contribution	\$	1,932,968
Interest on net pension obligation		183,183
Adjustment to annual required contribution		<u>(174,996)</u>
Annual OPEB cost		1,941,155
Contributions made		<u>537,082</u>
Increase in net OPEB obligation		1,404,073
Net OPEB obligation, beginning of year		<u>4,579,557</u>
Net OPEB obligation, end of year	\$	<u>5,983,630</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012:

For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net Pension Obligation
2009	\$ 1,756,329	10.14%	\$ 1,578,274
2010	1,872,656	17.00%	3,130,647
2011	1,948,477	25.60%	4,579,557
2012	1,941,155	27.67%	5,983,630

Funding Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits and, thus, the unfunded actuarial accrued liability (UAAL) was \$19,467,163. The covered payroll (annual payroll of active employees covered by the plan) was \$33,178,627 and the ratio of the UAAL to the covered payroll was 58.70%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about the future employment, mortality, and healthcare trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

HARNETT COUNTY, NORTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2012

NOTE 11 – PENSION PLAN OBLIGATIONS (continued)

E. Other Post-Employment Benefits

Plan Description

At retirement all employees have the option to purchase basic medical insurance at the County's group rate. Under the terms of a County resolution, the County administers a single-employer defined benefit Health Care Benefits (HCB) Plan. This plan provides post-employment healthcare benefits to retirees of the County, provided they participate in the North Carolina Local Governmental Employees Retirement System, have at least fifteen years of creditable service with the County, and are actively employed with the County at the time of retirement. The County is fully insured for Health Insurance through Blue Cross Blue Shield. The entire cost for individual only coverage is paid by the County for those employees, until age 65, who retire with 30 years of service. Those employees who retire with less than 30 years of service with the County receive benefits on a prorated basis. A separate report is not issued for the plan.

Membership of the HCB Plan consisted of the following as December 31, 2010 the date of the latest actuarial valuation:

Retirees Members	96
General Employees	738
Law Enforcement Members	<u>112</u>
Total	<u>946</u>

Funding Policy

Currently, the County pays the individual portion of the Health Care Benefits Plan on active employees. Retirees not eligible for Medicare are enrolled in the same plan as active County employees. Retirees may be eligible to participate in the County's Group Health Plan until they reach age 65 or become Medicare eligible. At age 65, or Medicare eligible, retirees may then receive reimbursement up to the \$200 monthly maximum for their individual Medicare Supplement. The Board of Commissioners has established the contribution requirements of the plan and may amend the plan. The County has chosen to fund the healthcare benefits on a pay-as-you-go basis. For the fiscal year ended June 30, 2012, the County made payments for post-retirement health benefit premiums of \$537,082. The current annual required contribution (ARC) rate is 5.72% of annual covered payroll.

Summary of Significant Accounting Policies

Post-employment expenditures are made from the operating budget which is maintained on the modified accrual basis of accounting. These expenditures are paid as they come due.

Annual OPEB Cost and Net OPEB Obligation - The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in the accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities or funding excess over a period not to exceed thirty years.

HARNETT COUNTY, NORTH CAROLINA

OTHER POST-EMPLOYMENT BENEFITS -
 RETIREE HEALTH PLAN
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2012

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	\$ -	\$ 15,836,928	\$ 15,836,928	0.00%	\$ 28,925,039	54.75%
12/31/2008	-	17,839,619	17,839,619	0.00%	30,636,815	58.20%
12/31/2010	-	19,467,163	19,467,163	0.00%	33,178,627	58.70%

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution (ARC)	Amount Contributed By Employer	Percentage of ARC Contributed
2010	\$ 1,872,656	\$ 320,284	17%
2011	1,942,881	499,567	26%
2012	1,932,968	537,082	28%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	12/31/2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay, open
Remaining amortization period	30 years
Asset valuation method	Market value of assets
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	10.5%-5.0%
Year of Ultimate trend rate	2016

* Includes inflation at 3.00%

Retirement System and Retiree Medical Benefits*

	Retirement System	Retiree Medical Benefits	
Total Accrued Liability	\$61.8 Billion	\$30.3 Billion	
Assets	<u>\$58.1 Billion</u>	<u>\$ 0.7 Billion</u>	
→ Unfunded Liability	\$ 3.7 Billion	\$29.6 Billion	*
% Liabilities Funded	94%	2%	
State Rank**	2	42	
Actuarially Required Contribution	\$1.1 Billion	\$2.5 Billion	
Appropriated Contribution	\$1.1 Billion	\$0.9 Billion	
Ratio of Appropriation to ARC	100%	34%	

*Source: December 31, 2011 Valuation Reports from Buck Consultants and the Segal Company.

**Sources: Pew Center on the States, and Retiree Health Plans in the Public Sector, Clark and Morrill.

ny J. F. Latham

om: Sharon Edmundson [Sharon.Edmundson@nctreasurer.com]

nt: Thursday, January 09, 2014 3:49 PM

i: Amy J. F. Latham

bject: RE: Bertie County OPEB

l of these units have OPEB funds invested with the State Treasurer in the OPEB
vestment fund, and have established a trust through which the funds are held.

MECKLENBURG COUNTY

BUNCOMBE COUNTY

COUNTY OF DARE

RALEIGH HOUSING AUTH

CITY OF SANFORD

FORSYTH COUNTY

CITY OF CONCORD

UNION COUNTY

CITY OF GREENVILLE

COUNTY OF GUILFORD


CITY OF GREENSBORO

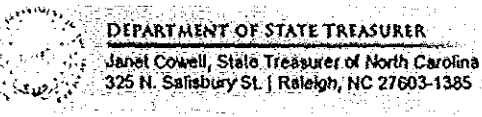
PARTNERS BEHAVIORAL

ISOTHERMAL P & D

GREENVILLE UTILITIES

CITY OF ASHEVILLE

Sharon G. Edmundson, MPA, CPA
Director, Fiscal Management Section
State and Local Government Finance Division
Phone: (919) 807-2380
Fax: (919) 807-2398
sharon.edmundson@nctreasurer.com
<http://www.nctreasurer.com>
Find us on Facebook 



E-mail correspondence to and from this address may be subject to the North Carolina
Public Records Law. It may be subject to monitoring and disclosed to third parties,
including law enforcement personnel, by an authorized state official.
IMPORTANT: When sending confidential or sensitive information, encryption should be used.

From: Amy J. F. Latham [mailto:amyjfl@ppccpa.com]
Sent: Thursday, January 09, 2014 3:28 PM
To: Sharon Edmundson
Subject: Bertie County OPEB

Sharon
Bertie was wondering what other counties are funding their own OPEB through trusts?
Can you provide us a couple of counties for them to speak with?

Thanks
Amy



Cavanaugh Macdonald
CONSULTING, LLC
The experience and dedication you deserve

November 1, 2010

Ms. Lydia Hoggard
Finance Officer
Bertie County
P.O. Box 530
Windsor, NC 27983

Per Sharon Edmundson w/ the LGC, Bertie County can use this report for their 6/30/13 audit report. I have informed William Roberson, Finance Director, he will need a new study for the December 31, 2009 Actuarial Valuation of the Health Care Plan of Bertie County 6/30/14 year.

Dear Ms. Hoggard:

Enclosed are the results of the December 31, 2009 Actuarial Valuation of the Health Care Plan of Bertie County. In preparing the valuation, the actuary relied on data provided by the employer and the Local Governmental Employees' Retirement System. While not verifying the data at source, the actuary performed tests for consistency and reasonability. The assumptions used by the actuary are in the aggregate reasonably related to the experience under the program and the reasonable expectations of anticipated experience under the program.

The valuation was based on an assumed interest rate of 4.00%. Schedule A summarizes the valuation results, including membership data, the valuation balance sheet and the actuarially determined contribution rates. Schedule C outlines the full set of actuarial assumptions and methods employed. Schedule D provides a summary of the benefit and contribution provisions taken into account.

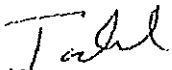
The annual required contribution was determined in accordance with the accounting requirements under GASB Statement No. 43 and GASB Statement No. 45. We have presented the required GASB disclosure information in Schedule B.

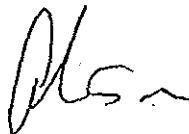
This is to certify that the independent consulting actuary is a Member of the American Academy of Actuaries and has experience in performing valuations for public retirement systems, that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the System and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

If you have any questions about this information, please call us at 678-388-1700.

Respectfully submitted,


Todd B. Green, ASA, FCA, MAAA
Principal and Senior Actuary


Alisa Bennett, FSA, EA, FCA, MAAA
Principal and Senior Actuary

TBG/AB:jms
Enclosure



SCHEDULE A

THE HEALTH CARE PLAN OF BERTIE COUNTY
RESULTS OF DECEMBER 31, 2009 ACTUARIAL VALUATION

MEMBERSHIP	
<i>Active Members</i>	
<i>Law Enforcement Officers</i>	
Number	20
Annual Compensation	\$ 773,879
<i>General Employees</i>	
Number	105
Annual Compensation	\$ 3,538,103
<i>Retired Members</i>	
Number	31

VALUATION BALANCE SHEET

Accrued Actuarial Liabilities

Present value of benefits (based on credited service to date) payable
in respect of:

(1) Present retired members and beneficiaries	\$ 2,713,471
(2) Present active members <i>dat on h t dr</i>	<u>5,416,420</u>
(3) Total accrued actuarial liabilities [(1)+(2)]	\$ 8,129,891

Present and Prospective Assets

(4) Present assets	\$ 0
(5) Present value of future accrued liability contributions (Unfunded accrued liability) [(3)-(4)]	<u>8,129,891</u>
(6) Total present and prospective assets	\$ 8,129,891



SCHEDULE A
(continued)

ANNUAL REQUIRED CONTRIBUTION (ARC)

	<i>Rate as % of Compensation</i>	<i>Annual Amount</i>
Normal Cost	8.61%	\$ 371,426
Accrued Liability	<u>6.51%</u>	<u>280,560</u>
Total	15.12%	\$ 651,986

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SCHEDULE A
(continued)

The results split between General, and Water Employees are as follows:

	General*	Water	Total
Active Members			
Number	118	7	125
Compensation	\$ 4,120,955	\$ 191,027	\$ 4,311,982
Number of Retired Participants	31	0	31
Actuarial Accrued Liability	\$ 7,952,192	\$ 177,699	\$ 8,129,891
Actuarial Value of Assets	0	0	0
Unfunded Accrued Liability	\$ 7,952,192	\$ 177,699	\$ 8,129,891
Annual Required Contribution (ARC)			
Amortization of Unfunded Accrued Liability	\$ 274,428	\$ 6,132	\$ 280,560
Normal Cost	353,882	17,544	371,426
Total ARC	\$ 628,310	\$ 23,676	\$ 651,986
ARC as % of Payroll			
Amortization of Unfunded Accrued Liability	6.66%	3.21%	6.51%
Normal Cost	8.59%	9.18%	8.61%
Total ARC	15.25%	12.39%	15.12%

*General includes Law Enforcement Officers.



SCHEDULE A
(continued)

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at December 31, 2009. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2009
Actuarial cost method	Projected unit credit
Amortization method	Level Percentage of Pay, open
Remaining amortization period	30 years
Asset valuation method	Market Value of Assets
Actuarial assumptions:	
Investment Rate of Return*	4.00%
Medical cost trend rate	
Pre-Medicare trend rate	10.50% - 5.00%
Post-Medicare trend rate	9.00% - 5.00%
Year of Ultimate trend rate	2017
*Includes inflation at	3.75%

The assumed investment rate of return reflects the fact that no assets are set aside within Bertie County that are legally held exclusively for retiree health benefits. If a trust or equivalent arrangement were set up for this purpose, the investment rate of return may be increased.



SCHEDULE B

THE HEALTH CARE PLAN OF BERTIE COUNTY

**ACCOUNTING INFORMATION IN ACCORDANCE WITH GOVERNMENTAL
ACCOUNTING STANDARDS BOARD STATEMENTS NO. 43 AND 45**

Annual OPEB Cost and Net OPEB Obligation for Fiscal Year Ending 6/30/2010

(a)	Employer Annual Required Contribution	\$ 734,560
(b)	Valuation Discount Rate	4.00%
(c)	Interest on Net OPEB Obligation: (b) * (i)	24,797
(d)	Amortization Factor	28.9774
(e)	Adjustment to Annual Required Contribution: (i) / (d)	21,393
(f)	Annual OPEB Cost: (a) + (c) - (e)	\$ 737,964
(g)	Employer Contributions made for Fiscal Year Ending 6/30/2010	127,825
(h)	Increase (decrease) in Net OPEB Obligation: (f) - (g)	\$ 610,139
(i)	Net OPEB Obligation Beginning of Fiscal Year	619,922
(j)	Net OPEB Obligation End of Fiscal Year: (h) + (i)	\$ 1,230,061

Trend Information

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost (AOC)</u>	<u>Percentage of AOC Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2009	\$ 734,560	15.6%	\$ 619,922
6/30/2010	\$ 737,964	17.3%	\$ 1,230,061

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/2008	\$ 0	\$ 8,201,098	\$ 8,201,098	0.0%	\$ 4,552,443	180.1%
12/31/2009	\$ 0	\$ 8,129,891	\$ 8,129,891	0.0%	\$ 4,311,982	188.5%



SCHEDULE C

THE HEALTH CARE PLAN OF BERTIE COUNTY
 OUTLINE OF ACTUARIAL ASSUMPTIONS AND METHODS

INTEREST RATE: 4.00% per annum, compounded annually.

SEPARATION FROM SERVICE: Representative values of the annual rates of separation are as follows:

GENERAL EMPLOYEES

ANNUAL RATE OF											
Age	Withdrawal						Death*		Disability		Service Retirement**
	0 to 4 Years of Service		5 to 9 Years of Service		10 or more Years of Service						
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
20	19.5%	19.5%	8.0%	10.0%	4.0%	3.5%	0.048%	0.028%	0.040%	0.050%	
25	16.0%	16.0%	6.5%	8.0%	4.0%	3.5%	0.062%	0.029%	0.040%	0.050%	
30	14.5%	14.5%	5.5%	7.0%	3.5%	4.0%	0.078%	0.033%	0.100%	0.090%	
35	13.0%	13.0%	5.5%	7.0%	3.0%	3.5%	0.085%	0.045%	0.300%	0.150%	
40	12.0%	12.0%	5.5%	6.0%	2.5%	3.5%	0.100%	0.065%	0.500%	0.300%	
45	12.0%	12.0%	5.5%	6.0%	2.5%	3.0%	0.146%	0.092%	0.800%	0.400%	
50	11.0%	11.0%	4.0%	5.5%	2.5%	3.0%	0.233%	0.131%	1.000%	0.800%	25%
55	9.0%	9.0%	4.0%	5.5%	2.5%	3.0%	0.398%	0.208%	2.000%	1.000%	25%
60	9.0%	9.0%					0.709%	0.386%	2.400%	1.300%	8%
65	9.0%	9.0%					1.294%	0.762%			30%
70							2.173%	1.271%			20%
75							3.405%	2.038%			100%

* Scale AA mortality improvement factors are applied.

** An additional 15% are assumed to retire when first eligible for unreduced service retirement.



SCHEDULE C
(continued)

LAW ENFORCEMENT OFFICERS

ANNUAL RATE OF							
Age	Withdrawal			Death*		Disability	Service Retirement**
	0 to 4	5 to 9	10 or more	Male	Female		
	Years of Service	Years of Service	Years of Service				
20	9.0%	4.0%	2.5%	0.048%	0.028%	0.217%	
25	9.0%	4.0%	2.5%	0.062%	0.029%	0.247%	
30	10.0%	5.0%	2.5%	0.078%	0.033%	0.323%	
35	10.0%	6.0%	2.5%	0.085%	0.045%	0.450%	
40	9.0%	6.0%	2.5%	0.100%	0.065%	0.592%	
45	9.0%	5.0%	2.0%	0.146%	0.092%	0.825%	
50	9.0%	4.0%	2.0%	0.233%	0.131%	1.320%	30%
55				0.398%	0.208%	2.303%	15%
60				0.709%	0.386%	4.507%	20%
65				1.294%	0.762%		40%
70				2.173%	1.271%		30%
75				3.405%	2.038%		100%

* Scale AA mortality improvement factors are applied.

**An additional 35% are assumed to retire when first eligible for unreduced service retirement.



SCHEDULE C
(continued)

DEATHS AFTER RETIREMENT: According to the 1994 Group Annuity Mortality table with Projection Scale AA set forward three years for males and set forward two years for females.

ASSET VALUATION METHOD: Market value.

HEALTH CARE COST TREND RATES: Following is a chart detailing trend assumptions.

Year	Trend*	
	Under Age 65	Age 65 and Over
2010	10.50%	9.00%
2011	9.50%	8.50%
2012	8.50%	7.50%
2013	7.50%	7.00%
2014	6.50%	6.50%
2015	6.00%	6.00%
2016	5.50%	5.50%
2017 and beyond	5.00%	5.00%

* The trend utilized for dental care was 6.00% annually.

AGE RELATED MORBIDITY: Per capita costs are adjusted to reflect expected cost changes related to age. The increase to the net incurred claims was assumed to be:

Participant Age	Annual Increase
<30	0.0%
30 - 34	1.0%
35 - 39	1.5%
40 - 44	2.0%
45 - 49	2.6%
50 - 54	3.3%
55 - 59	3.6%
60 - 64	4.2%
65 and over	0.0%



SCHEDULE C
(continued)

ANTICIPATED PLAN PARTICIPATION: Representative values of the assumed annual rates of member participation and spouse coverage are as follows:

<u>Years of Service</u> <u>At Retirement</u>	<u>Age</u> <u>At Retirement</u>	<u>Participation</u>
15	55	75.00%
20 or more	Any	100.00%
Spouse Coverage		20.00%

Wives are assumed to be three years younger than husbands.

ANNUAL EXPECTED MEDICAL/RX/DENTAL CLAIMS (AGE ADJUSTED TO AGE 65): Following is a chart detailing expected claims age adjusted to age 65 for the year following the valuation date:

Pre-65	\$10,726	
Post-65		
	Plan J	Plan F
<u>Issue Age</u>	<u>Not Age Adjusted</u>	<u>Not Age Adjusted</u>
65	\$3,584	\$2,563
66-69	\$3,650	\$2,806
70-74	\$3,845	\$3,385
75	\$4,208	\$3,880

ACTUARIAL METHOD: Costs were determined using the Projected Unit Credit Actuarial Cost Method. The annual service cost is the present value of the portion of the projected benefit attributable to participation service during the upcoming year, and the Actuarial Accrued Liability (AAL) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through full retirement eligibility date was used in allocating costs.

BENEFITS VALUED: Medical, drug, and dental benefits for retirees under age 65 and Medicare eligible.



SCHEDULE D

THE HEALTH CARE PLAN OF BERTIE COUNTY
SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS

Benefits

Eligibility for Allowance

Employees who retire under the provisions of the North Carolina Local Government Employees' Retirement System (NCLGERS) and meet one of the following criteria are eligible to participate in the County's group insurance plan upon retirement:

- (1) Age 55 or older with at least fifteen (15) years of continuous County service
- (2) Twenty (20) or more years of continuous County service
- (3) Twenty-five (25) or more years of non-continuous County service

Amount of Allowance

The County will contribute to the cost of retiree insurance premium based on the years of creditable service with Bertie County using the following schedule:

Years of Service at Retirement	Minimum Age	County Contribution
25 or more*	None	100%
20 or more**	None	100%
15 or more	55	50%

* Non-continuous service.

** Continuous service.

Retirees shall have their coverage transferred to a Medicare supplemental plan after qualifying for Medicare, with the County continuing to contribute the same percent as described above.

Other Post Employment Benefits

Health care, prescription drug coverage and dental coverage are provided in the County's group insurance plan. Retirees will receive a Medicare Supplement policy and Medicare Part D coverage upon attaining age 65 (Medicare eligibility). Medicare eligible retirees may continue to receive dental coverage past age 65.



SCHEDULE D
(continued)

Dependent Coverage

The retiree may continue dependent coverage (and pay the full cost of this coverage) if enrolled in dependent coverage at the time of retirement. Dependent coverage terminates upon the spouse becoming eligible for Medicare, the retiree becoming eligible for Medicare or upon the retirees' death, whichever comes first.

Representative Monthly Amounts of Retiree Premiums

Effective 7/1/2010:

Tier	Health Cost	Dental Cost
Employee Only	\$ 534.56	\$ 20.22
Employee and Child	\$ 749.99	\$ 38.24
Employee and Children	\$ 1,015.65	\$ 42.20
Employee and Spouse	\$ 1,181.34	\$ 48.20
Family	\$ 1,347.56	\$ 78.12

Two current Medicare eligible retirees have a monthly Medicare Supplement plan in the amount of \$201.00, effective July 1, 2010. Each retiree also has Part D coverage in the amount listed in the table below.

Eighteen current Medicare eligible retirees selected Plan J Medicare Supplement coverage with Blue Cross Blue Shield and Medicare Part D prescription drug coverage with Blue Cross Blue Shield at the following rates:

Effective Dates	January 1, 2010	January 1, 2010
Post-65 Issue Age	Plan J Rates	Part D Rates
65	\$217.50	\$81.20
66 - 69	223.00	\$81.20
70 - 74	239.25	\$81.20
75 & Over	269.50	\$81.20




SCHEDULE D
(continued)

Future Medicare eligible retirees are covered under Medicare Supplement Plan F with Blue Cross Blue Shield and Medicare Part D prescription drug coverage with Blue Cross Blue Shield at the following rates.

Effective Dates	June 1, 2010	January 1, 2010
Post-65 Issue Age	Plan F Rates	Part D Rates
65	\$137.25	\$81.20
66 - 69	158.25	\$81.20
70 - 74	208.25	\$81.20
75 & Over	251.00	\$81.20

Normal → Actu member

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NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

WELL
RER

T. VANCE HOLLOMAN
DEPUTY TREASURER

adum #2011-19

Local Government Officials and Their Independent Auditors

Sharon Edmundson, Director, Fiscal Management Section

May 18, 2011

Changes Required for Units Investing in State Treasurer's OPEB Fund

of you are aware, recent guidance from GASB initiated a change in the administration of the State Treasurer's OPEB Fund (the "Fund"). Initially, the Fund was opened as an irrevocable trust so that money deposited "counted" as funding for a unit's OPEB liability. After studying the guidance, we determined that a State-level irrevocable trust was not the best approach. The funding requirements would have resided at the State level and would have placed overly burdensome requirements on each local participant. As a result, in 2010 the General Assembly amended the Fund as an investment fund. Going forward, local units that participate will need to establish their own irrevocable trusts that meet the requirements of GASB. Units will need to appoint trustees for that trust, and the contribution agreements for the Department of State Treasurer (DST) Fund will need to be resubmitted.

For local governments in establishing the necessary trusts, we have attached a sample irrevocable trust agreement. This document is intended to serve as a template that can be modified to meet the distinctive needs of each unit. DST cannot verify the sufficiency of the trust agreement to serve the needs of any unit. As a result, **we strongly encourage each unit to seek the advice of its legal counsel in creating its trust.** In addition, we also encourage each unit to have the document reviewed by its independent auditor to make sure he or she agrees that the trust meets the requirements of GASB as a funding vehicle.

Each unit's governing body will need to create, approve and execute the trust agreement by June 30, 2011. We encourage each unit to consult with legal counsel with regarding the appointment of trustees and to designate its trustees in a way that make sense for the unit. A common practice is to have three trustees, each of whose appointment is associated with certain positions on the staff and elected body of each unit. For example, one could consider appointing the City Officer, the Manager, and a member of the elected board as the trustees.

In addition, we have attached a revised contribution agreement between local units and the Department of State Treasurer. This, too, will need to be completed prior to June 30, 2011. The agreements are administrative in nature, and will only affect the way a unit enters or exits the Fund in certain ways. First, we have eliminated the requirement that units certify that funds being contributed are being used to provide OPEB benefits. Since the trust now resides at the local level, that certification to the State is no longer necessary. Second, units will now have the option

1 #2011-19

quired for Units Investing in State Treasurer's OPEB Fund

their investment percentages with the OPEB Fund (*e.g.*, page 5 of the agreement).
will have the option of DST making the investment decisions on the funds deposited in
and.

any questions or concerns please contact us at (919) 807-2381 or via email at
lundson@nctreasurer.com.

**AGREEMENT ESTABLISHING
LOCAL GOVERNMENT OTHER POST-EMPLOYMENT BENEFITS TRUST**

This Trust Agreement is entered into as of the ___ day of _____, 20__ (hereinafter "Effective Date"), by and between The City of _____, North Carolina (hereinafter the "Employer") and _____ (the "Trustee");

RECITALS:

WHEREAS, the Employer wishes to establish a trust pursuant to Section 159-30.1(b) of the North Carolina General Statutes, to be known as the "Local Government Other-Post Employment Benefits Trust" (hereinafter the "Trust"), for the purpose of funding its obligation to provide post-employment benefits other than pension benefits, as required to be reported under GASB 45;

WHEREAS, this Trust is established by the Employer with the intention that the Trust qualify as an irrevocable tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Code and the Regulations issued thereunder and as a tax-exempt trust under the provisions of the applicable laws of the State of North Carolina; and

WHEREAS, Employer has appointed the Trustee as trustee of the Trust, and the Trustee has accepted such appointment pursuant to the terms and conditions set forth in this Trust Agreement; and

NOW THEREFORE, for good and valuable consideration, the parties hereto agree as follows:

**ARTICLE I
DEFINITIONS**

- 1.1 "Assets" shall mean all contributions and transfers of assets received into the Trust on behalf of the Employer, together with the income and earnings from such contributions and transfers and any increments accruing to them, net of any investment losses, benefits, expenses or other costs.
- 1.2 "Code" shall mean the Internal Revenue Code of 1986, as amended from time to time.
- 1.3 "Employer's Agent" shall mean an individual or entity appointed by the Employer to act in such matters as are specified in the appointment.
- 1.4 "Effective Date" shall mean the date as of which the Trust is established, as set forth above.
- 1.5 "Employer" shall mean the City of _____, North Carolina.
- 1.6 "GASB" shall mean the Governmental Accounting Standards Board.
- 1.7 "GASB 45" shall mean Statement Number 45 issued by GASB requiring public agencies to report OPEB Obligations on their balance sheets effective after December 31, 2006.
- 1.8 "GASB 45 Investment Policy" shall mean the written investment policy for the Trust which shall be adopted by the Employer and delivered to the Trustee.

- 1.9 “**Investment Advisory Committee**” shall mean a group of qualified private and public sector employees selected by the Employer that will be responsible for establishing and maintaining broad policies and objectives for all aspects of the Trust investments. The committee will review and approve the development or revision of all matters concerning Trust investments. Investment matters addressed by the Investment Advisory Committee shall be communicated to the Employer, and the Employer shall communicate in writing to the Trustee any such investment matters necessary for the Trustee to fulfill its duties hereunder.
- 1.10 “**OPEB**” shall mean “other post-employment benefits,” such as medical, dental, vision, life insurance, long-term care and other similar benefits, provided to retirees, other than pension benefits.
- 1.11 “**OPEB Obligation**” shall mean an Employer’s obligation to provide post-employment health care and welfare benefits to its “eligible employees” as specified in such Employer’s written policies, the Plan and/or applicable collective bargaining agreements.
- 1.12 “**Plan**” shall mean the plan document adopted by the Employer for the purpose of documenting the Employer’s OPEB Obligations and governing the Employer’s satisfaction thereof, a copy of which is attached here as Exhibit A.
- 1.13 “**Plan Administrator**” shall mean the individual designated by position of employment at the Employer to act on its behalf in all matters relating to the Plan and Trust.
- 1.14 “**Qualified Investments**” shall mean all investments authorized under Section 159-30.1(b) of the North Carolina General Statutes, including the following:
- (1) Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
 - (2) Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
 - (3) Obligations of the State of North Carolina.
 - (4) Bonds and notes of any North Carolina local government or public authority, to the extent permitted in Section 159.30(c)(4) of the North Carolina General Statutes.
 - (5) Savings certificates issued by any savings and loan association organized under the laws of the State of North Carolina or by any federal savings and loan association having its principal office in North Carolina; provided, that any principal amount of such certificate in excess of the amount insured by the federal government or any agency thereof, or by a mutual deposit guaranty association authorized by the Commissioner of Banks of the Department of Commerce of the State of North Carolina, be fully collateralized.

- (6) Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates of particular obligation.
- (7) Bills of exchange or time drafts drawn on and accepted by a commercial bank and eligible for use as collateral by member banks in borrowing from a federal reserve bank, provided that the accepting bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
- (8) Participating shares in a mutual fund for local government investment; provided, that the investments of the fund are limited to Qualified Investments hereunder, and the fund is certified by the Local Government Commission. The Local Government Commission shall have the authority to issue rules and regulations concerning the establishment and qualifications of any mutual fund for local government investment.
- (9) A commingled investment pool established and administered by the State Treasurer pursuant to Section 147-69.3 of the North Carolina General Statutes.
- (10) A commingled investment pool established by interlocal agreement by two or more units of local government pursuant to Sections 160A-460 through 160A-464 of the General Statutes of North Carolina, if the investments of the pool are limited to those qualifying for investment under Section 159.30(c)(4) of the North Carolina General Statutes.
- (11) Evidences of ownership of, or fractional undivided interests in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.
- (12) Repurchase agreements with respect to either direct obligations of the United States or obligations the principal of and the interest on which are guaranteed by the United States if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof if:
 - (a) Such obligations that are subject to such repurchase agreement are delivered (in physical or in book entry form) to the local government or public authority, or any financial institution serving either as trustee for the local government or public authority or as fiscal agent for the local government or public authority or are supported by a safekeeping receipt issued by a depository satisfactory to the local government or public authority, provided that such repurchase agreement must provide that the value of the underlying obligations shall be maintained at a current

market value, calculated at least daily, of not less than one hundred percent (100%) of the repurchase price, and, provided further, that the financial institution serving either as trustee or as fiscal agent for the local government or public authority holding the obligations subject to the repurchase agreement hereunder or the depository issuing the safekeeping receipt shall not be the provider of the repurchase agreement;

- (b) A valid and perfected first security interest in the obligations which are the subject of such repurchase agreement has been granted to the local government or public authority or its assignee or book entry procedures, conforming, to the extent practicable, with federal regulations and satisfactory to the local government or public authority have been established for the benefit of the local government or public authority or its assignee;
- (c) Such securities are free and clear of any adverse third party claims; and
- (d) Such repurchase agreement is in a form satisfactory to the local government or public authority.

(13) In connection with funds subject to the arbitrage and rebate provisions of the Code, participating shares in tax-exempt mutual funds, to the extent such participation, in whole or in part, is not subject to such rebate provisions, and taxable mutual funds, to the extent such fund provides services in connection with the calculation of arbitrage rebate requirements under federal income tax law; provided, the investments of any such fund are limited to those bearing one of the two highest ratings of at least one nationally recognized rating service and not bearing a rating below one of the two highest ratings by any nationally recognized rating service which rates the particular fund.

(14) Investments of the State Treasurer authorized pursuant to Section 147-69.2(b4) of the North Carolina General Statutes.

1.15 "Registered Investment Advisor" shall mean shall mean any Registered Investment Advisor as defined by Securities and Exchange Commission regulations appointed by the Employer or Plan Administrator who has entered into a consulting or management agreement with the Employer for investing the Assets of the Trust.

ARTICLE II THE TRUST

2.1 Purpose

The purpose of the Trust is to hold assets from which to satisfy the Employer's commitment to provide post-employment benefits (other than pension benefits), as offered by the Employer to its employees in accordance with the Employer's policies and/or applicable collective bargaining agreements.

2.2 Trustee Accounting

The Trustee shall be responsible only for maintaining records and maintaining accounts for the Assets of the Trust. The Employer shall be responsible for Plan-level accounting for OPEB.

2.3 No Diversion of Assets

The Assets in the Trust shall be held in trust for the exclusive purpose of providing OPEB to eligible employees of the Employer and defraying the reasonable administrative and actuarial expenses of the Trust. The Assets in the Trust shall not be used for or diverted to any other purpose, except as expressly provided herein.

2.4 Type and Nature of Trust

Neither the full faith and credit nor the taxing power of the Employer is pledged to the distribution of benefits hereunder. Except for contributions and other amounts hereunder, no other amounts are pledged to the distribution of benefits hereunder. Distributions of benefits are neither general nor special obligations of any Employer, but are payable solely from the Assets of the Trust, as more fully described herein. No employee of any Employer or beneficiary may compel the exercise of the taxing power by any Employer.

Distributions of Assets under the Trust are not debts of any Employer within the meaning of any constitutional or statutory limitation or restriction. Such distributions are not legal or equitable pledges, charges, liens or encumbrances, upon any of the Employer's property, or upon any of its income, receipts, or revenues, except amounts in the accounts which are, under the terms of the Plan and Trust set aside for distributions. Neither the members of the governing body of the Employer nor its officers, employees, agents or volunteers are liable hereunder.

ARTICLE III ADMINISTRATIVE MATTERS

3.1 Certification to Trustee

The governing body of the Employer, or other duly authorized official, shall certify in writing to the Trustee the names and specimen signatures of the Plan Administrator and Employer's Agent, if any, and all others authorized to act on behalf of the Employer whose names and specimen signatures shall be kept accurate by the Employer acting through a duly authorized official or governing body of the Employer. The Trustee shall have no liability if it acts upon the direction of a Plan Administrator or the Employer's Agent that has been duly authorized hereunder even if that the Plan Administrator or the Employer's Agent is no longer authorized to act, unless the Employer has informed the Trustee of such change in writing.

3.2 Removal of Trustee

The Employer may remove the Trustee. Such action must be in writing and delivered to the Trustee by giving at least ninety (90) days' prior written notice to the Trustee.

3.3 Resignation of Trustee

The Trustee may resign as trustee of the Trust at any time by giving at least ninety (90) days' prior written notice to the Employer and the Plan Administrator. The Employer's appointment of a successor trustee to the Trust will vest the successor trustee with title to the Assets of its Trust upon the successor trustee's acceptance of such appointment.

3.4 Plan Administrator

The governing body of the Employer shall have plenary authority for the administration and investment of the Trust pursuant to applicable state law and applicable federal laws and regulations. The Employer shall by resolution designate a Plan Administrator. Unless otherwise specified in the instrument the Plan Administrator shall be deemed to have authority to act on behalf of the Employer in all matters pertaining to the Trust. Such appointment of a Plan Administrator shall be effective upon receipt and acknowledgment by the Trustee and shall be effective until the Trustee is furnished with a resolution of the Employer that the appointment has been modified or terminated.

3.5 Failure to Appoint Plan Administrator

If the Employer does not appoint a Plan Administrator, or if such appointment lapses, the Employer shall be deemed to be the Plan Administrator.

3.6 Employer's Agent

The Plan Administrator, acting on behalf of the Employer, may delegate certain authority, powers and duties to Employer's Agent to act in those matters specified in the delegation. Any such delegation must be in writing that names and identifies the Employer's Agent, states the effective date of the delegation, specifies the authority and duties delegated, is executed by the Plan Administrator and is acknowledged in writing by the Employer's Agent and certified as required in Section 3.1.

3.7 Notice

Effective notice hereunder shall be delivered via United States Mail or other reliable means of delivery, including via telecopy, electronic mail or overnight delivery service, to the following:

EMPLOYER:

The City of _____
(Address)
_____, North Carolina (Zip Code)

Attention: _____, Chief Financial Officer

PLAN ADMINISTRATOR:

The City of _____
(Address)
_____, North Carolina (Zip Code)

TRUSTEE:

**ARTICLE IV
THE TRUSTEE**

4.1 Powers and Duties of the Trustee

Except as otherwise provided in Article V, and subject to the provisions of Article VI, the Trustee shall have full power and authority with respect to property held in the Trust to perform all acts, take all proceedings, and exercise all rights and privileges, whether specifically referred to or not in this document, as could be done, taken or exercised by the absolute owner, including, without limitation, the following:

- (a) To invest and reinvest the Assets or any part hereof in Qualified Investments pursuant to this Trust and applicable state law.
- (b) To place uninvested cash and cash awaiting distribution in any type of interest-bearing account including, without limitation, time certificates of deposit or interest-bearing accounts issued by a commercial bank or savings and loan association organized under the laws of the State of North Carolina or having its principal office in North Carolina;
- (c) To borrow money for the purposes of the Trust from any source with or without giving security; to pay interest; to issue promissory notes and to secure the repayment thereof by pledging all or any part of the Assets;
- (d) To take all of the following actions: to vote proxies of any stocks, bonds or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights or other options, and to make any payments incidental thereto; to consent to or otherwise participate in corporate reorganizations or other changes affecting corporate securities and to delegate discretionary powers and to pay any assessments or charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities or other property held in the Trust;
- (e) To make, execute, acknowledge and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;

(h) To exercise all the further rights, powers, options and privileges granted, provided for, or vested in trustees generally under applicable federal or state laws as amended from time to time, it being intended that, except as herein otherwise provided, the powers conferred upon the Trustee herein shall not be construed as being in limitation of any authority conferred by law, but shall be construed as consistent or in addition thereto.

4.2 Additional Trustee Powers

In addition to the other powers enumerated above, the Trustee in any and all events is authorized and empowered:

- (a) To pay administrative fees as directed by the Plan Administrator;
- (b) To invest funds pending required directions in a designated account as directed by the Investment Advisory Committee or if there is no designated account, any type of interest-bearing account including without limitation, time certificates of deposit or interest-bearing accounts issued by a commercial bank or savings and loan association organized under the laws of the State of North Carolina or having its principal office in North Carolina Trustee or any affiliate thereof;
- (c) To cause all or any part of the Trust to be held in the name of the Trustee (which in such instance need not disclose its fiduciary capacity) or, as permitted by law, in the name of any nominee, and to acquire for the Trust any investment in bearer form, but the books and records of the Trust shall at all times show that all such investments are a part of the Trust and the Trustee shall hold evidences of title to all such investments;
- (d) To appoint a custodian with respect to the Trust Assets;
- (e) To employ such agents and counsel as may be reasonably necessary in managing and protecting the Assets and to pay them reasonable compensation from the Trust; to employ any broker-dealer, including a broker-dealer affiliated with the Trustee, and pay to such broker-dealer at the expense of the Trust, its standard commissions; to settle, compromise or abandon all claims and demands in favor of or against the Trust; and to charge any premium on bonds purchased at par value to the principal of the Trust without amortization from the Trust, regardless of any law relating thereto;
- (f) To abandon, compromise, contest, arbitrate or settle claims or demands; to prosecute, compromise and defend lawsuits, but without obligation to do so, all at the risk and expense of the Trust;
- (g) To exercise and perform any and all of the other powers and duties specified in this Trust Agreement or the Plan;
- (h) To permit such inspections of documents at the principal office of the Trustee as are required by law, subpoena or demand by a United States agency;
- (i) To comply with all requirements imposed by applicable provisions of law;
- (j) To seek written instructions from the Plan Administrator or other fiduciary on any matter and await their written instructions without incurring any liability. If at any

time the Plan Administrator or the fiduciary should fail to give directions to the Trustee, the Trustee may act in the manner that in its discretion seems advisable under the circumstances for carrying out the purposes of the Trust;

(k) To compensate such executive, consultant, actuarial, accounting, investment, appraisal, administrative, clerical, secretarial, medical, custodial, depository and legal firms, personnel and other employees or assistants as are engaged by the Plan Administrator in connection with the administration of the Plan and to pay from the Trust the necessary expenses of such firms, personnel and assistants, to the extent not paid by the Plan Administrator;

(l) To act upon proper written directions of the Employer, Plan Administrator or Employer's Agent;

(m) To pay from the Trust the expenses reasonably incurred in the administration thereof, as provided in the Plan;

(n) To hold uninvested reasonable amounts of cash whenever it is deemed advisable to do so to facilitate disbursements or for other operational reasons,

(o) To have and to exercise such other additional powers as may be advisable for the effective and economical administration of the Trust.

ARTICLE V INVESTMENTS

5.1 Trust Investments

The Employer and the Investment Advisory Committee, if any, shall have responsibility to select Qualified Investments for the Trust Assets. The Employer and the Investment Advisory Committee, if any, may appoint a Registered Investment Advisor to the Trust by executing a written consulting or management agreement with said Registered Investment Advisor.

5.2 Trustee Fees

As may be agreed upon, in writing, between the Employer and Trustee, the Trustee will be paid reasonable compensation for services rendered or reimbursed for expenses properly and actually incurred in the performance of duties with respect to the Trust. The Trustee shall be entitled to receive its fees and expenses when due directly from the Trust. Notwithstanding the foregoing, any Trustee who is an employee of the Employer shall receive no fee for service as a Trustee hereunder.

5.3 Contributions

Eligible Employees may be permitted to make contributions to the Trust, subject to approval of the Plan Administrator. The Plan Administrator shall, on behalf of the Employer, make all contributions to the Trustee. Such contributions shall be in cash, unless the Trustee agrees to accept a contribution that is not in cash. All contributions shall be paid to the Trustee for investment and reinvestment pursuant to the terms of this Trust Agreement. The Trustee shall not have any duty to determine or inquire whether

any contributions to the Trust made to the Trustee by the Plan Administrator are in compliance with the Employer's policies and/or collective bargaining agreements applicable state law, nor shall the Trustee have any duty or authority to compute any amount to be paid to the Trustee by the Plan Administrator; nor shall the Trustee be responsible for the collection or adequacy of the contributions to meet the Employer's OPEB Obligation, as may be determined under GASB 45. The contributions received by the Trustee from the Employer shall be held and administered pursuant to the terms hereof without distinction between income and principal.

5.4 Records

(a) The Trustee shall maintain accurate records and detailed accounts of all investments, receipts, disbursements and other transactions hereunder. Such records shall be available at all reasonable times for inspection by the Employer and Plan Administrator. The Trustee shall, at the direction of the Plan Administrator, submit such valuations, reports or other information as the Plan Administrator may reasonably require.

(b) The Assets of the Trust shall be valued at their fair market value on the date of valuation, as determined by the Trustee based upon such sources of information as it may deem reliable; provided, however, that the Plan Administrator shall instruct the Trustee as to valuation of assets which are not readily determinable on an established market. The Trustee may rely conclusively on such valuations provided by the Plan Administrator and shall be indemnified and held harmless by the Employer with respect to such reliance. If the Plan Administrator fails to provide such values, the Trustee may take whatever action it deems reasonable, including employment of attorneys, appraisers or other professionals, the expense of which will be an expense of administration of the Trust. Transactions in the account involving such hard to value assets may be postponed until appropriate valuations have been received and Trustee shall have no liability therefore.

5.5 Statements

(a) Periodically as specified, and within sixty (60) days after December 31, or the end of the Trust's fiscal year if different, Trustee shall render to the Plan Administrator as directed, a written account showing in reasonable summary the investments, receipts, disbursements and other transactions engaged in by the Trustee during the preceding fiscal year or period with respect to the Trust. Such account shall set forth the assets and liabilities of the Trust valued as of the end of the accounting period.

(b) The Plan Administrator may approve such statements either by written notice or by failure to express objections to such statements by written notice delivered to the Trustee within ninety (90) days from the date the statement is delivered to the Plan Administrator. Upon approval, the Trustee shall be released and discharged as to all matters and items set forth in such statement as if such account had been settled and allowed by a decree from a court of competent jurisdiction.

5.6 Exclusive Benefit

The Assets of the Trust shall be held in trust for the exclusive purpose of providing OPEB to the Eligible Employees of the Employer pursuant to the Employer's policies and/or applicable collective bargaining agreements, and defraying the reasonable

expenses associated with the providing of such benefits, and shall not be used for or diverted to any other purpose.

ARTICLE VI FIDUCIARY RESPONSIBILITIES

More Than One Fiduciary Capacity

Any one or more of the fiduciaries with respect to the Trust Agreement or the Trust may, to the extent required thereby or as directed by the Plan Administrator pursuant to this Trust Agreement, serve in more than one fiduciary capacity with respect to the Trust Agreement and the Trust.

Fiduciary Discharge of Duties

Except as otherwise provided by applicable law, each fiduciary shall discharge such fiduciary's duties with respect to the Trust Agreement and the Trust:

- (a) solely in the interest of the Eligible Employees and for the exclusive purpose of providing OPEB to Eligible Employees, and defraying reasonable administrative and actuarial expenses associated with providing such benefits; and
- (b) with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims.

Limitations on Fiduciary Responsibility

To the extent allowed by the state law applicable to this Trust Agreement:

- (a) No fiduciary shall be liable with respect to a breach of fiduciary duty by any other fiduciary if such breach was committed before such party became a fiduciary or after such party ceased to be a fiduciary.
- (b) No fiduciary shall be liable for a breach by another fiduciary except as provided by law.
- (c) No fiduciary shall be liable for carrying out a proper direction from another fiduciary, including refraining from taking an action in the absence of a proper direction from the other fiduciary possessing the authority and responsibility to make such a direction, which direction the fiduciary in good faith believes to be authorized and appropriate.

Indemnification

The Trustee shall not be liable for, and the Employer shall indemnify, defend and hold the Trustee harmless from and against any claims, demands, loss, costs, expense or liability in connection with this Trust Agreement, including reasonable attorneys' fees and costs incurred by the Trustee, arising as a result of Employer's active or passive negligent act or omission or willful misconduct in the execution or performance of the Employer's duties under this Trust Agreement.

In addition, the Trustee shall not be liable for, and Employer shall indemnify and hold the Trustee harmless from and against any claims, demands, loss, costs, expense or liability arising out of or in connection with this Trust Agreement, including reasonable attorneys' fees and costs incurred by the Trustee, in the event that the Trust loses or fails to qualify for tax exempt status under Section 115 of the Code and the Regulations issued or as a tax-exempt trust under the provisions of North Carolina law, unless such results directly or indirectly from the active or passive negligent act or omission of the Trustee or an employee or agent thereof.

This section shall survive the termination of this Trust Agreement.

ARTICLE VII AMENDMENT, TERMINATION AND MERGER

7.1 No Obligation to Continue Trust

Continuance of the Trust and continuation of the Employer's policies and/or applicable collective bargaining agreements that provide OPEB are not assumed as a contractual obligation of the Employer.

7.2 Amendments

(a) The Trust Agreement may only be amended or terminated as provided herein. The Employer shall have the right to amend this Trust Agreement from time to time, and to similarly amend or cancel any amendments. A copy of all amendments shall be delivered to the Trustee and Plan Administrators promptly as each is made.

(b) Such amendments shall be set forth in an instrument in writing executed by the Employer and the Trustee. Any amendment may be current, retroactive or prospective, provided, however, that no amendment shall:

(1) Cause the Assets of any Trust to be used for or diverted to purposes other than for the exclusive benefit of Eligible Employees of the Employer or for the purpose of defraying the reasonable expenses of administering such Trust.

(2) Have any retroactive effect so as to reduce the benefits of any Eligible Employees as of the date the amendment is adopted, except that such changes may be made as may be required to permit this Trust Agreement to meet the requirements of applicable law.

(3) Change or modify the duties, powers or liabilities of the Trustee hereunder without its consent.

7.3 Termination of the Plan

A termination of the Employer's obligation to provide OPEB pursuant to the Employer's policies and/or applicable collective bargaining agreements for which the Trust was established shall not, in itself, effect a termination of the Trust. Upon any termination of the Employer's obligation to provide OPEB pursuant to the Employer's policies and/or applicable collective bargaining agreements, the Assets of the Trust shall be distributed by the Trustee when directed by the Plan Administrator. From and after the date of such

tion and until final distribution of the Assets the Trustee shall continue to have all powers provided herein as are necessary or expedient for the orderly liquidation and distribution of such assets and the Trust shall continue until the Assets have been completely distributed in accordance with the Employer's policies and/or applicable collective bargaining agreements.

Recovery Based on Mistake of Fact

Not as hereinafter provided, the Assets of the Trust shall never inure to the benefit of the Employer. The Assets shall be held for the exclusive purposes of providing post-employment health care and welfare benefits to Eligible Employees and defraying reasonable expenses of administering the Trust. However, in the case of a contribution which is made by an Employer because of a mistake of fact, that portion of the contribution relating to the mistake of fact (exclusive of any earnings or losses attributable thereto) may be returned to the Employer, provided such return occurs within (2) years after discovery by the Employer of the mistake. If any repayment is made to the Employer, then, as a condition precedent to such repayment, the Employer shall execute, acknowledge and deliver to the Trustee its written undertaking, in a form satisfactory to the Trustee, to indemnify, defend and hold the Trustee harmless from all claims, actions, demands or liabilities arising in connection with such repayment.

Termination

The Trust may be terminated only by the Employer. Such action must be in writing and delivered to the Trustee in accordance with the terms of this Trust Agreement.

ARTICLE VIII MISCELLANEOUS PROVISIONS

Nonalienation

Eligible Employees do not have an interest in the Trust. Accordingly, the Trust shall not in any way be liable to attachment, garnishment, assignment or other process, or be seized, taken, appropriated or applied by any legal or equitable process, to pay any debt or liability of an Eligible Employee or any other party. Trust Assets shall not be subject to the claims of the Employer or the claims of its creditors.

Savings Clause

In the event any provision of this Trust Agreement and each Trust are held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining parts of the Trust Agreement and/or Trust, but this instrument shall be construed and enforced as if said provision had never been included.

Applicable Law

This Trust Agreement shall be construed, administered and governed under the Code and the law of the State of North Carolina. To the extent any of the provisions of this Trust Agreement are inconsistent with the Code or applicable state law, the provisions of the Code or state law shall control. In the event, however, that any provision is susceptible to

more than one interpretation, such interpretation shall be given thereto as is consistent with the Trust Agreement being a tax-exempt trust within the meaning of the Code.

Employment of Counsel

The Trustee may consult with legal counsel (who may be counsel for the Trustee or the Employer) and charge the Trust. The Trustee shall be fully protected in relying on advice of such counsel.

Gender and Number

Words used in the masculine, feminine or neuter gender shall each be deemed to refer to the other whenever the context so requires; and words used in the singular or plural number shall each be deemed to refer to the other whenever the context so requires.

Headings

Headings used in this Trust Agreement are inserted for convenience of reference only and any conflict between such headings and the text shall be resolved in favor of the text.

Counterparts

This Trust Agreement may be executed in an original and any number of counterparts by the Employer and Trustee, each of which shall be deemed to be an original of the one and the same instrument.

TO AND ACCEPTED this _____ day of _____, 20__ .

EMPLOYER

**CITY OF _____,
NORTH CAROLINA**

By: _____

Title: _____

EXHIBIT A

RECEIVED

**Bertie County
Trial Balance Worksheet**

5660002760

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T	Description	Jun 30, 2012	Jun 30, 2013	Adjustments	Jun 30, 2013
			Unadjusted		Adjusted
A	CASH ON DEPOSIT IN C/D	6,081,487.00	6,760,797.00		6,778,503.00
	AJE07 Client's entry transfer to genfund			26,388.00	
	AJE32 carry hold harmless to cap reserve			(3,817.00)	
	AJE33 Transfer from Cap Res to GenFund			(4,865.00)	
A	PETTY CASH	1,225.00	1,225.00		1,225.00
A	TAX RECEIVABLE	547,243.00	547,243.00		685,785.00
	AJE38 Adjust Tax receivable			138,542.00	
A	ACCOUNTS RECEIVABLE MISC	815,814.00	368,320.00		731,098.00
	AJE09 Client's entry to correct a/r			(29,200.00)	
	AJE15 Client's entry to correct a/r			159,268.00	
	AJE15 Client's entry to correct a/r			1,706.00	
	AJE15 Client's entry to correct a/r			2,347.00	
	AJE15 Client's entry to correct a/r			223.00	
	AJE15 Client's entry to correct a/r			4,041.00	
	AJE15 Client's entry to correct a/r			3,549.00	
	AJE15 Client's entry to correct a/r			578.00	
	AJE15 Client's entry to correct a/r			8.00	
	AJE15 Client's entry to correct a/r			193.00	
	AJE15 Client's entry to correct a/r			107.00	
	AJE15 Client's entry to correct a/r			800.00	
	AJE15 Client's entry to correct a/r			3,556.00	
	AJE15 Client's entry to correct a/r			3,434.00	
	AJE15 Client's entry to correct a/r			5,202.00	
	AJE15 Client's entry to correct a/r			3,231.00	
	AJE15 Client's entry to correct a/r			4,363.00	
	AJE15 Client's entry to correct a/r			1.00	
	AJE15 Client's entry to correct a/r			901.00	
	AJE16 Client's entry to correct a/r			8,650.00	
	AJE31 Set up a/r for final sales tax payment			35,277.00	
	AJE31 Set up a/r for final sales tax payment			85,977.00	
	AJE31 Set up a/r for final sales tax payment			38,341.00	
	AJE31 Set up a/r for final sales tax payment			203.00	
	AJE34 Set up a/r for franchise fes			8,828.00	
	AJE39 To record a/r			21,194.00	
A	ACCOUNTS RECEIVABLE COBRA	(737.00)	(5,221.00)		(5,221.00)
A	A/R Refund Vehicle Taxes	(118.00)	1,497.00		1,497.00
A	2% SALES TAX	15,226.00	12,424.00		12,424.00
A	4% SALES TAX	34,741.00	28,450.00		28,450.00
A	ACCOUNTS RECEIVABLE-ARHS	(700.00)	(1,358.00)		(2,158.00)
	AJE15 Client's entry to correct a/r			(800.00)	
A	A/R- PITT CO MEMORIAL HOSPITAL	6,125,205.00	5,627,565.00		5,627,565.00
A	A/R LANDMARK ASSETS SERVICES	288,683.00	288,683.00		288,683.00
A	BERTIE MEM LTD P'SHIP	129,600.00	129,600.00		129,600.00
A	ACCOUNTS RECEIVABLE-VEHICLE TAX	0.00	(89.00)		(89.00)
A	REGISTER OF DEEDS FEES	0.00	(13.00)		(13.00)
L	DEFERRED TAXES	(35.00)	(89.00)		(89.00)
A	EMS-MISC PAYMENTS	(4,122.00)	(4,703.00)		(4,703.00)
A	EMS-MEDICARE PAYMENT	(2,783.00)	(2,783.00)		(2,783.00)
A	EMS-MEDICAID PAYMENT	3,318.00	3,318.00		3,318.00
L	EMS-BILLINGS	179.00	(145.00)		(145.00)
A	DUE FROM LOTTERY FUND	204.00	0.00		0.00
A	DUE FROM EMERG TELE FUND	51,095.00	0.00		0.00
L	ACCOUNTS PAYABLE	(346,782.00)	(382,632.00)		(391,136.00)
	AJE44 record a/p for sch fines			(8,504.00)	
L	ACCOUNTS PAYABLE-MEALS-WHEELS	0.00	(664.00)		(664.00)
L	ACCOUNTS PAYABLE-PEST MGT	(2,482.00)	(2,663.00)		(2,663.00)
L	SOIL/WATER CONSERVATION	(39,855.00)	(42,612.00)		(42,612.00)
L	ACCOUNTS PAYABLE-SENIOR CENTER	(1,179.00)	(1,577.00)		(1,577.00)
L	ACCOUNTS PAYABLE-4-H	(13,734.00)	(13,320.00)		(13,320.00)
L	ACCOUNTS PAYABLE-LEPC	(181.00)	(181.00)		(181.00)
L	ACCOUNTS PAYABLE#12 LOCAL DARE	(273.00)	(273.00)		(273.00)
L	ACCOUNTS PAYABLE-SHERIF-BENVO	(6,216.00)	(6,482.00)		(6,482.00)
L	ACCOUNTS PAYABLE BQCC	0.00	(1,616.00)		(1,616.00)
L	ACCOUNTS PAYABLE BOWL ACT.	0.00	(812.00)		(812.00)
L	FEDERAL W/HOLDING TAXES PAYABLE	0.00	8,343.00		8,343.00
L	Ins Ded Payable-Blue Cross	0.00	(3,893.00)		(3,893.00)
L	INS DED PAYABLE-COLONIAL	0.00	(32.00)		(32.00)
L	FSA-FLEX SPENDING ACCOUNT	0.00	(858.00)		(858.00)
L	ADMIN-FSA/DEP CARE	0.00	(44.00)		(44.00)

Bertie County
Trial Balance Worksheet

5660002760

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is: Report

General Fund Account	T	Description	Jun 30, 2012	Jun 30, 2013 Unadjusted	Adjustments	Jun 30, 2013 Adjusted
00000-215600	L	OTHER DEDUCTIONS PAYABLE	(41.00)	(41.00)		(41.00)
00000-215619	L	AMERICAN CANCER SOCIETY	(60.00)	(45.00)		(45.00)
100000-244010	L	SOUTHEASTERN DRAINAGE	(2,260.00)	0.00		0.00
100000-244011	L	3% STATE INTEREST-VEHICLE	0.00	3.00		3.00
100000-244025	L	OVER-UNDER TAX DEPARTMENT	(231.00)	(395.00)		(395.00)
100000-261003	L	TAXES COLLECTED IN ADVANCE	(25,310.00)	(27,478.00)		(27,478.00)
100000-261004	L	TAXES COLLECTED IN ADVANCE-VEH	(53,455.00)	(53,455.00)		(53,455.00)
100000-261005	L	TAXES COLLECTED IN ADVANCE-EOY	10,625.00	10,625.00		43,375.00
		AJE37 To adjust taxes			32,750.00	
100000-262001	L	TAX RECEIVABLE	(547,243.00)	(547,243.00)		(685,785.00)
		AJE38 Adjust Tax receivable			(138,542.00)	
100000-263000	L	DEFERRED REVENUES-PITT HOSP	(6,125,205.00)	(5,627,565.00)		(5,627,565.00)
100000-263001	L	DEFERRED REVENUE-LANDMARK	(288,683.00)	(288,683.00)		(288,683.00)
100000-263002	L	DEFERRED REVENUE-BERTIE MEM LTI	(129,600.00)	(129,600.00)		(129,600.00)
100000-391002	L	RESERVE FOR ABC .05 TAX	(3,466.00)	(3,416.00)		(3,416.00)
100000-391006	L	RESERVE FOR RESTRICTED DRUG	(29,083.00)	(22,874.00)		(22,874.00)
100000-392900	L	FUND BALANCE	(7,081,968.00)	(6,477,929.00)		(6,487,070.00)
		AJE45 adjust fund balance to actual			(9,141.00)	
100011-411138	R	AD VALOREM TAXES 13	0.00	(475.00)		0.00
		AJE37 To adjust taxes			475.00	
100011-411139	R	AD VALOREM TAXES 12	0.00	(8,222,027.00)		(8,234,222.00)
		AJE37 To adjust taxes			(12,195.00)	
100011-411140	R	AD VALOREM TAXES 11	(7,461,265.00)	(108,338.00)		(108,338.00)
100011-411141	R	AD VALOREM TAXES 10	(91,035.00)	(24,971.00)		(24,971.00)
100011-411142	R	AD VALOREM TAXES 09	(27,680.00)	(9,906.00)		(9,906.00)
100011-411143	R	AD VALOREM TAXES 08	(12,682.00)	(4,205.00)		(4,205.00)
100011-411144	R	AD VALOREM TAXES 07	(9,304.00)	(2,177.00)		(2,177.00)
100011-411145	R	AD VALOREM TAXES 06	(4,212.00)	(1,376.00)		(1,376.00)
100011-411146	R	AD VALOREM TAXES 05	(2,974.00)	(1,516.00)		(1,516.00)
100011-411147	R	AD VALOREM TAXES 04	(1,624.00)	(513.00)		(513.00)
100011-411148	R	AD VALOREM TAXES 03	(1,702.00)	(700.00)		(700.00)
100011-411149	R	AD VALOREM TAXES 02	(1,324.00)	(613.00)		(613.00)
100011-411150	R	AD VALOREM TAXES 01	(896.00)	0.00		0.00
100011-411151	R	AD VALOREM TAXES 00	(166.00)	0.00		0.00
100011-411152	R	AD VALOREM TAXES 99	(738.00)	0.00		0.00
100011-411153	R	AD VALOREM TAXES 98	(759.00)	0.00		0.00
100011-411154	R	AD VALOREM TAXES 97	(817.00)	0.00		0.00
100011-411155	R	AD VALOREM TAXES 96	(886.00)	0.00		0.00
100011-411156	R	AD VALOREM TAXES 95	(1,073.00)	0.00		0.00
100011-411157	R	AD VALOREM TAXES 94	(1,139.00)	0.00		0.00
100011-411158	R	AD VALOREM TAXES 93	(333.00)	0.00		0.00
100011-411238	R	MOT VEHICLE TAXES 13	0.00	(37,082.00)		0.00
		AJE37 To adjust taxes			37,082.00	
100011-411239	R	MOTOR VEHICLE TAXES 12	(55,944.00)	(779,486.00)		(835,430.00)
		AJE37 To adjust taxes			(55,944.00)	
100011-411240	R	MOTOR VEHICLE TAXES 11	(785,533.00)	(155,737.00)		(155,737.00)
100011-411241	R	MOTOR VEHICLE TAXES 10	(139,318.00)	(8,270.00)		(8,270.00)
100011-411242	R	MOTOR VEHICLE TAXES 09	(6,299.00)	(1,976.00)		(1,976.00)
100011-411243	R	MOTOR VEHICLE TAXES 08	(2,823.00)	(1,375.00)		(1,375.00)
100011-411244	R	MOTOR VEHICLE TAXES 07	(1,603.00)	(1,531.00)		(1,531.00)
100011-411245	R	MOTOR VEHICLE TAXES 06	(889.00)	(325.00)		(325.00)
100011-411246	R	MOTOR VEHICLE TAXES 05	(545.00)	(266.00)		(266.00)
100011-411247	R	MOTOR VEHICLE TAXES 04	(272.00)	(313.00)		(313.00)
100011-411248	R	MOTOR VEHICLE TAXES 03	(520.00)	(508.00)		(508.00)
100011-411249	R	MOTOR VEHICLE TAXES 02	(195.00)	(338.00)		(338.00)
100011-411250	R	MOTOR VEHICLE TAXES 01	(117.00)	(144.00)		(144.00)
100011-411251	R	MOTOR VEHICLE TAXES 00	(142.00)	0.00		0.00
100011-411317	R	AD VALOREM-PENALTIES/INTE	(77,440.00)	(78,413.00)		(78,413.00)
100011-411319	R	MOTOR VEHICLE-PENALTIES/	(27,719.00)	(34,832.00)		(34,832.00)
100018-423100	R	1 CENT SALES TAX-PT OF CO	(294,158.00)	(332,324.00)		(367,601.00)
		AJE31 Set up a/r for final sales tax payment			(35,277.00)	
100018-423301	R	1/2 CENT SALES TAX-ART 40	(903,097.00)	(818,679.00)		(904,656.00)
		AJE31 Set up a/r for final sales tax payment			(85,977.00)	
100018-423302	R	1/2 CENT SALES TAX-ART 42	(365,123.00)	(362,117.00)		(400,458.00)
		AJE31 Set up a/r for final sales tax payment			(38,341.00)	
100018-423304	R	1/2 CENT SALES TAX-ART 44	(42.00)	(1,848.00)		(2,051.00)
		AJE31 Set up a/r for final sales tax payment			(203.00)	
100018-424001	R	REG OF DEEDS-EXCISE TAX	(37,341.00)	(65,207.00)		(65,207.00)
100018-431101	R	PMT IN LIEU OF TAXES-FED	(28,326.00)	(26,617.00)		(26,617.00)

**Bertie County
Trial Balance Worksheet**

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Description	Jun 30, 2012	Jun 30, 2013		Jun 30, 2013
		Unadjusted	Adjustments	Adjusted
R LEASE VEHICLE TAX	(506.00)	(427.00)		(427.00)
R SCRAP TIRE DISPOSAL REIMB	(26,127.00)	(25,568.00)		(25,568.00)
R SOLID WASTE DISPOSAL	(12,298.00)	(10,007.00)		(10,007.00)
R BEER & WINE TAX	(65,039.00)	(59,391.00)		(59,391.00)
R STATE-DWI	(2,241.00)	(1,702.00)		(1,702.00)
R MEDICAID EMS COST SET	(15,115.00)	(35,508.00)		(35,508.00)
R HOLD HARMLESS PMT-ART	(51,829.00)	0.00		(21,194.00)
AJE39 To record a/r			(21,194.00)	
R CJPP-STATE	(79,864.00)	0.00		0.00
R CJPP PROGRAM INCOME	(14,251.00)	0.00		0.00
R RC DOMESTIC VIOLENCE-BERT	(2,000.00)	(2,000.00)		(2,000.00)
R RC DOMESTIC VIOLENCE-LOCA	(15,151.00)	(15,090.00)		(15,090.00)
R RC DOMESTIC VIOLENCE-N-HA	(4,000.00)	(4,000.00)		(4,000.00)
R RC DOMESTIC VIOLENCE-HERT	0.00	(2,000.00)		(2,000.00)
R RC DOMESTIC VIOLENCE-CRIM	(79,975.00)	(59,430.00)		(59,430.00)
R COURT FACILITY FEES	(49,148.00)	(37,028.00)		(39,375.00)
AJE15 Client's entry to correct a/r			(2,347.00)	
R FINES AND FORFEITURES	(124,399.00)	(81,129.00)		(85,170.00)
AJE15 Client's entry to correct a/r			(4,041.00)	
R ABANDONED MOBILE HOME	0.00	(1,500.00)		(1,500.00)
R CAMA	(275.00)	(491.00)		(491.00)
R TITLE I HAVA-ELECTIONS	(4,009.00)	(5,041.00)		(5,041.00)
R RESTRICTED DRUG MONEY	(695.00)	(2,812.00)		(2,812.00)
R DRUG TASK FORCE	(1,094.00)	0.00		0.00
R BD OF ED SCHOOL RESOURCE	(106,022.00)	(60,670.00)		(69,320.00)
AJE16 Client's entry to correct a/r			(8,650.00)	
R OJP-BULLETPROOF VEST GRANT	0.00	(356.00)		(356.00)
R EQUIPMENT GRANT 2009	0.00	(35.00)		(35.00)
R MISDEMEANANT CONFINEMENT	(835.00)	(1,411.00)		(1,411.00)
R NC-EMERGENCY MANAGEMENT	(30,383.00)	(35,503.00)		(35,503.00)
R SOIL CONSERVATION	(23,197.00)	(23,092.00)		(23,092.00)
R CLEARING AND SNAGGING	0.00	(17,694.00)		(17,694.00)
R EFNEP PROGRAM ASST	(37,200.00)	(18,700.00)		0.00
AJE09 Client's entry to correct a/r			18,700.00	
R EAT SMART-MOVE MORE	(15,500.00)	(7,500.00)		0.00
AJE09 Client's entry to correct a/r			7,500.00	
R OPERATION ROUND-UP	(1,400.00)	0.00		0.00
R 4-H COOKING CAMP	(2,000.00)	0.00		0.00
R VETERAN SERVICES	(1,452.00)	(1,452.00)		(1,452.00)
R COMMUNITY BASED ALERNATIV	(90,451.00)	(90,451.00)		(90,451.00)
R RURAL GENERAL PUBLIC	(46,205.00)	(52,863.00)		(52,863.00)
R RURAL GEN TRANSP-SUPP	19,990.00	0.00		0.00
R AGING OFFICE	(220,481.00)	(207,600.00)		(228,288.00)
AJE15 Client's entry to correct a/r			(3,556.00)	
AJE15 Client's entry to correct a/r			(3,434.00)	
AJE15 Client's entry to correct a/r			(5,202.00)	
AJE15 Client's entry to correct a/r			(3,231.00)	
AJE15 Client's entry to correct a/r			(4,363.00)	
AJE15 Client's entry to correct a/r			(1.00)	
AJE15 Client's entry to correct a/r			(901.00)	
R ELDERLEY & DISABLED TRANS	(21,542.00)	(19,538.00)		(19,538.00)
R AGING-SR OUTREACH/GEN PUR	(4,491.00)	(3,561.00)		(3,561.00)
R SHHP GRANT	(3,902.00)	(5,252.00)		(5,252.00)
R 2HOT2TROT GRANT	(844.00)	0.00		0.00
R BERTIE/WINDSOR TOWNSHIP	12,970.00	0.00		0.00
R SENIORS ON THE MOVE	(6,500.00)	(3,000.00)		0.00
AJE09 Client's entry to correct a/r			3,000.00	
R CAREGIVERS GRANT	(659.00)	0.00		0.00
R R-U-OK ROUND UP GRANT	(1,250.00)	0.00		0.00
R SENIOR FITNESS GRANT	0.00	(3,000.00)		(3,000.00)
R BEER & WINE LICENSES	(10,321.00)	(1,046.00)		(1,046.00)
R PEDDLERS LICENSES	(50.00)	(50.00)		(50.00)
R CABLE FRANCHISE FEES	(27,536.00)	(26,537.00)		(35,365.00)
AJE34 Set up a/r for franchise fes			(8,828.00)	
R EMERGENCY SVCS FRANCHISE	0.00	(6,000.00)		(6,000.00)
R BUILDING PERMIT FEES	(49,851.00)	(84,987.00)		(84,987.00)
R PLANNING FEES	(3,669.00)	(2,450.00)		(2,450.00)
R RECORDING FEES	(48,213.00)	(51,955.00)		(51,955.00)
R REG OF DEEDS-VITAL STATIS	(13,133.00)	(14,002.00)		(14,002.00)

**Bertie County
Trial Balance Worksheet**

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T	Description	Jun 30, 2012	Jun 30, 2013		Jun 30, 2013
			Unadjusted	Adjustments	Adjusted
4	R MARRIAGE LICENSES	(4,920.00)	(4,440.00)		(4,440.00)
6	R FLOODPLAIN MAPPING FE	(4,803.00)	(5,674.00)		(5,674.00)
7	R DEPT OF CULTURAL RESO	(2,516.00)	(2,579.00)		(2,579.00)
8	R DEED OF TRUST FEE	(475.00)	0.00		0.00
0	R GENERAL FUNDS FEE	(1,401.00)	(2,063.00)		(2,063.00)
01	R PISTOL PERMIT	(1,305.00)	(1,750.00)		(1,750.00)
02	R CONCEALED WEAPON PERMIT	(7,255.00)	(7,510.00)		(7,510.00)
03	R FINGERPRINT CHARGE	(1,160.00)	(2,640.00)		(2,640.00)
01	R TAX COLLECTION FEES	(12,842.00)	(13,181.00)		(13,181.00)
02	R OFFICER FEES	(55,060.00)	(51,596.00)		(53,302.00)
	AJE15 Client's entry to correct a/r			(1,706.00)	
104	R JAIL FEES	(11,030.00)	(10,135.00)		(10,358.00)
	AJE15 Client's entry to correct a/r			(223.00)	
201	R LANDFILL HOST FEES	(2,028,881.00)	(1,671,771.00)		(1,831,039.00)
	AJE15 Client's entry to correct a/r			(159,268.00)	
901	R TOWN ELECTIONS REIMBURSEMENT	(12,541.00)	0.00		0.00
9010	R PARKS & RECREATION FEES	(8,141.00)	(5,004.00)		(5,004.00)
9012	R CONCESSION PROFITS	(543.00)	(382.00)		(382.00)
9013	R CLASS REGISTRATION	(415.00)	0.00		0.00
9801	R SALE OF ANIMALS	(1,304.00)	(1,070.00)		(1,070.00)
9801	R NUTRITION PROGRAM INCOME	(18,039.00)	(15,489.00)		(15,489.00)
9815	R COA CLASS REGISTRATION	(320.00)	(210.00)		(210.00)
93401	R MISCELLANEOUS RENTS	(1,750.00)	(9,306.00)		(9,706.00)
	AJE06 Client's entry for domviol rent			(400.00)	
93403	R RENT-FARM SERVICE AGENCY	(26,712.00)	(26,712.00)		(26,712.00)
93404	R RENT-SOIL CONSERVATION	(2,989.00)	(2,989.00)		(2,989.00)
93407	R RENT-NATIONAL WEATHER SER	(4,800.00)	(4,800.00)		(4,800.00)
93408	R RENT-ROANOKE CHOWAN SAFE	(4,800.00)	(4,800.00)		(4,800.00)
93410	R HOSPITAL LEASE REVENUE	(826,650.00)	(826,650.00)		(826,650.00)
93501	R SALE OF ASSETS	0.00	(6,138.00)		(6,138.00)
93502	R SALE OF LAND-FORECLOSURE	(4,340.00)	(45,280.00)		(45,280.00)
93800	R 5 CENT PER BOTTLE TAX	(2,478.00)	(2,350.00)		(2,551.00)
	AJE15 Client's entry to correct a/r			(8.00)	
	AJE15 Client's entry to correct a/r			(193.00)	
93801	R ABC PROFITS	0.00	(11,698.00)		(11,698.00)
93901	R MISC REVENUES & REFUNDS	(87,427.00)	(13,924.00)		(13,924.00)
93902	R SALE OF COPIES REVENUE	(11,055.00)	(6,099.00)		(6,099.00)
93904	R INSURANCE CLAIMS REIMBURS	(30,609.00)	(114,141.00)		(114,141.00)
93905	R OTHER REFUNDS-MOTOR FUEL	(36,468.00)	(36,360.00)		(36,360.00)
93916	R REIMBURSEMENT FROM ARHS-E	(8,901.00)	(8,061.00)		(8,168.00)
	AJE15 Client's entry to correct a/r			(107.00)	
93919	R ATTORNEY FEES FORECLOSURE	(103,631.00)	(84,394.00)		(84,394.00)
93923	R OVERPAYMENT TAXES	(7,198.00)	(7,197.00)		(7,197.00)
93935	R 5% WATER GROSS RECEIPTS	(9,761.00)	(9,004.00)		(9,004.00)
93936	R 5% ELECTRIC GROSS RECEIPT	(35,438.00)	(31,605.00)		(35,154.00)
	AJE15 Client's entry to correct a/r			(3,549.00)	
93937	R 5% SEWER GROSS RECEIPTS	(5,891.00)	(5,398.00)		(5,976.00)
	AJE15 Client's entry to correct a/r			(578.00)	
93982	R EXT PROGRAM REVENUES	(3,228.00)	(2,718.00)		(2,718.00)
93983	R IMPLEMENTAL FUNCTION OF NC911	0.00	0.00		(26,388.00)
	AJE07 Client's entry transfer to genfund			(26,388.00)	
94801	R REIMB FEMA TORNADO	(3,502.00)	0.00		0.00
94805	R REIMB FEMA-HURRICANE	(48,751.00)	0.00		0.00
94806	R REIMB-INS-HURRICANE	(19,949.00)	0.00		0.00
98101	R INTEREST EARNED ON INVEST	(11,136.00)	(13,484.00)		(13,484.00)
98105	R TRANSFER FROM SCHOOL CAP	(732,041.00)	(788,878.00)		(784,013.00)
	AJE33 Transfer from Cap Res to GenFund			4,865.00	
98160	R INDIRECT COST-WATER DEPAR	(121,769.00)	(92,774.00)		(92,774.00)
12600	E SALARIES & WAGES - PART T	51,104.00	51,104.00		51,104.00
18100	E FICA MATCHING EXPENSE	5,745.00	5,711.00		5,711.00
18300	E GROUP INSURANCE EXPENSES	31,488.00	26,280.00		26,280.00
18600	E WORKERS COMPENSATION INS	240.00	262.00		262.00
19300	E PROFESSIONAL SERVICES	0.00	4,200.00		4,200.00
31000	E TRAVEL	35,359.00	44,407.00		44,407.00
32000	E TELEPHONE & POSTAGE	4,802.00	3,957.00		3,957.00
37000	E ADVERTISING	63.00	2,982.00		2,982.00
45000	E INSURANCE & BONDS	43,246.00	48,094.00		48,094.00
49000	E DUES & SUBSCRIPTIONS	5,907.00	5,801.00		5,801.00
49900	E MISCELLANEOUS EXPENSE	3,778.00	4,958.00		4,958.00

**Bertie County
Trial Balance Worksheet**

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T	Description	Jun 30, 2012	Jun 30, 2013 Unadjusted	Adjustments	Jun 30, 2013 Adjusted
E	SALARIES & WAGES - REGULA	218,815.00	189,271.00		189,271.00
E	SALARIES & WAGES-PT	2,463.00	475.00		475.00
E	FICA MATCHING EXPENSE	13,134.00	14,398.00		14,398.00
E	RETIREMENT MATCHING EXPEN	22,117.00	32,226.00		32,226.00
E	GROUP INSURANCE EXPENSES	23,634.00	20,262.00		20,262.00
E	WORKERS COMPENSATION INS	1,865.00	1,451.00		1,451.00
E	OFFICE SUPPLIES/MATERIALS	5,468.00	5,978.00		5,978.00
E	TRAVEL	5,307.00	5,062.00		5,062.00
E	TELEPHONE & POSTAGE	6,448.00	5,142.00		5,142.00
E	ADVERTISING	100.00	319.00		319.00
E	CONTRACTED SERVICES	2,500.00	0.00		0.00
E	INSURANCE AND BONDS	0.00	640.00		640.00
E	DUES & SUBSCRIPTIONS	1,060.00	181.00		181.00
E	EQUIPMENT-UNDER \$5000	0.00	275.00		275.00
E	SALARIES & WAGES - REGULA	134,924.00	141,691.00		141,691.00
E	FICA MATCHING EXPENSE	9,951.00	10,509.00		10,509.00
E	RETIREMENT MATCHING EXPEN	7,526.00	9,550.00		9,550.00
E	GROUP INSURANCE EXPENSES	19,195.00	21,564.00		21,564.00
E	WORKERS COMPENSATION INS	464.00	473.00		473.00
E	OFFICE SUPPLIES/MATERIALS	7,569.00	7,103.00		7,103.00
E	TRAVEL	1,698.00	3,153.00		3,153.00
E	TELEPHONE & POSTAGE	4,039.00	4,634.00		4,634.00
E	CONTRACTED SERVICES	33,587.00	29,994.00		29,994.00
E	MAINTENANCE CONTRACTS	3,189.00	3,256.00		3,256.00
E	INSURANCE AND BONDS	175.00	175.00		175.00
E	DUES & SUBSCRIPTIONS	25.00	25.00		25.00
E	EQUIPMENT-UNDER \$5000	0.00	461.00		461.00
E	SALARIES & WAGES - REGULA	270,329.00	258,013.00		258,013.00
E	SALARIES & WAGES - PART T	3,066.00	3,047.00		3,047.00
E	FICA MATCHING EXPENSE	20,630.00	19,265.00		19,265.00
E	RETIREMENT MATCHING EXPEN	18,599.00	17,390.00		17,390.00
E	GROUP INSURANCE EXPENSES	53,593.00	50,375.00		50,375.00
E	WORKERS COMPENSATION INS	5,647.00	945.00		945.00
E	OFFICE SUPPLIES/MATERIALS	11,118.00	7,083.00		7,083.00
E	TRAVEL	5,245.00	2,677.00		2,677.00
E	POSTAGE	27,172.00	24,142.00		24,142.00
E	TELEPHONE	4,120.00	3,586.00		3,586.00
E	ADVERTISING	4,760.00	8,281.00		8,281.00
E	CONTRACTED SERVICES	37,015.00	40,235.00		40,235.00
E	MAINTENANCE CONTRACTS	3,212.00	3,286.00		3,286.00
E	INSURANCE & BONDS	450.00	450.00		450.00
E	DUES & SUBSCRIPTIONS	395.00	385.00		385.00
E	MISC EXPENSE TAX REFUNDS	11,536.00	35,176.00		33,008.00
	AJE37 To adjust taxes			(2,168.00)	
E	EQUIPMENT-UNDER \$5000	9,169.00	426.00		426.00
E	CAPITAL OUTLAY - EQUIPMEN	0.00	5,807.00		5,807.00
E	CONTRACTED SERVICES-LEGAL	39,429.00	53,512.00		53,512.00
E	TAX FORECLOSURES	118,054.00	93,489.00		93,489.00
E	UTILITIES	22,143.00	32,701.00		32,701.00
E	MAINTENANCE & REPAIR	0.00	1,250.00		1,250.00
E	BUILDING & EQUIPMENT RENT	372.00	372.00		372.00
E	JANITORIAL SERVICES	46,000.00	46,000.00		46,000.00
E	MISCELLANEOUS EXPENSE	3,125.00	1,889.00		1,889.00
E	SALARIES & WAGES - REGULA	41,153.00	33,395.00		33,395.00
E	SALARIES & WAGES - PART T	21,725.00	31,729.00		31,729.00
E	FICA MATCHING EXPENSE	3,841.00	3,577.00		3,577.00
E	RETIREMENT MATCHING EXPEN	2,831.00	2,251.00		2,251.00
E	GROUP INSURANCE EXPENSES	8,283.00	7,361.00		7,361.00
E	WORKERS COMPENSATION INS	210.00	560.00		560.00
E	OFFICE SUPPLIES/MATERIALS	2,112.00	3,310.00		3,310.00
E	TRAVEL	7,545.00	8,229.00		8,229.00
E	TELEPHONE & POSTAGE	4,837.00	6,102.00		6,102.00
E	ADVERTISING	1,199.00	279.00		279.00
E	CONTRACTED SERVICES	13,018.00	4,790.00		4,790.00
E	HAVA GRANT	3,781.00	4,992.00		4,992.00
E	BUILDING & EQUIPMENT RENT	621.00	599.00		599.00
E	MAINTENANCE CONTRACT	0.00	17,188.00		17,188.00
E	INSURANCE & BONDS	256.00	262.00		262.00
E	DUES & SUBSCRIPTIONS	100.00	10.00		10.00

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is: Report

General Fund Account	T	Description	Jun 30, 2012	Jun 30, 2013	Adjustments	Jun 30, 2013
				Unadjusted		Adjusted
104170-549990	E	EQUIPMENT-UNDER \$5000	221.00	0.00		0.00
104180-512100	E	SALARIES & WAGES - REGULA	140,299.00	131,184.00		131,184.00
104180-518100	E	FICA MATCHING EXPENSE	10,361.00	9,808.00		9,808.00
104180-518200	E	RETIREMENT MATCHING EXPEN	10,739.00	9,956.00		9,956.00
104180-518300	E	GROUP INSURANCE EXPENSES	30,603.00	27,553.00		27,553.00
104180-518600	E	WORKERS COMPENSATION INS	420.00	498.00		498.00
104180-526000	E	OFFICE SUPPLIES/MATERIALS	6,293.00	5,766.00		5,766.00
104180-531000	E	TRAVEL	4,984.00	4,898.00		4,898.00
104180-532000	E	TELEPHONE & POSTAGE	3,400.00	3,111.00		3,111.00
104180-535200	E	MAINTENANCE & REPAIRS EQU	0.00	101.00		101.00
104180-539900	E	CONTRACTED SERVICES	14,134.00	14,567.00		14,567.00
104180-539914	E	DEED EXCISE TAX TO STATE	18,296.00	31,952.00		31,952.00
104180-539915	E	DOMESTIC VIOLENCE/CHILDR	2,870.00	2,590.00		2,590.00
104180-539917	E	FLOODPLAIN MAPPING FE	4,803.00	5,674.00		5,674.00
104180-539919	E	DEPT OF CULTURAL RESO	2,516.00	2,579.00		2,579.00
104180-539921	E	DEED OF TRUST FEES	475.00	0.00		0.00
104180-539923	E	GENERAL FUND FEE	1,401.00	2,063.00		2,063.00
104180-544000	E	MAINTENANCE CONTRACTS	39,974.00	41,951.00		41,951.00
104180-545000	E	INSURANCE & BONDS	976.00	964.00		964.00
104180-549000	E	DUES & SUBSCRIPTIONS	640.00	400.00		400.00
104180-549990	E	EQUIPMENT-UNDER \$5000	4,809.00	0.00		0.00
104190-512100	E	SALARIES & WAGES - REGULA	141,208.00	141,208.00		141,208.00
104190-518100	E	FICA MATCHING EXPENSE	9,882.00	9,873.00		9,873.00
104190-518200	E	RETIREMENT MATCHING EXPEN	9,715.00	9,517.00		9,517.00
104190-518300	E	GROUP INSURANCE EXPENSES	38,558.00	36,772.00		36,772.00
104190-518600	E	WORKERS COMPENSATION INS	2,788.00	4,101.00		4,101.00
104190-521200	E	UNIFORMS	1,504.00	1,986.00		1,986.00
104190-525000	E	VEH SUPPLIES-GAS/OIL/TIRE	7,580.00	6,678.00		6,678.00
104190-529000	E	DEPARTMENTAL SUPPLIES	6,954.00	7,156.00		7,156.00
104190-532000	E	TELEPHONE & POSTAGE	1,373.00	1,568.00		1,568.00
104190-533000	E	UTILITIES	56,353.00	50,976.00		50,976.00
104190-535100	E	MAINTENANCE & REPAIRS BLD	130,046.00	21,446.00		32,562.00
		AJE21 Reclass to R&M			11,116.00	
104190-535200	E	MAINTENANCE & REPAIRS EQU	5,290.00	5,760.00		5,760.00
104190-535300	E	MAINTENANCE & REPAIRS VEH	1,059.00	1,195.00		1,195.00
104190-539900	E	CONTRACTED SERVICES	12,219.00	13,146.00		13,146.00
104190-545000	E	INSURANCE & BONDS	15,061.00	21,096.00		21,096.00
104190-548300	E	JANITORIAL SERVICES	(46,000.00)	(46,000.00)		(46,000.00)
104190-549990	E	EQUIPMENT-UNDER \$5000	3,260.00	2,200.00		2,200.00
104190-551000	E	CAPITAL OUTLAY - EQUIPMEN	0.00	49,681.00		49,681.00
104190-558000	E	CAPITAL OUTLAY-BUILDING	0.00	11,116.00		0.00
		AJE21 Reclass to R&M			(11,116.00)	
104210-512100	E	SALARIES & WAGES - REGULA	98,474.00	105,884.00		105,884.00
104210-518100	E	FICA MATCHING EXPENSE	7,346.00	7,176.00		7,176.00
104210-518200	E	RETIREMENT MATCHING EXPEN	6,775.00	7,137.00		7,137.00
104210-518300	E	GROUP INSURANCE EXPENSES	15,103.00	16,647.00		16,647.00
104210-518600	E	WORKERS COMPENSATION INS	333.00	299.00		299.00
104210-526502	E	EDP SUPPLIES/MATERIALS	1,239.00	1,078.00		1,078.00
104210-531000	E	TRAVEL	1,011.00	707.00		707.00
104210-532001	E	POSTAGE	78.00	69.00		69.00
104210-532002	E	TELEPHONE	4,457.00	3,928.00		3,928.00
104210-532902	E	NC MAIL USER CHARGES	6,208.00	5,767.00		5,767.00
104210-537000	E	ADVERTISING	439.00	0.00		0.00
104210-538300	E	SOFTWARE LICENSE EXPENSE	3,548.00	3,316.00		3,316.00
104210-539900	E	CONTRACTED SERVICES	8,680.00	7,188.00		7,188.00
104210-544000	E	MAINTENANCE/SUPPORT CONTR	24,550.00	27,558.00		27,558.00
104210-549990	E	EQUIPMENT-UNDER \$5000	9,139.00	7,295.00		7,295.00
104210-551000	E	CAPITAL OUTLAY - EQUIP	5,975.00	18,266.00		18,266.00
104310-512100	E	SALARIES & WAGES - REGULA	1,036,736.00	1,069,321.00		1,069,321.00
104310-512600	E	SALARIES & WAGES - PART T	20,637.00	9,137.00		9,137.00
104310-513100	E	SEPARATION ALLOWANCE	726.00	0.00		0.00
104310-518100	E	FICA MATCHING EXPENSE	78,711.00	80,102.00		80,102.00
104310-518200	E	RETIREMENT MATCHING EXPEN	119,093.00	119,949.00		119,949.00
104310-518300	E	GROUP INSURANCE EXPENSES	199,384.00	202,319.00		202,319.00
104310-518600	E	WORKERS COMPENSATION INS	39,965.00	39,785.00		39,785.00
104310-518601	E	UNEMPLOYMENT BENEFITS	0.00	17,168.00		17,168.00
104310-521200	E	UNIFORMS	9,299.00	8,734.00		8,734.00
104310-521201	E	UNIFORMS ACCESSORIES	3,128.00	3,150.00		3,150.00
104310-523800	E	MEDICAL SUPPLIES/DRUGS	0.00	845.00		845.00

**Bertie County
Trial Balance Worksheet**

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Description	Jun 30, 2012	Jun 30, 2013		Jun 30, 2013
		Unadjusted	Adjustments	Adjusted
PHYSICAL/DRUG SCREEN/DNA	110.00	135.00		135.00
VEH SUPPLIES-GAS/OIL/TIRE	172,034.00	167,816.00		176,937.00
AJE45 adjust fund balance to actual			9,141.00	
OFFICE SUPPLIES/MATERIALS	10,282.00	8,902.00		8,902.00
TRAVEL	2,369.00	1,038.00		1,038.00
TELEPHONE & POSTAGE	12,923.00	15,150.00		15,150.00
UTILITIES	9,325.00	11,812.00		11,812.00
MAINTENANCE & REPAIRS BLD	174.00	11,503.00		11,503.00
MAINTENANCE & REPAIRS EQU	17,110.00	4,015.00		4,015.00
MAINTENANCE & REPAIRS VEH	42,322.00	35,099.00		35,099.00
EMPLOYEE TRAINING	2,680.00	3,605.00		3,605.00
OJP-BULLETPROOF VEST	(735.00)	0.00		0.00
MAINTENANCE CONTRACTS	4,537.00	4,764.00		4,764.00
INSURANCE & BONDS	21,014.00	27,731.00		27,731.00
DUES & SUBSCRIPTIONS	402.00	419.00		419.00
RESTRICTED DRUG MONEY	16,071.00	6,823.00		6,823.00
EQUIPMENT-UNDER \$5000	6,847.00	37,470.00		37,470.00
EQUIPMENT GRANT 2009	0.00	33.00		33.00
CAPITAL OUTLAY - VEHICLES	0.00	114,739.00		114,739.00
SALARIES & WAGES - REGULA	167,593.00	221,622.00		221,622.00
SALARIES & WAGES - PART T	9,834.00	3,172.00		3,172.00
FICA MATCHING EXPENSE	12,950.00	16,509.00		16,509.00
RETIREMENT MATCHING EXPEN	11,523.00	14,948.00		14,948.00
GROUP INSURANCE EXPENSES	47,107.00	60,657.00		60,657.00
WORKERS COMPENSATION INS	425.00	715.00		715.00
UNIFORMS	0.00	306.00		306.00
PHYSICAL/DRUG SCREENING	40.00	45.00		45.00
OFFICE SUPPLIES/MATERIALS	2,947.00	2,605.00		2,605.00
TRAVEL	186.00	442.00		442.00
TELEPHONE & POSTAGE	5,382.00	4,435.00		4,435.00
UTILITIES	6,946.00	5,496.00		5,496.00
MAINTENANCE & REPAIRS	250.00	0.00		0.00
MAINTENANCE & REPAIRS EQU	267.00	500.00		500.00
MAINTENANCE CONTRACTS	10,369.00	8,795.00		8,795.00
CONTRACTED SERVICES	0.00	1,800.00		1,800.00
INSURANCE & BONDS	477.00	471.00		471.00
EQUIPMENT-UNDER \$5000	0.00	1,060.00		1,060.00
SALARIES & WAGES - REGULA	27,085.00	37,093.00		37,093.00
FICA MATCHING EXPENSE	2,193.00	2,838.00		2,838.00
RETIREMENT MATCHING EXPEN	1,863.00	2,500.00		2,500.00
GROUP INSURANCE EXPENSES	4,465.00	7,379.00		7,379.00
WORKERS COMPENSATION INS	496.00	333.00		333.00
UNIFORMS	211.00	0.00		0.00
VEH SUPPLIES-GAS/OIL/TIRE	3,526.00	5,798.00		5,798.00
OFFICE SUPPLIES/MATERIALS	140.00	629.00		629.00
DEPARTMENTAL SUPPLIES	0.00	2,042.00		2,042.00
TRAVEL	413.00	1,063.00		1,063.00
TELEPHONE & POSTAGE	1,451.00	1,804.00		1,804.00
PAGING	9,070.00	8,150.00		8,150.00
MAINTENANCE & REPAIRS EQU	34.00	882.00		882.00
MAINTENANCE & REPAIRS VEH	1,044.00	771.00		771.00
ADVERTISING	151.00	0.00		0.00
RESCUE SQUADS	135,000.00	169,275.00		169,275.00
FIRE DEPARTMENTS	240,000.00	240,000.00		240,000.00
FIRE DEPARTMENT GRANTS	3,240.00	0.00		0.00
RESCUE SQUAD GRANTS	2,500.00	0.00		0.00
MEDICAL TRANSPORTS	4,800.00	6,900.00		6,900.00
WATER RESCUE	5,000.00	5,000.00		5,000.00
EMS-MEDICAID	17,546.00	15,115.00		15,115.00
FIRST ALERT	1,000.00	1,000.00		1,000.00
EMERGENCY MGT SUPP-GR	372.00	0.00		0.00
MEDICAL DIRECTOR	14,667.00	16,000.00		16,000.00
INSURANCE & BONDS	1,957.00	2,381.00		2,381.00
MISCELLANEOUS EMERGENCIES	204.00	175.00		175.00
EQUIPMENT-UNDER \$5000	515.00	4,894.00		4,894.00
SALARIES & WAGES - REGULA	184,916.00	183,297.00		183,297.00
SALARIES & WAGES-PART TIME	650.00	325.00		325.00
FICA MATCHING EXPENSE	13,755.00	13,546.00		13,546.00
RETIREMENT MATCHING EXPEN	12,722.00	12,354.00		12,354.00

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Description	Jun 30, 2012	Jun 30, 2013		Jun 30, 2013
		Unadjusted	Adjustments	Adjusted
E GROUP INSURANCE EXPENSES	35,713.00	35,033.00		35,033.00
E WORKERS COMPENSATION INS	2,353.00	4,320.00		4,320.00
E VEH SUPPLIES-GAS/OIL/TIRE	11,932.00	11,415.00		11,415.00
E OFFICE SUPPLIES/MATERIALS	1,011.00	1,739.00		1,739.00
E TRAVEL	4,500.00	2,585.00		2,585.00
E TELEPHONE & POSTAGE	3,014.00	2,961.00		2,961.00
E MAINTENANCE & REPAIRS VEH	246.00	183.00		183.00
E ADVERTISING	122.00	177.00		177.00
E HOMEOWNERS RECOVERY FUND	90.00	45.00		45.00
E INSURANCE & BONDS	1,647.00	1,919.00		1,919.00
E DUES & SUBSCRIPTIONS	565.00	465.00		465.00
E EQUIPMENT-UNDER \$5000	0.00	1,420.00		1,420.00
E PROFESSIONAL SERVICES	4,300.00	5,100.00		5,100.00
E SALARIES & WAGES - REGULA	29,677.00	29,677.00		29,677.00
E SALARIES & WAGES - PART T	6,728.00	6,646.00		6,646.00
E FICA MATCHING EXPENSE	2,785.00	2,779.00		2,779.00
E RETIREMENT MATCHING EXPEN	2,042.00	2,000.00		2,000.00
E GROUP INSURANCE EXPENSES	7,646.00	7,360.00		7,360.00
E WORKERS COMPENSATION INS	432.00	426.00		426.00
E UNIFORMS	403.00	586.00		586.00
E VEH SUPPLIES-GAS/OIL/TIRE	7,244.00	7,398.00		7,398.00
E DEPARTMENTAL SUPPLIES	3,618.00	1,981.00		1,981.00
E TELEPHONE & POSTAGE	764.00	767.00		767.00
E UTILITIES	1,579.00	1,543.00		1,543.00
E MAINTENANCE & REPAIRS VEH	3,101.00	340.00		340.00
E CONTRACTED SERVICES	2,526.00	781.00		781.00
E SPECIAL SHELTER NEEDS	500.00	0.00		0.00
E INSURANCE & BONDS	1,393.00	1,629.00		1,629.00
E EQUIPMENT-UNDER \$5000	2,017.00	3,097.00		3,097.00
E CAPITAL OUTLAY - EQUIPMEN	23,000.00	0.00		0.00
E SALARIES & WAGES - REGULA	49,773.00	1,563.00		1,563.00
E FICA MATCHING EXPENSE	3,788.00	120.00		120.00
E RETIREMENT MATCHING EXPEN	3,424.00	105.00		105.00
E GROUP INSURANCE EXPENSES	7,681.00	0.00		0.00
E WORKERS COMPENSATION INS	3,644.00	0.00		0.00
E VEH SUPPLIES-GAS/OIL/TIRE	3,779.00	0.00		0.00
E OFFICE SUPPLIES/MATERIALS	2,381.00	0.00		0.00
E TELEPHONE & POSTAGE	1,317.00	0.00		0.00
E UTILITIES	7,697.00	0.00		0.00
E MAINTENANCE & REPAIRS B	47.00	0.00		0.00
E JANITORIAL SERVICES	2,340.00	0.00		0.00
E CONTRACTED SERVICES	600.00	0.00		0.00
E CONTRACTED SERVICES-SUBST	22,489.00	0.00		0.00
E INSURANCE & BONDS	2,264.00	0.00		0.00
E SALARIES & WAGES - REGULA	60,247.00	67,647.00		67,647.00
E FICA MATCHING EXPENSE	4,609.00	5,169.00		5,169.00
E RETIREMENT MATCHING EXPEN	3,340.00	4,394.00		4,394.00
E GROUP INSURANCE EXPENSES	2,419.00	4,835.00		4,835.00
E WORKERS COMPENSATION INS	237.00	312.00		312.00
E OFFICE SUPPLIES/POSTAGE	1,133.00	1,712.00		1,712.00
E EDUCATIONAL SUPPLIES	0.00	340.00		340.00
E TRAVEL/TRAINING	6,780.00	4,981.00		4,981.00
E TELECOMMUNICATIONS	3,153.00	2,964.00		2,964.00
E CONTRACTED SERVICES-FACIL	10,274.00	8,795.00		8,795.00
E CONTRACTED SVC-CONSULTANT	0.00	2,098.00		2,098.00
E TRAVEL-FACILITATORS	2,077.00	2,006.00		2,006.00
E BUILDING & EQUIPMENT RENT	4,800.00	4,400.00		4,800.00
AJE06 Client's entry for domviol rent			400.00	
E ADMINISTRATION	5,000.00	5,000.00		5,000.00
E EQUIPMENT-UNDER \$5000	1,319.00	150.00		150.00
E CONTRACTED SERVICES	1,700.00	3,835.00		3,835.00
E CONVENIENCE CENTERS	469,526.00	482,192.00		482,192.00
E TIRE DISPOSAL	21,987.00	20,735.00		20,735.00
E SALARIES & WAGES - REGULA	53,384.00	53,384.00		53,384.00
E FICA MATCHING EXPENSE	4,084.00	4,083.00		4,083.00
E RETIREMENT MATCHING EXPEN	3,673.00	3,598.00		3,598.00
E GROUP INSURANCE EXPENSES	7,696.00	7,416.00		7,416.00
E WORKERS COMPENSATION INS	292.00	157.00		157.00
E OFFICE SUPPLIES/MATERIALS	40.00	101.00		101.00