

**COUNTY OF CLEVELAND, NORTH CAROLINA**  
**AGENDA FOR THE REGULAR COMMISSION MEETING**

**May 19, 2026**

**6:00 PM**

**County Commissioners Chambers**

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- **Call to Order and Determination of a Quorum** - Commission Chair
- **Pledge of Allegiance and Invocation** (Please stand for the Pledge of Allegiance and remain standing for the Invocation)
- **Recognition of Elected Officials**
- **Recognition of Veterans**
- **Recognition of Law Enforcement**
- **Recognition of County Department Heads**

**1. MOTION TO ADOPT THE PROPOSED AGENDA**

*(Only emergency items shall be added to the agenda. Upon approval of the Commission Chair and County Commission, the item will be added.)*

**2. CONSENT AGENDA**

*Motion to approve the following Consent Agenda items: (Consent items will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner.)*

- A. **Tax Administration** April 2026 Collection Report
- B. **Tax Administration** April 2026 Abatements and Supplements
- C. **Finance Department** Budget Transfer Summary
- D. **Emergency Management** Budget Amendment (BNA#081)
- E. **Social Services** Budget Amendment (BNA#082)

- F. **Health Department** Budget Amendment (BNA#083)
- G. **Legal Department** Transfer of Portion of Parcel 22202 to Cleveland Community College
- H. **Finance Department** First Citizens Bank & Trust Company Authorized Representative Resolution

### **REGULAR AGENDA**

- 3. Quarterly Audit Status Update  
David Cotton, County Manager
- 4. Audit Contract and Engagement Letter for FY 2025 - 2026  
David Cotton, County Manager
- 5. County Manager's FY 2026 - 2027 Recommended Budget  
David Cotton, County Manager

### **CLOSED SESSION**

- 6. Closed Session per North Carolina General Statute § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.  
  
Kevin Gordon, Chairman

### **ADJOURN**

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 2, 2026, at 6:00 p.m. in the Commissioners' Chambers.

# COUNTY OF CLEVELAND, NORTH CAROLINA

## AGENDA ITEM SUMMARY

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### April 2026 Collection Report

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**Department:** Tax Administration  
**Agenda Title:** April 2026 Collection Report  
**Agenda Summary:**  
**Proposed Action:**

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#### ATTACHMENTS:

File Name	Description
<input type="checkbox"/> StaffReport_Collections_April2026.docx	Collections Staff Report
<input type="checkbox"/> Copy_of_Percentage_2025_2026.pdf	Percentage
<input type="checkbox"/> Month_End_Gap.pdf	Month End Gap
<input type="checkbox"/> MonthEndRealApril2026.pdf	Month End Real

STAFF REPORT

To: Board of County Commissioners

Date: Thursday, May 7, 2026

Via: David Cotton, County Manager

From: Denise Jones, Tax Collector

Subject: Tax Collector's Monthly Report

Summary Statement:

Review:

- Attached is the Tax Collector's Settlement for April 2026. The collection rate for the month was **97.73%**, which is slightly lower than the same period last year.
- Pursuant to N.C.G.S. 105-350.7, stating a duty of the tax collector shall be to submit to the governing body at each of its regular meetings a report of the amount she has collected on each year's taxes with which she is charged, the amount remaining uncollected, and the steps she is taking to encourage or enforce payment of uncollected taxes, attached is the settlement accounting for the disposition of current and delinquent taxes for the month of April 2026.

Attachment:

(1) April Real Estate Collections

(2) April Gap Collections

(3) April Percentage

Percentage	Real Property				
Revenue	Unit: 010				
	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
July	0.39%	1.04%	0.64%	1.22%	1.90%
August	27.83%	50.45%	53.68%	58.88%	52.70%
September	54.48%	50.87%	51.74%	57.08%	57.95%
October	53.05%	53.44%	54.15%	59.60%	60.75%
November	56.35%	55.56%	56.85%	62.43%	63.75%
December	82.19%	71.47%	75.34%	76.89%	76.38%
January	93.64%	93.88%	94.37%	94.21%	94.36%
February	95.71%	96.36%	96.38%	96.45%	96.34%
March	97.16%	97.08%	97.28%	97.36%	97.64%
April	97.73%	97.86%	97.73%	97.67%	98.13%
May		98.27%	98.06%	97.98%	98.33%
June		98.55%	98.23%	98.22%	98.58%

2020-2021
2.29%
51.81%
56.63%
59.44%
57.87%
77.04%
94.54%
96.46%
97.66%
98.10%
98.30%
98.57%

GAP BILLS  
COUNTY GENERAL

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025			
2024	\$6,955.56		
2023	\$2,912.29		
2022	\$469.63		
2021	\$849.26		
2020	\$236.90		
2019	\$42.42		
2018			
2017			
2016			
2015			

SUB TOTAL	\$11,466.06
FEES	\$2,366.40
INTEREST	\$1,429.25
TOLERANCE	(\$14.89)
TOTAL	\$15,246.82
misc ref fee	\$0.00

ACCOUNT NOS.

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>% COLLECTED UNCOLLECTED</u>	
	<u>04/30/26</u>	<u>LEVY</u>		
2025	\$83,759.57	\$210,443.73		
2024	\$118,690.26	\$253,980.12	39.80%	\$126,684.16
2023	\$101,701.31	\$150,346.43	46.73%	\$135,289.86
2022	\$80,058.40	\$119,384.05	67.64%	\$48,645.12
2021	\$77,806.11	\$103,197.43	67.06%	\$39,325.65
2020	\$62,362.65	\$78,755.54	75.40%	\$25,391.32
2019	\$0.00	\$0.00	79.19%	\$16,392.89
2018	\$0.00	\$0.00	#DIV/0!	\$0.00
2017	\$0.00	\$0.00	#DIV/0!	\$0.00
2016	\$0.00	\$0.00	#DIV/0!	\$0.00
2015	\$0.00	\$0.00	#DIV/0!	\$0.00
	\$0.00	\$0.00	#DIV/0!	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED UNCOLLECTED</u>	
TAX	\$251.10	\$5,789.58	\$0.04	\$131,394.80
TOL.	\$0.00	\$251.10		
INT.	\$0.00			

RESPECTFULLY,  
*Denise Jones*  
Denise Jones/Tax Collector

REAL-PERSONAL  
COUNTY GENERAL

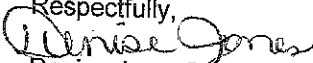
<u>YEAR</u> <u>DEF REV</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u> <u>2026</u>
2025	\$321,894.20		
2024	\$38,227.31		
2023	\$14,320.19		
2022	\$4,539.99		
2021	\$2,087.46		
2020	\$666.84		
2019	\$567.90		
2018	\$748.71		
2017	\$501.52		
2016	\$330.33		
2015			

SUB TOTAL	\$383,884.45
DISCOUNT	
INTEREST	\$29,550.40
ADVERTISING	\$2,093.89
GARNISHMENT	\$9,759.07
NSF	\$0.03
LEGAL FEES	\$4,189.86
TOLERANCE	(\$24.27)
TOTAL	\$429,453.43
misc fee	
	\$429,453.43

ACCOUNT NOS

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u> <u>04/30/26</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025	\$55,629,566.32	\$56,923,272.42	97.73%	\$1,293,706.10
2024	\$55,161,000.18	\$55,503,813.46	99.38%	\$342,813.28
2023	\$55,704,678.13	\$56,014,376.36	99.45%	\$309,698.23
2022	\$54,737,056.07	\$55,006,754.51	99.51%	\$269,698.44
2021	\$53,160,422.60	\$53,233,025.25	99.86%	\$72,602.65
2020	\$50,295,343.21	\$50,377,546.14	99.84%	\$82,202.93
2019	\$49,424,872.37	\$49,603,675.79	99.64%	\$178,803.42
2018	\$46,583,122.70	\$46,670,730.86	99.81%	\$87,608.16
2017	\$44,133,782.10	\$44,180,514.77	99.89%	\$46,732.67
2016	\$43,722,015.46	\$43,749,513.16	99.94%	\$27,497.70
2015	\$42,988,490.99	\$42,988,490.99	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>
TAX	\$3,455.23	\$15,157.58		
DISC	(\$10.72)	\$3,616.04	21.23%	\$56,238.81
TOL	\$0.25	\$171.28		
		INT		

Respectfully,  
  
Denise Jones/Tax Collector

REAL-PERSONAL  
CLEVELAND COUNTY SOLID WASTE

<u>YEAR</u>	<u>FEEES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$29,679.19		
2024	\$7,172.09		
2023	\$3,896.70		
2022	\$1,094.27		
2021	\$620.81		
2020	\$293.42		
2019	\$318.43		
2018	\$229.15		
2017	\$5,467.96		
2016	\$124.00		
2015			

SUB TOTAL	<u>\$48,896.02</u>
DISCOUNT	
INTEREST	
TOLERANCE	
TOTAL	<u>\$48,896.02</u>

ACCOUNT NOS

<u>YEAR</u>	<u>FEEES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>04/30/26</u>			
2025	\$2,398,512.92	\$2,578,521.82	93.02%	\$180,008.90
2024	\$2,209,779.35	\$2,265,391.31	97.55%	\$55,611.96
2023	\$2,226,143.26	\$2,262,517.98	98.39%	\$36,374.72
2022	\$2,212,476.86	\$2,235,825.17	98.96%	\$23,348.31
2021	\$2,177,696.02	\$2,198,441.91	99.06%	\$20,745.89
2020	\$2,014,350.44	\$2,029,075.19	99.27%	\$14,724.75
2019	\$2,013,923.83	\$2,027,291.73	99.34%	\$13,367.90
2018	\$1,899,146.73	\$1,910,737.56	99.39%	\$11,590.83
2017	\$1,913,372.46	\$1,924,768.70	99.41%	\$11,396.24
2016	\$1,715,554.46	\$1,728,486.93	99.25%	\$12,932.47
2015	\$1,734,571.71	\$1,734,571.71	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>	
TAX	\$0.00	\$0.00	\$142.50	0.00%	\$142.50
DISC	\$0.00	\$0.00			
TOL	\$0.00	\$0.00			
		INT			

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 3170

**REAL-PERSONAL  
CLEVELAND COUNTY SCHOOLS**

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$111,237.40		
2024	\$9,774.84		
2023	\$3,662.66		
2022	\$1,160.93		
2021	\$534.56		
2020	\$175.48		
2019	\$149.45		
2018	\$197.02		
2017	\$132.00		
2016	\$86.93		
2015			
SUB TOTAL		\$127,111.27	
DISCOUNT			
INTEREST		\$8,961.31	
TOLERANCE		(\$7.36)	
TOTAL			020.600.5.524.00

ACCOUNT NOS

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>04/30/26</u>				
2025	\$19,222,505.98	\$19,666,399.94		97.74%	\$443,893.96
2024	\$14,105,227.31	\$14,192,908.25		99.38%	\$87,680.94
2023	\$14,244,578.30	\$14,323,798.67		99.45%	\$79,220.37
2022	\$13,999,701.50	\$14,068,802.58		99.51%	\$69,101.08
2021	\$13,600,417.76	\$13,618,987.49		99.86%	\$18,569.73
2020	\$13,235,644.67	\$13,257,277.75		99.84%	\$21,633.08
2019	\$13,006,573.23	\$13,053,627.06		99.64%	\$47,053.83
2018	\$12,258,744.56	\$12,281,798.86		99.81%	\$23,054.30
2017	\$11,614,180.90	\$11,626,479.33		99.89%	\$12,298.43
2016	\$11,505,822.25	\$11,513,058.82		99.94%	\$7,236.57
2015	\$11,312,789.23	\$11,312,789.23		100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>	
TAX	\$971.90	\$4,375.12	\$19,987.55	0.00%	\$15,612.43
DISC	(\$2.99)	\$1,014.59			
TOL	\$0.06	\$45.62	INT		

Respectfully,  
  
 Denise Jones/Tax Collector

REAL-PERSONAL  
COUNTY FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025	\$34,557.62		
2024	\$3,569.30		
2023	\$1,304.44		
2022	\$376.69		
2021	\$150.65		
2020	\$75.15		
2019	\$64.46		
2018	\$97.85		
2017	\$58.15		
2016	\$27.45		
2015			

SUB TOTAL	\$40,281.76
DISCOUNT	
INTEREST	\$3,096.96
TOLERANCE	(\$2.86)
TOTAL	\$43,375.86

ACCOUNT NOS

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>04/30/26</u>	<u>LEVY</u>		
2025	\$4,356,931.96	\$4,488,541.41	97.07%	\$131,609.45
2024	\$3,554,375.64	\$3,583,430.57	99.19%	\$29,054.93
2023	\$3,598,389.50	\$3,616,420.36	99.50%	\$18,030.86
2022	\$3,520,168.21	\$3,533,619.03	99.62%	\$13,450.82
2021	\$3,476,860.21	\$3,481,993.05	99.85%	\$5,132.84
2020	\$3,008,624.92	\$3,012,931.23	99.86%	\$4,306.31
2019	\$2,922,011.65	\$2,925,255.41	99.89%	\$3,243.76
2018	\$2,892,423.38	\$2,895,036.51	99.91%	\$2,613.13
2017	\$2,827,970.87	\$2,830,141.01	99.92%	\$2,170.14
2016	\$1,470,224.05	\$1,471,194.68	99.93%	\$970.63
2015	\$1,456,966.12	\$1,456,966.12	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>	
TAX	\$237.90	\$1,325.47	\$4,955.00	26.75%	\$3,629.53
DISC	(\$0.10)	\$265.40			
TOL	\$0.00	\$27.60	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 5110

REAL-PERSONAL  
FALLSTON FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025			
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$0.00
DISCOUNT	
INTEREST	
TOLERANCE	
TOTAL	\$0.00

074.000.2.240.00

YEAR	TAXES COLLECTED THRU		LEVY	COLLECTE UNCOLLECTED	
	04/30/26				
2025	\$0.00		\$0.00	0.00%	\$0.00
2024	\$0.00		\$0.00	0.00%	\$0.00
2023	\$0.00		\$0.00	0.00%	\$0.00
2022	\$28.51		\$28.51	100.00%	\$0.00
2021	\$19.14		\$19.14	100.00%	\$0.00
2020	\$76.90		\$76.90	100.00%	\$0.00
2019	\$91.77		\$91.77	100.00%	\$0.00
2018	\$614.00		\$614.00	100.00%	\$0.00
2017	\$1,416.38		\$1,416.38	100.00%	\$0.00
2016	\$131,423.70		\$131,497.47	99.94%	\$73.77
2015	\$139,416.76		\$139,416.76	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	COLLECTE UNCOLLECTED
TAX	\$0.00	\$0.00	\$0.00 #DIV/0!
DISC	\$0.00 \$0.00		
TOL	\$0.00 \$0.00	INT	

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 7990

REAL-PERSONAL  
LATTIMORE FIRE  
#7 VFD

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025			
2024	\$486.98		
2023	\$164.19		
2022	\$37.85		
2021	\$2.99		
2020			
2019			
2018			
2017			
2016			
2015			
SUB TOTAL			
DISCOUNT			
INTEREST			
TOLERANCE			
TOTAL			

		ACCOUNT NOS
		075.000.2.240.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>04/30/26</u>				
2025	\$464.40		\$464.40	100.00%	\$0.00
2024	\$314,934.89		\$317,075.34	99.32%	\$2,140.45
2023	\$319,216.55		\$320,239.00	99.68%	\$1,022.45
2022	\$315,398.45		\$315,792.62	99.88%	\$394.17
2021	\$301,878.25		\$302,273.40	99.87%	\$395.15
2020	\$263,612.04		\$263,928.81	99.88%	\$316.77
2019	\$263,990.79		\$264,361.86	99.86%	\$371.07
2018	\$254,728.97		\$254,973.94	99.90%	\$244.97
2017	\$245,671.29		\$245,874.41	99.92%	\$203.12
2016	\$273,850.97		\$273,935.95	99.97%	\$84.98
2015	\$264,997.38		\$264,997.38	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>	
TAX	\$0.00	\$16.23	\$218.86	7.42%	\$202.63
DISC	\$0.00	\$0.00			
TOL	\$0.00	\$0.00	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 11870

REAL-PERSONAL  
RIPPY FIRE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$4,145.77		
2024	\$417.03		
2023	\$224.81		
2022	\$28.15		
2021	\$44.59		
2020	\$2.68		
2019	\$2.68		
2018	\$2.68		
2017	\$2.68		
2016	\$1.53		
2015			

SUB TOTAL	\$4,872.60
DISCOUNT	
INTEREST	\$366.91
TOLERANCE	(\$0.29)
TOTAL	\$5,239.22

ACCOUNT NOS

076.000.2.240.00

YEAR	TAXES COLLECTED THRU			
	04/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	\$414,467.85	\$430,081.46	96.37%	\$15,613.61
2024	\$355,859.23	\$359,530.35	98.98%	\$3,671.12
2023	\$353,288.79	\$354,539.50	99.65%	\$1,250.71
2022	\$352,967.64	\$353,855.45	99.75%	\$887.81
2021	\$345,309.32	\$345,843.65	99.85%	\$534.33
2020	\$306,199.27	\$306,598.05	99.87%	\$398.78
2019	\$306,591.61	\$306,927.38	99.89%	\$335.77
2018	\$300,900.90	\$303,651.46	99.09%	\$2,750.56
2017	\$296,740.03	\$299,706.32	99.01%	\$2,966.29
2016	\$170,702.12	\$170,922.23	99.87%	\$220.11
2015	\$179,670.29	\$179,670.29	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$27.89	\$537.29	\$665.87	80.69%	\$128.58
DISC	(\$0.14)	\$27.75			
TOL	\$0.00	\$0.00			
		INT			

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 12560

REAL-PERSONAL  
CITY OF SHELBY

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$64,065.02		
2024	\$8,430.66		
2023	\$2,947.42		
2022	\$773.91		
2021	\$660.92		
2020	\$107.06		
2019	\$118.79		
2018	\$86.00		
2017	\$81.83		
2016			
2015			

SUB TOTAL	\$77,271.61
DISCOUNT	
INTEREST	\$5,455.79
TOLERANCE	(\$1.98)
SUBTOTAL	\$82,725.42
2% COLL FEE	(\$1,654.51)
TOTAL	\$81,070.91

ACCOUNT NOS

077.000.2.240.00  
010.413.4.540.00  
10.000.1.203.00  
WIRE TRANSFER

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>		<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	<u>04/30/26</u>				
2025	\$15,528,969.59	\$15,870,583.64		97.85%	\$341,614.05
2024	\$13,547,306.27	\$13,636,635.71		99.34%	\$89,329.44
2023	\$12,910,036.04	\$13,067,396.44		98.80%	\$157,360.40
2022	\$12,823,850.31	\$12,979,432.82		98.80%	\$155,582.51
2021	\$12,654,632.88	\$12,678,318.22		99.81%	\$23,685.34
2020	\$12,056,060.95	\$12,093,548.32		99.69%	\$37,487.37
2019	\$11,494,552.32	\$11,630,759.42		98.83%	\$136,207.10
2018	\$9,758,323.91	\$9,802,016.56		99.55%	\$43,692.65
2017	\$9,312,909.72	\$9,319,558.56		99.93%	\$6,648.84
2016	\$8,008,846.60	\$8,015,103.11		99.92%	\$6,256.51
2015	\$7,419,605.07	\$7,419,605.07		100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>	
TAX	\$65.21	\$708.23	\$21,699.79	3.26%	\$20,991.56
DISC	(\$0.33)	\$64.88			
TOL	\$0.00	\$0.00	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 12560

REAL-PERSONAL  
CITY OF SHELBY  
DISTRICT 25

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$6,399.08		
2024	\$99.22		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$6,498.30
DISCOUNT	
INTEREST	\$256.75
TOLERANCE	
SUBTOTAL	\$6,755.05
2% COLL FEE	(\$135.10)
TOTAL	\$6,619.95

ACCOUNT NOS

077.000.2.240.00  
010.413.4.540.00  
10.000.1.203.00  
WIRE TRANSFER

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$393,371.36	\$405,069.74		97.11%	\$11,698.38
2024	\$374,813.01	\$377,067.33		99.40%	\$2,254.32
2023	\$369,163.62	\$369,814.68		99.82%	\$651.06
2022	\$381,890.90	\$382,567.47		99.82%	\$676.57
2021	\$367,482.79	\$367,729.49		99.93%	\$246.70
2020	\$358,997.48	\$360,064.03		99.70%	\$1,066.55
2019	\$351,456.38	\$351,872.23		99.88%	\$415.85
2018	\$339,999.68	\$340,376.82		99.89%	\$377.14
2017	\$321,423.36	\$321,938.62		99.84%	\$515.26
2016	\$319,452.04	\$320,709.54		99.61%	\$1,257.50
2015	\$316,006.52	\$316,006.52		100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX \$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC \$0.00 \$0.00				
TOL \$0.00 \$0.00		INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 1411

**REAL-PERSONAL  
TOWN OF BOILING SPRINGS**

YEAR	TAXES COLLECTED	MONTH OF	APRIL
DEF REV			2026
2025	\$7,703.52		
2024	\$215.93		
2023			
2022	\$173.42		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$8,092.87
DISCOUNT	
INTEREST	\$360.11
TOLERANCE	\$0.13
SUBTOTAL	\$8,453.11
2% COLL FEE	(\$169.06)
TOTAL	\$8,284.05

ACCOUNT NOS

078.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU			
	04/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	\$1,421,204.18	\$1,441,221.82	98.61%	\$20,017.64
2024	\$1,180,500.48	\$1,182,825.84	99.80%	\$2,325.36
2023	\$1,119,803.01	\$1,121,053.77	99.89%	\$1,250.76
2022	\$1,076,979.07	\$1,078,299.90	99.88%	\$1,320.83
2021	\$1,077,893.96	\$1,078,774.11	99.92%	\$880.15
2020	\$995,689.40	\$996,485.90	99.92%	\$796.50
2019	\$996,741.15	\$997,021.08	99.97%	\$279.93
2018	\$950,962.60	\$951,146.36	99.98%	\$183.76
2017	\$919,210.24	\$919,458.25	99.97%	\$248.01
2016	\$822,312.93	\$822,394.90	99.99%	\$81.97
2015	\$807,907.09	\$807,907.09	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$0.00	\$865.81	\$1,375.44	62.95%	\$509.63
DISC	\$0.00	\$0.00			
TOL	\$0.00	\$0.00	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 6230

REAL-PERSONAL  
TOWN OF GROVER

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$2,771.75		
2024	\$208.24		
2023	\$50.69		
2022	\$0.20		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		<u>ACCOUNT NOS</u>
SUB TOTAL	\$3,030.88	
DISCOUNT		
INTEREST	\$147.69	
TOLERANCE		
SUBTOTAL	\$3,178.57	079.000.2.240.00
2% COLL FEE	(\$63.57)	010.413.4.540.00
TOTAL	\$3,115.00	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>			
	<u>04/30/26</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025	\$291,447.88	\$295,524.49	98.62%	\$4,076.61
2024	\$189,522.91	\$190,441.25	99.52%	\$918.34
2023	\$184,465.79	\$185,088.16	99.66%	\$622.37
2022	\$182,065.59	\$182,097.09	99.98%	\$31.50
2021	\$182,044.62	\$182,091.72	99.97%	\$47.10
2020	\$138,940.53	\$138,940.53	100.00%	\$0.00
2019	\$135,566.03	\$135,566.03	100.00%	\$0.00
2018	\$120,176.21	\$120,177.50	100.00%	\$1.29
2017	\$117,927.31	\$117,935.42	99.99%	\$8.11
2016	\$118,134.77	\$118,153.55	99.98%	\$18.78
2015	\$121,096.35	\$121,096.35	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!
DISC	\$0.00	\$0.00		\$0.00
TOL	\$0.00	\$0.00	INT	

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 7770

REAL-PERSONAL  
CITY OF KINGS MOUNTAIN

YEAR DEF REV	TAXES COLLECTED	MONTH OF	APRIL 2026
2025	\$24,603.10		
2024	\$584.69		
2023	\$259.04		
2022	\$368.44		
2021	\$88.17		
2020	\$32.43		
2019	\$0.74		
2018			
2017	\$8.63		
2016			
2015			

SUB TOTAL	\$25,945.24
DISCOUNT	
INTEREST	\$1,591.56
TOLERANCE	(\$2.26)
SUBTOTAL	\$27,534.54
2% COLL FEE	(\$550.69)
TOTAL	\$26,983.85

ACCOUNT NOS  
  
080.000.2.240.00  
010.413.4.540.00  
10.000.1.203.00  
WIRE TRANSFER

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$11,023,652.80	\$11,129,123.59		99.05%	\$105,470.79
2024	\$7,949,694.82	\$7,969,187.92		99.76%	\$19,493.10
2023	\$8,423,853.79	\$8,434,253.57		99.88%	\$10,399.78
2022	\$7,532,135.68	\$7,539,792.61		99.90%	\$7,656.93
2021	\$6,791,127.56	\$6,797,352.90		99.91%	\$6,225.34
2020	\$6,737,507.00	\$6,740,808.04		99.95%	\$3,301.04
2019	\$6,792,009.39	\$6,794,142.18		99.97%	\$2,132.79
2018	\$6,592,401.11	\$6,594,043.03		99.98%	\$1,641.92
2017	\$5,245,412.53	\$5,247,729.45		99.96%	\$2,316.92
2016	\$4,664,246.20	\$4,667,007.73		99.94%	\$2,761.53
2015	\$3,870,385.99	\$3,870,385.99		100.00%	\$0.00

April Collections				
2016-24 CITY MUN	\$0.00	\$0.00		\$0.00
2025 CITY MUN	\$1,671.54	\$0.00		\$170,486.62

Shown separately for information only. These amounts are incorporated in the totals above.

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$1,595.62	\$1,815.67	\$17,461.15	10.40%	\$15,645.48
DISC	(\$7.97)	\$1,587.85			
TOL	\$0.20	\$0.00			
			INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 8010

REAL-PERSONAL  
TOWN OF LATTIMORE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$478.00		
2024	\$186.77		
2023	\$10.48		
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$675.25
DISCOUNT	
INTEREST	\$33.19
TOLERANCE	
SUBTOTAL	\$708.44
2% COLL FEE	(\$14.17)
TOTAL	\$694.27

ACCOUNT NOS

081.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$56,888.02		\$57,817.45	98.39%	\$929.43
2024	\$40,248.96		\$40,464.60	99.47%	\$215.64
2023	\$40,617.20		\$40,657.24	99.90%	\$40.04
2022	\$40,291.93		\$40,304.96	99.97%	\$13.03
2021	\$40,176.70		\$40,177.61	100.00%	\$0.91
2020	\$33,110.00		\$33,110.97	100.00%	\$0.97
2019	\$33,046.64		\$33,046.64	100.00%	\$0.00
2018	\$32,516.04		\$32,516.04	100.00%	\$0.00
2017	\$30,974.51		\$31,010.85	99.88%	\$36.34
2016	\$31,583.55		\$31,583.55	100.00%	\$0.00
2015	\$33,208.85		\$33,208.85	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	\$0.00	\$0.00	0.00%	\$0.00
DISC	\$0.00	\$0.00		
TOL	\$0.00			
		INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 14350

**REAL-PERSONAL  
CLEVELAND CO. SANITARY DISTRICT  
CLEVELAND COUNTY WATER**

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$10,442.59		
2024	\$1,014.70		
2023	\$368.65		
2022	\$106.75		
2021	\$44.36		
2020	\$15.97		
2019	\$14.75		
2018	\$22.37		
2017	\$13.91		
2016	\$11.60		
2015			

SUB TOTAL	\$12,055.65
DISCOUNT	
INTEREST	\$898.26
TOLERANCE	(\$0.81)
SUBTOTAL	\$12,953.10
2% COLL FEE	(\$259.06)
TOTAL	\$12,694.04

ACCOUNT NOS

082.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$1,390,216.37	\$1,431,041.78		97.15%	\$40,825.41
2024	\$998,164.34	\$1,006,193.34		99.20%	\$8,029.00
2023	\$1,002,315.46	\$1,010,692.41		99.17%	\$8,376.95
2022	\$980,478.08	\$988,998.27		99.14%	\$8,520.19
2021	\$979,580.66	\$980,899.52		99.87%	\$1,318.86
2020	\$869,035.09	\$870,000.23		99.89%	\$965.14
2019	\$824,381.31	\$829,189.32		99.42%	\$4,808.01
2018	\$753,525.43	\$755,933.74		99.68%	\$2,408.31
2017	\$735,854.29	\$737,038.93		99.84%	\$1,184.64
2016	\$732,167.93	\$732,677.52		99.93%	\$509.59
2015	\$730,188.30	\$730,188.30		100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$66.96	\$473.53	\$1,456.87	32.50%	\$983.34
DISC	(\$0.06)	\$73.43			
TOL	\$0.00	\$6.53	INT		

Respectfully,  
*Denise Jones*  
Denise Jones Tax Collector

VENDOR 7865

REAL-PERSONAL  
TOWN OF KINGSTOWN

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025	\$2,647.35		
2024	\$470.56		
2023			
2022	\$191.09		
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$3,309.00
DISCOUNT	
INTEREST	\$185.93
TOLERANCE	(\$0.13)
SUBTOTAL	\$3,494.80
2% COLL FEE	(\$69.90)
TOTAL	\$3,424.90

ACCOUNT NOS

083.000.2.240.00  
010.413.4.540.00  
10.000.1.203.00  
WIRE TRANSFER

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$107,905.14	\$124,832.64		86.44%	\$16,927.50
2024	\$89,556.75	\$94,322.11		94.95%	\$4,765.36
2023	\$91,681.72	\$93,749.08		97.79%	\$2,067.36
2022	\$89,892.83	\$90,834.74		98.96%	\$941.91
2021	\$88,743.53	\$89,015.54		99.69%	\$272.01
2020	\$72,354.48	\$72,423.95		99.90%	\$69.47
2019	\$71,732.88	\$71,761.54		99.96%	\$28.66
2018	\$71,351.65	\$71,430.30		99.89%	\$78.65
2017	\$51,873.10	\$51,928.14		99.89%	\$55.04
2016	\$52,107.12	\$52,117.89		99.98%	\$10.77
2015	\$67,606.44	\$67,606.44		100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC	\$0.00	\$0.00		
TOL	\$0.00	\$0.00		
		INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 5120

REAL-PERSONAL  
TOWN OF FALLSTON

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$250.96		
2024	\$1.23		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$252.19
DISCOUNT	
INTEREST	\$12.75
TOLERANCE	(\$0.01)
SUBTOTAL	\$264.93
2% COLL FEE	(\$5.30)
TOTAL	\$259.63

ACCOUNT NOS

084.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU			
	04/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	\$33,459.59	\$34,751.36	96.28%	\$1,291.77
2024	\$23,105.55	\$23,314.63	99.10%	\$209.08
2023	\$24,220.82	\$24,296.41	99.69%	\$75.59
2022	\$24,011.55	\$24,029.32	99.93%	\$17.77
2021	\$22,674.97	\$22,684.06	99.96%	\$9.09
2020	\$18,787.92	\$19,064.30	98.55%	\$276.38
2019	\$18,862.67	\$18,880.39	99.91%	\$17.72
2018	\$18,928.63	\$18,932.85	99.98%	\$4.22
2017	\$18,502.85	\$18,509.14	99.97%	\$6.29
2016	\$18,528.21	\$18,533.75	99.97%	\$5.54
2015	\$20,213.87	\$20,213.87	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!
DISC	\$0.00	\$0.00		\$0.00
TOL	\$0.00	\$0.00		INT

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 4640 REAL-PERSONAL  
TOWN OF EARL

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025	\$609.75		
2024	\$4.63		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

		<u>ACCOUNT NOS</u>
SUB TOTAL	\$614.38	
DISCOUNT		
INTEREST	\$19.32	
TOLERANCE	(\$0.25)	
SUBTOTAL	\$633.45	085.000.2.240.00
2% COLL FEE	(\$12.67)	010.413.4.540.00
TOTAL	\$620.78	

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>			
	<u>04/30/26</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025	\$33,460.84	\$35,230.35	94.98%	\$1,769.51
2024	\$21,702.05	\$22,074.69	98.31%	\$372.64
2023	\$21,424.89	\$21,552.14	99.41%	\$127.25
2022	\$20,264.09	\$20,291.24	99.87%	\$27.15
2021	\$20,026.78	\$20,067.58	99.80%	\$40.80
2020	\$16,934.86	\$16,973.40	99.77%	\$38.54
2019	\$16,867.83	\$16,891.52	99.86%	\$23.69
2018	\$16,514.25	\$16,537.94	99.86%	\$23.69
2017	\$15,193.64	\$15,216.00	99.85%	\$22.36
2016	\$14,769.23	\$14,780.51	99.92%	\$11.28
2015	\$14,706.47	\$14,706.47	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!
DISC	\$0.00	\$0.00		\$0.00
TOL	\$0.00	\$0.00	INT	

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 11240

REAL-PERSONAL  
TOWN OF POLKVILLE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$502.77		
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$502.77
DISCOUNT	
INTEREST	\$16.78
TOLERANCE	
SUBTOTAL	\$519.55
2% COLL FEE	(\$10.39)
TOTAL	\$509.16

ACCOUNT NOS

086.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$37,810.77		\$38,929.81	97.13%	\$1,119.04
2024	\$25,799.01		\$25,855.89	99.78%	\$56.88
2023	\$15,823.54		\$15,833.73	99.94%	\$10.19
2022	\$15,622.31		\$15,636.26	99.91%	\$13.95
2021	\$15,327.41		\$15,332.47	99.97%	\$5.06
2020	\$12,592.81		\$12,616.07	99.82%	\$23.26
2019	\$12,477.28		\$12,479.74	99.98%	\$2.46
2018	\$12,299.76		\$12,302.07	99.98%	\$2.31
2017	\$12,049.94		\$12,052.25	99.98%	\$2.31
2016	\$11,806.76		\$11,813.19	99.95%	\$6.43
2015	\$12,055.19		\$12,055.19	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC	\$0.00	\$0.00			
TOL	\$0.00	\$0.00	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 8060

REAL-PERSONAL  
TOWN OF LAWDALE

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$3,934.60		
2024	\$26.02		
2023	\$157.22		
2022	\$144.02		
2021	\$20.01		
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$4,281.87
DISCOUNT	
INTEREST	\$287.45
TOLERANCE	(\$0.41)
SUBTOTAL	\$4,568.91
2% COLL FE	(\$91.38)
TOTAL	\$4,477.53

ACCOUNT NOS

087.000.2.240.00  
010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>			
	<u>04/30/26</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
2025	\$109,408.09	\$114,978.24	95.16%	\$5,570.15
2024	\$71,886.20	\$73,164.30	98.25%	\$1,278.10
2023	\$71,594.30	\$72,422.82	98.86%	\$828.52
2022	\$71,919.29	\$72,468.22	99.24%	\$548.93
2021	\$70,954.36	\$71,436.46	99.33%	\$482.10
2020	\$64,235.11	\$64,658.36	99.35%	\$423.25
2019	\$64,807.01	\$65,230.89	99.35%	\$423.88
2018	\$43,313.91	\$43,592.04	99.36%	\$278.13
2017	\$43,215.52	\$43,433.51	99.50%	\$217.99
2016	\$42,326.48	\$42,482.11	99.63%	\$155.63
2015	\$45,845.97	\$45,845.97	100.00%	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!
DISC	\$0.00	\$0.00		\$0.00
TOL	\$0.00	\$0.00	INT	

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 2330

REAL-PERSONAL  
TOWN OF CASAR

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$451.94		
2024	\$0.90		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$452.84
DISCOUNT	
INTEREST	\$41.42
TOLERANCE	
SUBTOTAL	\$494.26
2% COLL FEE	(\$9.89)
TOTAL	\$484.37

ACCOUNT NOS

088.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$19,748.17	\$20,598.63		95.87%	\$850.46
2024	\$14,322.50	\$14,416.18		99.35%	\$93.68
2023	\$7,159.51	\$7,172.30		99.82%	\$12.79
2022	\$7,170.77	\$7,177.42		99.91%	\$6.65
2021	\$7,066.79	\$7,075.11		99.88%	\$8.32
2020	\$6,164.62	\$6,169.99		99.91%	\$5.37
2019	\$5,869.93	\$5,883.70		99.77%	\$13.77
2018	\$5,683.41	\$5,683.96		99.99%	\$0.55
2017	\$5,757.74	\$5,758.29		99.99%	\$0.55
2016	\$5,683.20	\$5,683.32		100.00%	\$0.12
2015	\$5,553.43	\$5,553.43		100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC	\$0.00	\$0.00			
TOL	\$0.00	\$0.00	INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 14630

REAL-PERSONAL  
TOWN OF WACO

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$856.11		
2024			
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			


SUB TOTAL	\$856.11
DISCOUNT	
INTEREST	\$53.56
TOLERANCE	
SUBTOTAL	\$909.67
2% COLL FEE	(\$18.19)
TOTAL	\$891.48

ACCOUNT NOS

089.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU			
	04/30/26	LEVY	% COLLECTED	UNCOLLECTED
2025	\$47,805.07	\$51,890.85	92.13%	\$4,085.78
2024	\$35,133.38	\$36,252.67	96.91%	\$1,119.29
2023	\$33,623.83	\$34,166.79	98.41%	\$542.96
2022	\$33,750.79	\$33,871.40	99.64%	\$120.61
2021	\$32,338.37	\$32,478.70	99.57%	\$140.33
2020	\$25,742.49	\$25,790.86	99.81%	\$48.37
2019	\$25,471.62	\$25,517.05	99.82%	\$45.43
2018	\$24,714.76	\$24,761.93	99.81%	\$47.17
2017	\$24,774.25	\$24,832.06	99.77%	\$57.81
2016	\$24,291.47	\$24,371.21	99.67%	\$79.74
2015	\$23,857.19	\$23,857.19	100.00%	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	\$0.00	\$0.00	\$0.00	#DIV/0!
DISC	\$0.00	\$0.00		\$0.00
TOL	\$0.00	\$0.00		INT

Respectfully,  
  
Denise Jones/Tax Collector

VENDOR 10910

**REAL-PERSONAL  
TOWN OF PATTERSON SPRINGS**

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
<u>DEF REV</u>			<u>2026</u>
2025	\$514.85		
2024			
2023	\$31.94		
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

SUB TOTAL	\$546.79
DISCOUNT	
INTEREST	\$26.21
TOLERANCE	(\$0.12)
TOTAL	\$572.88
2% COLL FEE	(\$11.46)
TOTAL	\$561.42

ACCOUNT NOS

091.000.2.240.00  
010.413.4.540.00

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$63,193.55	\$65,269.58		96.82%	\$2,076.03
2024	\$36,869.55	\$37,042.18		99.53%	\$172.63
2023	\$36,884.12	\$37,040.35		99.58%	\$156.23
2022	\$39,244.12	\$39,309.35		99.83%	\$65.23
2021	\$36,040.10	\$36,089.13		99.86%	\$49.03
2020	\$31,381.85	\$31,414.05		99.90%	\$32.20
2019	\$31,354.63	\$31,401.35		99.85%	\$46.72
2018	\$30,558.21	\$30,586.51		99.91%	\$28.30
2017	\$30,059.63	\$30,082.46		99.92%	\$22.83
2016	\$0.00	\$0.00		#DIV/0!	\$0.00
2015	\$0.00	\$0.00		#DIV/0!	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED
TAX	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC	\$0.00	\$0.00		
TOL	\$0.00	\$0.00		
		INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

VENDOR 1180

REAL-PERSONAL  
TOWN OF BELWOOD

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025	\$685.11		
2024	\$30.85		
2023	\$24.58		
2022	\$2.19		
2021	\$0.65		
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$743.38	
DISCOUNT		
INTEREST	\$60.85	
TOLERANCE	(\$0.04)	
TOTAL	\$804.19	092.000.2.240.00
2% COLL FEE	(\$16.08)	010.413.4.540.00
TOTAL	\$788.11	

YEAR	TAXES COLLECTED THRU		LEVY	% COLLECTED	UNCOLLECTED
	04/30/26				
2025	\$46,810.57	\$50,675.87		92.37%	\$3,865.30
2024	\$32,239.01	\$32,788.61		98.32%	\$549.60
2023	\$32,091.50	\$32,367.97		99.15%	\$276.47
2022	\$31,353.29	\$31,651.17		99.06%	\$297.88
2021	\$30,077.02	\$30,087.12		99.97%	\$10.10
2020	\$25,939.80	\$25,954.22		99.94%	\$14.42
2019	\$24,543.36	\$24,554.81		99.95%	\$11.45
2018	\$23,067.45	\$23,115.69		99.79%	\$48.24
2017	\$0.00	\$0.00		#DIV/0!	\$0.00
2016	\$0.00	\$0.00		#DIV/0!	\$0.00
2015	\$0.00	\$0.00		#DIV/0!	\$0.00

2026 DEF REV COLL	TAX	LEVY	%COLLECTED	UNCOLLECTED	
TAX	\$0.00	\$0.00	\$48.13	0.00%	\$48.13
DISC	\$0.00	\$0.00			
TOL	\$0.00				
		INT			

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

REAL-PERSONAL  
LAWNSDALE MUNICIPAL

VENDOR

<u>YEAR</u>	<u>TAXES COLLECTED</u>	<u>MONTH OF</u>	<u>APRIL</u>
DEF REV			2026
2025	\$983.66		
2024	\$6.51		
2023			
2022			
2021			
2020			
2019			
2018			
2017			
2016			
2015			

ACCOUNT NOS.

SUB TOTAL	\$990.17	
DISCOUNT		
INTEREST	\$48.89	
TOLERANCE	(\$0.06)	
TOTAL	\$1,039.00	
2% COLL FEE	(\$20.78)	097.000.2.240.00
TOTAL	\$1,018.22	010.413.4.540.00

<u>YEAR</u>	<u>TAXES COLLECTED THRU</u>	<u>LEVY</u>	<u>% COLLECTED</u>	<u>UNCOLLECTED</u>
	04/30/26			
2025	\$27,352.10	\$28,744.66	95.16%	\$1,392.56
2024	\$18,210.53	\$18,530.06	98.28%	\$319.53
2023	\$0.00	\$0.00	#DIV/0!	\$0.00
2022	\$0.00	\$0.00	#DIV/0!	\$0.00
2021	\$0.00	\$0.00	#DIV/0!	\$0.00
2020	\$0.00	\$0.00	#DIV/0!	\$0.00
2019	\$0.00	\$0.00	#DIV/0!	\$0.00
2018	\$0.00	\$0.00	#DIV/0!	\$0.00
2017	\$0.00	\$0.00	#DIV/0!	\$0.00
2016	\$0.00	\$0.00	#DIV/0!	\$0.00
2015	\$0.00	\$0.00	#DIV/0!	\$0.00

<u>2026 DEF REV COLL</u>	<u>TAX</u>	<u>LEVY</u>	<u>%COLLECTED</u>	<u>UNCOLLECTED</u>
TAX	\$0.00	\$0.00	#DIV/0!	\$0.00
DISC	\$0.00	\$0.00		
TOL	\$0.00			
		INT		

Respectfully,  
*Denise Jones*  
Denise Jones/Tax Collector

**TOTAL TAXES COLLECTED APRIL 2026**

YEAR	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
DEF REV	\$0.00	\$0.00	\$0.00
2025	\$629,414.34	\$11,865.54	\$641,279.88
2024	\$70,928.46	\$5,171.49	\$76,099.95
2023	\$27,423.01	\$751.90	\$28,174.91
2022	\$8,997.90	\$1,285.87	\$10,283.77
2021	\$4,255.17	\$419.74	\$4,674.91
2020	\$1,369.03	\$66.42	\$1,435.45
2019	\$1,237.20	\$0.00	\$1,237.20
2018	\$1,383.78	\$0.00	\$1,383.78
2017	\$6,266.68	\$0.00	\$6,266.68
2016	\$581.84	\$0.00	\$581.84
2015	\$0.00	\$0.00	\$0.00
			<u>\$771,418.37</u>

TOTALS	\$751,857.41	\$19,560.96	\$771,418.37
DISCOUNT	\$0.00		\$0.00
INTEREST	\$51,585.22	\$2,395.18	\$53,980.40
TOLERANCE	(\$40.91)	(\$24.41)	(\$65.32)
ADVERTISING	\$2,093.89		
GARNISHMEN	\$9,759.07	GAP BILL FEES	DEFERRED GAP
NSF	\$0.03	\$2,366.40	\$414.63
LEGAL FEES	\$4,189.86		\$0.00
TOTALS	\$819,444.57	\$24,298.13	\$0.00

MISC FEE	\$0.00		GRAND TOTAL
TAXES COLL	\$819,444.57		\$843,742.70
DEF	\$6,420.71		\$6,649.94
DISC	(\$22.31)		\$414.63
TOL	\$0.51		\$850,807.27
INT	\$251.03		

**TOTAL TAXES UNCOLLECTED APRIL 2026**

	AMOUNT-REAL	AMOUNT-GAP	COMBINED AMT
2025	\$2,628,412.43	\$222,669.96	\$2,851,082.39
2024	\$652,474.67	\$234,474.39	\$886,949.06
2023	\$628,396.06	\$84,165.08	\$712,561.14
2022	\$552,722.27	\$67,797.78	\$620,520.05
2021	\$151,401.83	\$44,032.75	\$195,434.58
2020	\$168,131.45	\$28,379.73	\$196,511.18
2019	\$387,633.21	\$0.00	\$387,633.21
2018	\$176,678.28	\$0.00	\$176,678.28
2017	\$87,110.19	\$0.00	\$87,110.19
2016	\$60,171.62	\$0.00	\$60,171.62
2015	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00
	<u>\$5,493,132.01</u>	\$681,519.69	\$6,174,651.70

DEF REV	\$114,132.62	\$250,286.04	\$364,418.66
TOTAL UNCOLLECTED	<u>\$5,607,264.63</u>	\$931,805.73	\$6,539,070.36

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**April 2026 Abatements and Supplements**

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**Department:** Tax Administration

**Agenda Title:** April 2026 Abatements and Supplements

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

File Name	Description
<input type="checkbox"/> APRIL_2026_ABATE_SUPP.pdf	042026 Abatements & Supplements

MONTH OF APRIL 2025-2026

DISTRICT	FUND		2026	2025	2024	2023	2022	2021
<u>COUNTY GENERAL</u>	<u>10</u>	ABATEMENTS		(701.39)	(1,089.95)		(13.94)	
		SUPPLEMENTS	12,581.32					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(163.40)					
<u>CONSOLIDATED SCHOOL</u>	<u>20</u>	ABATEMENTS		(242.43)	(278.67)		(3.56)	
		SUPPLEMENTS	3,533.86					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(56.56)					
<u>COUNTY FIRE</u>	<u>28</u>	ABATEMENTS		(55.27)	(84.73)		(2.22)	
		SUPPLEMENTS	815.88					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(22.10)					
<u>COUNTY SCHOOLS</u>	<u>71</u>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
<u>SHELBY SCHOOLS</u>	<u>72</u>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
<u>KINGS MTN SCHOOLS</u>	<u>73</u>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
<u>FALLSTON FIRE</u>	<u>74</u>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
<u>LATTIMORE FIRE</u>	<u>75</u>	ABATEMENTS						
		SUPPLEMENTS	194.87					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
<u>RIPPY FIRE</u>	<u>76</u>	ABATEMENTS						
		SUPPLEMENTS	71.43					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(3.16)					

TOTAL ABATEMENTS	10-76		0.00	(999.09)	(1,453.35)	0.00	(19.72)	0.00
TOTAL SUPPLEMENTS	10-76		17,197.36	0.00	0.00	0.00	0.00	0.00
TOTAL HB ABATEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB SUPPLEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP ABATEMENTS	10-76		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-76		(245.22)	0.00	0.00	0.00	0.00	0.00
<b>CITY OF SHELBY</b>	<b>77</b>	ABATEMENTS		(68.69)	(77.04)			
		SUPPLEMENTS	547.23					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(14.35)					
TOTAL ABATEMENTS	77		0.00	(68.69)	(77.04)	0.00	0.00	0.00
TOTAL SUPPLEMENTS	77		532.88	0.00	0.00	0.00	0.00	0.00
<b>TOWN OF BOILING SPRGS</b>	<b>78</b>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(1.45)					
TOTAL ABATEMENTS	78		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	78		(1.45)	0.00	0.00	0.00	0.00	0.00
<b>TOWN OF GROVER</b>	<b>79</b>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(0.55)					
TOTAL ABATEMENTS	79		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	79		(0.55)	0.00	0.00	0.00	0.00	0.00
<b>CITY OF KINGS MOUNTAIN</b>	<b>80</b>	ABATEMENTS		(379.00)	(419.29)			
		SUPPLEMENTS	5,447.27					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(0.47)					
TOTAL ABATEMENTS	80		0.00	(379.00)	(419.29)	0.00	0.00	0.00
TOTAL SUPPLEMENTS	80		5,446.80	0.00	0.00	0.00	0.00	0.00
<b>TOWN OF LATTIMORE</b>	<b>81</b>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
TOTAL ABATEMENTS	81		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	81		0.00	0.00	0.00	0.00	0.00	0.00
<b>UPPER CLEVE WATER DIST</b>	<b>82</b>	ABATEMENTS		(15.78)	(19.36)		(0.51)	
		SUPPLEMENTS	270.93					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(6.70)					
TOTAL ABATEMENTS	82		0.00	(15.78)	(19.36)	0.00	(0.51)	0.00
TOTAL SUPPLEMENTS	82		264.23	0.00	0.00	0.00	0.00	0.00
<b>TOWN OF KINGSTOWN</b>	<b>83</b>	ABATEMENTS						
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						

		<b>GAP SUPPLEMENTS</b>						
<b>TOTAL ABATEMENTS</b>	<b>83</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>83</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF FALLSTON</u></b>	<b><u>84</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>	<b>(0.11)</b>					
<b>TOTAL ABATEMENTS</b>	<b>84</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>84</b>		<b>(0.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF EARL</u></b>	<b><u>85</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>						
<b>TOTAL ABATEMENTS</b>	<b>85</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>85</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF POLKVILLE</u></b>	<b><u>86</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>	<b>(0.31)</b>					
<b>TOTAL ABATEMENTS</b>	<b>86</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>86</b>		<b>(0.31)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF LAWNSDALE</u></b>	<b><u>87</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>	<b>(1.45)</b>					
<b>TOTAL ABATEMENTS</b>	<b>87</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>87</b>		<b>(1.45)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF CASAR</u></b>	<b><u>88</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>						
<b>TOTAL ABATEMENTS</b>	<b>88</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>88</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF WACO</u></b>	<b><u>89</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>	<b>(0.46)</b>					
<b>TOTAL ABATEMENTS</b>	<b>89</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>89</b>		<b>(0.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>TOWN OF PATTERSON SPRGS</u></b>	<b><u>91</u></b>	<b>ABATEMENTS</b>						
		<b>SUPPLEMENTS</b>						
		<b>HB ABATEMENTS</b>						
		<b>HB SUPPLEMENTS</b>						
		<b>GAP ABATEMENTS</b>						
		<b>GAP SUPPLEMENTS</b>	<b>(0.42)</b>					
<b>TOTAL ABATEMENTS</b>	<b>91</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SUPPLEMENTS</b>	<b>91</b>		<b>(0.42)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

TOWN OF BELWOOD	92	ABATEMENTS		(1.65)	(1.65)			
		SUPPLEMENTS	48.13					
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
TOTAL ABATEMENTS	92		0.00	(1.65)	(1.65)	0.00	0.00	0.00
TOTAL SUPPLEMENTS	92		48.13	0.00	0.00	0.00	0.00	0.00
<u>TOWN OF LAWDALE</u>	<u>97</u>	ABATEMENTS						
MUNICIPAL FIRE		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS	(0.36)					
TOTAL ABATEMENTS	97		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLEMENTS	97		(0.36)	0.00	0.00	0.00	0.00	0.00
<u>S/W COLLECTIONS</u>	<u>54</u>	ABATEMENTS		(37.50)	(105.37)			
		SUPPLEMENTS						
		HB ABATEMENTS						
		HB SUPPLEMENTS						
		GAP ABATEMENTS						
		GAP SUPPLEMENTS						
TOTAL ABATEMENTS	54		0.00	(37.50)	(105.37)	0.00	0.00	0.00
TOTAL SUPPLEMENTS	54		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REG ABATEMENTS	10-92		0.00	(1,501.71)	(2,076.06)	0.00	(20.23)	0.00
TOTAL REG SUPPLEMENTS	10-92		23,510.92	0.00	0.00	0.00	0.00	0.00
TOTAL HB ABATEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HB SUPPLEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP ABATEMENTS	10-92		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GAP SUPPLEMENTS	10-92		(271.85)	0.00	0.00	0.00	0.00	0.00
PAGE TOTALS	10-92	ABATEMENTS	0.00	(1,501.71)	(2,076.06)	0.00	(20.23)	0.00
PAGE TOTALS	10-92	SUPPLEMENTS	23,239.07	0.00	0.00	0.00	0.00	0.00
MONTHLY GRAND TOTAL		ABATEMENTS	(4,673.25)					
MONTHLY GRAND TOTAL		SUPPLEMENTS	23,239.07					

SHERRY LAVENDER  
TAX ASSESSOR









**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Budget Transfer Summary**

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**Department:** Finance Department  
**Agenda Title:** Budget Transfer Summary  
**Agenda Summary:**  
**Proposed Action:**

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**ATTACHMENTS:**

File Name	Description
<input type="checkbox"/> Budget_Transfer_Summaries_05.19.2026.pdf	Budget Transfer Summary

County of Cleveland, North Carolina  
 Manager's Budget Summary  
 Presented at the May 19th, 2026 Board Meeting  
 Time Period Covered : 04/25/2026 to 05/06/2026  
 For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions	\$ 150.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply	\$ 5,000.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	\$ (3,000.00)
26168	4/28/2026	012	543	Health Dept Grants	Transfer Funds To Cover Deficits In Various Dept Expense	Social Security Taxes	\$ (50.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Emerg & Contingency-Wic Cs	\$ (3,100.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ 100.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Capital Equipment	\$ 1,239.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Automotive Supplies	\$ 1,000.00
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Maint Contracts-Equip	\$ (1,000.00)
26168	4/28/2026	012	541	Environmental Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	\$ (3,389.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	\$ 2,741.00
26168	4/28/2026	012	533	Adult Health	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ 100.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Emergency/Contingency	\$ (3,125.00)
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	\$ (1,600.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	\$ (5,741.00)
26168	4/28/2026	012	532	Tb/Std/Cd	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	\$ 3,000.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ 500.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	\$ 1,000.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Maint Bldg/Grounds	\$ (500.00)
26168	4/28/2026	012	533	Adult Health	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	\$ (100.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Advertising/Promotions	\$ 1,069.00
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Medicare Taxes	\$ (1.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Prescription Drugs	\$ (17,689.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	\$ 2,000.00
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply-Pathw	\$ (300.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Services	\$ 100.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	\$ 2,500.00
26168	4/28/2026	012	547	Ca li-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Medicare Taxes	\$ (750.00)
26168	4/28/2026	012	550	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	\$ (3,169.00)
26168	4/28/2026	012	551	Primary Care	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Partners Block Grant	\$ 301.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions	\$ 2,000.00
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Medicine & Supplies	\$ 5,000.00
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	\$ 3,125.00
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Opioid	\$ (7,000.00)
26168	4/28/2026	012	530	Health Administration	Transfer Funds To Cover Deficits In Various Dept Expense	Insurance /Bonding	\$ (2,000.00)
26168	4/28/2026	024	424	Opioid Settlement	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supplies	\$ 2,000.00
26168	4/28/2026	012	547	Ca li-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Employer 401K	\$ (750.00)
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Departmental Supply	\$ 7,000.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	\$ 20,208.00
26168	4/28/2026	012	547	Ca li-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Cpcm	\$ 750.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Utilities	\$ 2,000.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Controlled Property Exp	\$ 5,188.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ (36,396.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26168	4/28/2026	012	547	Ca li-Cc4C Pcm	Transfer Funds To Cover Deficits In Various Dept Expense	Telecommunications-Cpcm	\$ 750.00
26168	4/28/2026	012	543	Health Dept Grants	Transfer Funds To Cover Deficits In Various Dept Expense	License/Permit/Certificate-Cmap	\$ 50.00
26168	4/28/2026	012	544	Dental Clinic	Transfer Funds To Cover Deficits In Various Dept Expense	Rental/Lease Equip/Other	\$ 2,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	\$ 3,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Pharmacy Fees	\$ 15,000.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Telecommunications	\$ 850.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital/Doctor Fees	\$ (3,000.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital/Doctor Fees	\$ 38.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training	\$ (2,801.00)
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Advertising/Promotions	\$ 4,602.00
26168	4/28/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	\$ (2,500.00)
26168	4/28/2026	012	538	Maternal Health	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	\$ 8,000.00
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Dues/Subscriptions-Wic Cs	\$ 1,000.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ 100.00
26168	4/28/2026	012	537	Child Health	Transfer Funds To Cover Deficits In Various Dept Expense	Lab Supplies	\$ 8,000.00
26168	4/28/2026	012	539	Family Planning	Transfer Funds To Cover Deficits In Various Dept Expense	Professional Serv	\$ 100.00
26168	4/28/2026	012	539	Family Planning	Transfer Funds To Cover Deficits In Various Dept Expense	Contracted Services	\$ (100.00)
26168	4/28/2026	012	537	Child Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	\$ (8,000.00)
26168	4/28/2026	012	538	Maternal Health	Transfer Funds To Cover Deficits In Various Dept Expense	Hospital Insurance	\$ (8,000.00)
26168	4/28/2026	012	540	Women-Infants-Children	Transfer Funds To Cover Deficits In Various Dept Expense	Travel/Training-Wic Ne	\$ 2,000.00
26168	4/28/2026	012	534	School Health	Transfer Funds To Cover Deficits In Various Dept Expense	Education/Certif/Training	\$ 500.00
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Controlled Property Exp	\$ (250,000.00)
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Capital Equipment	\$ 250,000.00
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Maint Contracts-Equip	\$ (10,000.00)
26169	5/4/2026	010	449	Electronic Maintenance	Btd Transfer Funds For Public Safety Radios For Correct Account.	Departmental Supply	\$ 10,000.00

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Emergency Management: Budget Amendment (BNA#081)**

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**Department:** Emergency Management  
**Agenda Title:** Budget Amendment (BNA#081)  
**Agenda Summary:**  
**Proposed Action:**

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**ATTACHMENTS:**

File Name	Description
<input type="checkbox"/> BNA_081_Duke_Energy_grant.pdf	Budget Amendment (BNA#081)



Receipt Number	75697	Clear Date		Posted Date	03/16/26
Receipt Date	03/13/26	Bank No			
Receipt Code					
Customer Id		Payer	DUKE ENERGY		
Description	FY26 DUKE ENERGY				
Payment Code	6	EFT	Check No		
Amount	\$49,200.00				
Cash Account	010-000-1-130-01		HOMETRUST-OPERATING AC		

	Account Number	ASN	Type	Amount
1	010-445-4-409-00		R	\$49,200.00
	LOCAL REVENUES		FY26 DUKE ENERGY	



A quote for your consideration.

To retrieve this eQuote online, log in to your [Dell Premier Page](#) and search for your eQuote number under "Quotes" in the top menu bar.

**Quote No.:** 3000201321194.1  
**Total (USD):** \$7,480.70  
**eQuote Name:** EOC Quote  
**eQuote Creator:** seth.spurling@clevelandcountync.gov  
**Quoted On:** Apr. 10, 2026  
**Expires By:** Apr. 24, 2026

**Company Name:** -  
**Customer Number:** -  
**Premier Page Name:** Cleveland County, NC

**Contract Name:** State of North Carolina - Microcomputers, Peripherals, and related Services  
**Contract Code:** C000000008653  
**Customer Agreement Number:** 204A-ITS-400203

**Billing Address:**

-  
,

### Pricing Summary

	Qty	Unit Price	Discounted Unit Price	Subtotal
<b>1. Dell Pro Smart Dock - SD25</b>	<b>16</b>	<b>\$349.99</b>	<b>\$255.49</b>	<b>\$4,087.84</b>
Premier discount		- \$94.50		
<b>2. Dell Pro 24 Plus Monitor - P2425H</b>	<b>16</b>	<b>\$249.99</b>	<b>\$182.49</b>	<b>\$2,919.84</b>
Premier discount		- \$67.50		
			<b>Subtotal:</b>	<b>\$7,007.68</b>
			<b>Shipping:</b>	<b>\$0.00</b>
			<b>Estimated Tax:</b>	<b>\$473.02</b>
			<b>Total (USD):</b>	<b>\$7,480.70</b>

**Shipping Address:**

Cleveland County IT  
 Spurling Seth  
 311 E Marion St  
 Basement Floor Suite B4  
 Shelby , NC 28150-4611

**Shipping Method:**

FREE Standard Delivery

**Product Details**

		Qty	Unit Price	Subtotal
1.	 <b>Dell Pro Smart Dock - SD25 (210-BRQC)</b> Order Code: sd25sap	16	\$255.49	\$4,087.84

Module	Description	Product Code	SKU	Qty
Dell Pro Smart Dock - SD25	Dell Pro Smart Dock - SD25	GH9M8EW	210-BRQC	1
Service	3Y Basic Hardware Service with Advance Exchange after remote diagnosis	G0GXZW7	718-2043,718-2044	1

		Qty	Unit Price	Subtotal
2.	 <b>Dell Pro 24 Plus Monitor - P2425H (210-BMGH)</b> Order Code: p2425hsap	16	\$182.49	\$2,919.84

Module	Description	Product Code	SKU	Qty
Dell Pro 24 Plus Monitor - P2425H	Dell Pro 24 Plus Monitor - P2425H	GWP6CXB	210-BMGH	1
Standard Hardware Support Service	3Y Basic Hardware Service with Advanced Exchange after remote diagnosis	G2V0K68	814-5380,814-5381	1

**Need Help?**

We're here to answer any of your Order Support questions. [Contact Us.](#)

CONNECT WITH DELL:



## Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for Fourteen days from the date of this Quote. All products, pricing, and other information are based on the latest information available and are subject to change for any reason, including but not limited to tariffs imposed by government authorities, shortages in materials or resources, increase in the cost of manufacturing or other factors beyond Supplier's reasonable control. If such changes occur, pricing may be adjusted or purchase orders may be cancelled by Supplier, even after an order has been placed. Supplier also reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors and/or customer changes to Supplier's planned delivery date. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to [Tax\\_Department@dell.com](mailto:Tax_Department@dell.com) or [ARSalesTax@emc.com](mailto:ARSalesTax@emc.com), as applicable.

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**Offer-Specific, Third Party and Program Specific Terms:** Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on [www.dell.com/offeringspecificterms](http://www.dell.com/offeringspecificterms) ("Offer Specific Terms").

**In case of Resale only:** Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

**In case of Financing only:** If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.



www.carolinatraffic.com

**Rented from**  
130 SC-161  
Clover, SC 29710  
704-588-7055 Phone

**Customer #: 2974**  
Cleveland County  
PO Box 1210  
SHELBY, NC 28151

**Status: Quote**

Quote #: q104983-1  
  
Quoted: Thu 5/14/2026 9:00AM  
Billed Thru: Thu 5/14/2026  
Job Loc: PO Box 1210  
  
Ordered By: Bobby Horton  
  
Operator: Brett Stallings  
Job Descr: Cleveland County - Full Matrix MBs

**Sales Rep:** Dawson Rosenfeld 704-995-9044 DRosenfeld@CarolinaTraffic.com

Qty	Key	Items Sold	Status	Each	Price
2	MBFMS-1	Message Board - Full Matrix - For Sale	Retail	\$19,437.50	\$38,875.00
1	VMPSLT4000S	Ver-mac Portable Solar Light Tower	Retail	\$19,625.00	\$19,625.00
1	JDel	Delivery	Delivery	\$2,150.00	\$2,150.00

**Used at Address**

704-472-3647  
Cleveland County  
PO Box 1210  
SHELBY, NC 28151

- (2) PCMS-1500 - Ver-Mac Pro Series Full Matrix Portable Changeable Message Sign for Purchase
  - 75" x 132" display panel, 28 x 48 pixels
  - 3 x 95 watt solar panels, Stealth Technology, Jamlogic Refresh & Alerts
  - NTCIP V-Touch Controller
  - 4G Modem & 10 year cell plan - Non SWZ
  
- (1) PSLT-4000S-Max - Ver-Mac LED Portable Solar Light Tower Trailer-Max Solar for Purchase
  - 8 Maintenance Free batteries and 740 watt Bi-Facial solar panels, battery charger
  - 4 LED fixtures, 20' mast, intelligent controller, out riggers, timer

Customer is responsible for unload and install.

Payment due upfront unless credit account is established.

**Quote**

This is a contract. The back of this contract contains important Terms and Conditions including Lessor's disclaimer from all liability for injury or damage and details of lessee's obligations. These terms and conditions are a part of this contract. Please read them.

The undersigned represents and warrants that s/he has read the Terms and Conditions included in this contract and has the legal authority and power to sign this contract and be legally bound by such Terms and Conditions, understanding that this contract is valid and enforceable once executed by the Lessee below.

**Signature:**


---

 Cleveland County

<b>Sales:</b>	<b>\$58,500.00</b>
<b>Delivery Charge:</b>	<b>\$2,150.00</b>
<b>Subtotal:</b>	<b>\$60,650.00</b>
<b>CLEVELAND COUNTY NC:</b>	<b>\$4,093.88</b>
<b>Total:</b>	<b>\$64,743.88</b>
<b>Paid:</b>	<b>\$0.00</b>
<b>Amount Due:</b>	<b>\$64,743.88</b>

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Social Services: Budget Amendment (BNA#082)**

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**Department:** Social Services

**Agenda Title:** Budget Amendment (BNA#082)

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

<b>File Name</b>	<b>Description</b>
<input type="checkbox"/> BNA_082_Partners_Grant_CCSA_worker.pdf	Budget Amendment (BNA#082)



**CONTRACT  
BETWEEN**

**PARTNERS HEALTH MANAGEMENT  
Area Authority/LME-MCO  
AND  
CLEVELAND COUNTY SOCIAL SERVICES  
A PROVIDER OF MH/DD/SA SERVICES**

**THIS CONTRACT** is made between Partners Health Management, Area Authority/LME-MCO (herein known as the "LME"), and **CLEVELAND COUNTY SOCIAL SERVICES** (herein known as the "Provider"), operating under the laws of North Carolina. By means of this Contract, the Local Management Entity is establishing a relationship with Provider(s) who are reimbursed for activities and/or services as listed below.

**This Contract is effective July 1, 2025 through June 30, 2026**

**Article I  
General Terms and Conditions**

NOW, THEREFORE, the LME and the Provider herein are referred to as the "Parties", and agree as follows:

1. **Nonproprietary information.** The Provider shall not publish or disseminate any advertising or proprietary business material either printed or electronically transmitted (including photographs, films, and public announcements) or any business papers and documents which identify the LME or its facilities without the prior written consent of the LME. Any documents, reports, or other products, with the exception of any and all proprietary business papers and documents, developed in connection with the performance of the Contract, shall be in the public domain and shall not be copyrighted or marketed for profit by the Provider, any consumer, or other entity.
2. **Confidentiality.** The Provider shall protect the confidentiality of any and all items relating to this contractual agreement.
3. **Dispute Resolution.** The parties shall attempt to resolve any disagreement between them before resorting to legal process.
4. **Invalid Provisions.** If any term, provision, or condition of this Agreement is found to be illegal, void, or unenforceable to a court of competent jurisdiction, the rest of this Agreement shall remain in full force and effect. The invalidity or unenforceability of any term or provision hereof shall in no way affect the validity or enforceability of any other term or provision.
5. **Hold Harmless.** To the extent permitted by law, both contracting parties and their agents, servants and employees agrees to hold the other contracting party and its agents, servants and employees harmless from and against any and all claims, expenses (including attorney fees), costs or liability for acts or omissions. If this agreement is terminated, the rights and obligations of the

parties under this agreement shall survive the termination of the agreement regarding any liability for acts or omissions that occurred prior to the termination.

6. **Independent Contractor.** This agreement is not intended and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture, or association between the contracting parties, their employees, partners, or agents. This independent contractor relationship shall not preclude the Provider from utilizing the service contracts for provision of professional services under this Contract in place of employment contracts. The Provider shall provide an up to date W-9 each Fiscal Year. The Provider shall assume responsibility of any and all personal and business taxes and will be issued a 1099 form annually.

7. **Mergers and Name Changes.** Each shall inform the other party in writing regarding any merger, name change, or change in ownership or control. This change may necessitate an amendment to the agreement.

8. **Applicable Law.** The laws of the State of North Carolina shall govern this agreement.

9. **Subcontracting.** This contract may not be subcontracted without prior written consent from the LME.

## **Article II Termination**

This contract may be terminated prior to the end date upon any of the following events:

1. **Mutual Agreement.** This contract may be terminated at any time by mutual consent of both parties or 30 days after one of the contracting parties gives notice of termination.

2. **Funding Reduction.** This contract may be terminated in the event the funding mechanism, whether state, county or federal, is withdrawn, in part or in whole at the option of the LME with 30 days written notice to the Provider.

3. **Cause Termination.**

a) The LME may immediately terminate this Contract for cause. The cause for termination shall be documented in writing and presented to the Provider detailing the grounds for termination.

b) The LME may terminate this Contract at its discretion if Provider is acquired, merged or experiences a change in ownership or control.

c) The Provider may terminate this Contract upon breach of contract terms by the LME and upon 30 days written notice to the LME.

## **Article III Contract Responsibility**

1. **Notice.** Either Party may at any time change its address for notification purposes by mailing a notice to the other Party at the address designated by that Party. The new address shall be effective

on the date specified in such notice, or if no date is specified, on the tenth (10th) day following the date such notice is received.

**2. Entire Agreement.** This contract contains the entire agreement of the parties and there are no representations, inducements or other provisions other than those expressed in writing herein. All changes, additions or deletions must be in writing and signed by both parties.

**IN WITNESS WHEREOF**, the Parties have caused this Contract to be executed in multiple copies, each of which shall be deemed an original, as the act of said Party; and each Party will retain a fully executed copy. Each individual signing below warrants he/she is duly authorized by the Party to sign this Contract and to bind the Party to the terms and conditions of this Contract.

**Provider Name: CLEVELAND COUNTY SOCIAL SERVICES**

**Address: PO BOX 9006 SHELBY, NC 28151**

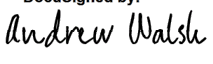
**Phone: 704-487-0661**

**Provider's Federal ID: 56-6000288**

<small>Signed by:</small>	
	3/13/2026   1:07 PM EDT
<b>PROVIDER AUTHORIZED SIGNATURE</b>	<b>DATE</b>

Tiffany Hansen	Assistant County Manager- CHSA
<b>PRINTED NAME</b>	<b>TITLE</b>

**Partners Health Management  
901 S. New Hope Road  
Gastonia, NC 28054**

<small>DocuSigned by:</small>	
	3/16/2026   10:24 AM EDT
<b>CHIEF EXECUTIVE OFFICER / DESIGNEE</b>	<b>DATE</b>

**Per G.S. 159-28, this instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.**

<small>Signed by:</small>	
	3/11/2026   7:53 AM EDT
<b>CHIEF FINANCIAL OFFICER</b>	<b>DATE</b>

**Attachment A**  
**REIMBURSEMENT SCHEDULE FOR SERVICES**  
**CLEVELAND COUNTY SOCIAL SERVICES**

**Funding Term: Effective July 1, 2025 through June 30, 2026**

1. **Services to be Provided:** PT Community Social Services Assistant/Processing Assistant III

Title: <b>Processing Assistant – Child Welfare</b>	Manager: <b>Child Permanency Manager, DSS</b>
Dept: <b>DSS</b>	Exemption Type: <b>Non-Exempt</b>

**Summary:**

The Processing Assistant III position works with social workers, parents, foster parents or care providers by facilitating, transporting, and supervising visits between children in agency custody and their parents as outlined by court orders and Family Services Agreements. Provides clerical support to the Child Welfare staff through data entry. Work is performed under the supervision of the Child Permanency Program Manager. The normal work schedule includes Monday through Friday 8:00 am-5:00 pm.

**Essential Functions and Responsibilities include:**

- Direct support services:
  - Schedule, transport, and attend medical, mental health and dental appointments.
  - Facilitate, transport and supervise visitation with children and families.
  - Testifying in court may be required.
  - Prepare documentation after direct support services.
  - Ensure compliance with local, state, and federal regulations, as well as departmental policies.
- Clerical/Administrative:
  - Assists in Foster Board payments.
  - Analyzes state reports to conduct data audits.
  - Provides data entry into state systems.
  - Filing and scanning into data management systems.

**Education & Experience:**

- High School Diploma or equivalent and at least one year of experience in clerical/administrative/office management, or:
- Or an equivalent combination of training and experience.

**Knowledge, Skills, and Abilities**

- General skills needed include but are not limited to: computer skills, ability to use a variety of office equipment, ability to express ideas clearly and concisely (verbal/written), ability to use correct spelling, punctuation, specialized vocabulary, and ability to proofread, knowledge of office accounting and record keeping procedures, mathematics, and their application in the work environment, ability to learn and apply a variety of guidelines, ability to work with people with courtesy and tact, ability to record and compile information based on general guidelines, ability to balance and reconcile figures, and ability to develop and maintain effective working relationships with partners and the general public.

### **Work Environment / Physical Requirements**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Frequent exertion of up to 10 pounds of force and occasional exertion of up to 25 pounds of force.
- Occasional standing, walking, sitting, speaking or hearing, using hands to finger, handle or feel, climbing or balancing, stooping, kneeling, crouching or crawling, reaching with hands and arms, tasting or smelling, pushing or pulling and repetitive motions.
- Work has standard vision requirements.
- Vocal communication is required for expressing or exchanging ideas by means of the spoken word and hearing is required to perceive information at normal spoken word levels.
- Work requires preparing and analyzing written or computer data, using of measuring devices, operating motor vehicles or equipment and observing general surroundings and activities.

### **Licenses & Certifications:**

Valid driver's license.

### **Work Location:**

This role must work from the location identified at the time of hire with work travel required as needed. Any change of work location, even on a short-term or interim basis, must be reviewed by the Supervisor and HR for approval.

### **Additional information:**

Individuals hired must be able to perform essential duties satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Cleveland County provides equal employment opportunities to all employees and applicants for employment and prohibits discrimination and harassment of any type without regard to race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state, or local laws.

This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation, and training.

*This position is a part of the Cleveland County Department of Social Services which is considered a Health and Human Services Department. By General Statute 166A-19.3, Departments of Health and Human Services are agencies that are a part of the State Emergency Response Team for occurrences or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made accidental, military, paramilitary, terrorism, weather-related, public health, explosion-related, riot-related cause, or technological failure or accident, including, but not limited to, a cyber incident, an explosion, a transportation accident, a radiological accident, or a chemical or other hazardous material incident. In the event that the State Emergency Response Team is activated, this position will be required to participate if deemed necessary.*

**2. Reimbursement: The maximum amount to be reimbursed for term of 7/1/2025 – 6/30/2026 is \$6,400.00.**

3. **Submission of Invoices**: The Provider shall submit the monthly invoice no later than 30 days after services has occurred. Invoices are normally processed within thirty days of receipt.

4. **Funding Source**: Cleveland County Funds = \$6,400.00

- **MAIL INVOICES TO:**     **Partners Health Management**  
                                  **901 S. New Hope Road**  
                                  **Gastonia, NC 28054**  
                                  **Attn: NonUCR Billing/Finance**  
                                  **Email: nonucr@partnersbhm.org**

It is understood and agreed by Provider that any agreements by LME to pay any amounts to Provider on any basis other than fee-for-service, are applicable solely to the contract period, and that such payments shall not obligate LME to fund Provider in a manner other than on a fee-for-services basis in this Contract or any future Contracts.

## ATTACHMENT B

### PARTNERS HEALTH MANAGEMENT BUSINESS ASSOCIATE ADDENDUM

This Agreement is made effective **July 1, 2025** by and between Partners Health Management (“Covered Entity”) and **CLEVELAND COUNTY SOCIAL SERVICES**. (“Business Associate”), (collectively the “Parties”).

#### 1. BACKGROUND

- a. Covered Entity and Business Associate are parties to one or more contracts (“Contract(s)”) whereby Business Associate agrees to perform certain services for or on behalf of Covered Entity.
- b. Covered Entity is an organizational unit of the North Carolina Department of Health and Human Services (the “Department”) that has been designated in whole or in part by the Department as a health care component for purposes of the HIPAA Privacy and Security Rules.
- c. The relationship between Covered Entity and Business Associate is such that the Parties believe Business Associate is or may be a “business associate” within the meaning of the HIPAA Privacy and Security Rules.
- d. The Parties enter into this Business Associate Addendum to the Contract(s) with the intention of complying with the HIPAA Privacy and Security Rules provision that a covered entity may disclose protected health information to a business associate, and may allow a business associate to create or receive protected health information on its behalf, if the covered entity obtains satisfactory assurances that the business associate will appropriately safeguard the information.

#### 2. DEFINITIONS

Unless some other meaning is clearly indicated by the context, the following terms shall have the following meaning in this Agreement:

- a. “Electronic Protected Health Information” shall have the same meaning as the term “electronic protected health information” in 45 C.F.R. § 160.103.
- b. “HIPAA” means the Administrative Simplification Provisions, Sections 261 through 264, of the federal Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as modified and amended by the Health Information Technology for Economic and Clinical Health (“HITECH”) Act, Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009, Public Law 111-5.
- c. “Individual” shall have the same meaning as the term “individual” in 45 C.F.R. § 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 C.F.R. § 164.502(g).
- d. “Privacy and Security Rules” shall mean the Standards for Privacy of Individually Identifiable Health Information and the Security Standard for the Protection of electronic Protected Health information set out at 45 C.F.R. Parts 160 and 164.
- e. “Protected Health Information” shall have the same meaning as the term “protected health information” in 45 C.F.R. § 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
- f. “Required By Law” shall have the same meaning as the term “required by law” in 45 C.F.R. § 164.103.
- g. “Secretary” shall mean the Secretary of the United States Department of Health and Human

Services or the person to whom the authority involved has been delegated.

- h. Unless otherwise defined in this Agreement, terms used herein shall have the same meaning as those terms have in the Privacy and Security Rules.

### **3. OBLIGATIONS OF BUSINESS ASSOCIATE**

- a. Business Associate agrees to not use or disclose Protected Health Information other than as permitted or required by this Agreement or as Required by Law.
- b. Business Associate agrees to use appropriate safeguards and comply, where applicable, with subpart C of 45 C.F.R. Part 164 with respect to electronic protected health information, to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- c. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of this Agreement.
- d. Business Associate agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware, including breaches of unsecured protected health information as required by 45 C.F.R. § 164.410.
- e. Business Associate agrees, in accordance with 45 C.F.R. § 164.502(e)(1) and § 164.308(b)(2), to ensure that any subcontractors that create, receive, maintain, or transmit protected health information on behalf of Business Associate agree to the same restrictions and conditions that apply to Business Associate with respect to such information.
- f. Business Associate agrees to make available protected health information as necessary to satisfy Covered Entity's obligations in accordance with 45 C.F.R. § 164.524
- g. Business Associate agrees to make available Protected Health Information for amendment and incorporate any amendment(s) to Protected Health Information in accordance with 45 C.F.R. § 164.526.
- h. Unless otherwise prohibited by law, Business Associate agrees to make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from or created or received by Business Associate on behalf of, Covered Entity available to the Secretary for purposes of the Secretary determining Covered Entity's compliance with the Privacy and Security Rules.
- i. Business Associate agrees to make available the information required to provide an accounting of disclosures of Protected Health Information in accordance with 45 C.F.R. § 164.528.

### **4. PERMITTED USES AND DISCLOSURES**

- a. Except as otherwise limited in this Agreement or by other applicable law or agreement, if the Contract(s) permit(s), Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Contract(s), provided that such use or disclosure:
  - 1) would not violate the Privacy and Security Rules if done by Covered Entity; or
  - 2) would not violate the minimum necessary policies and procedures of the Covered Entity.

- b. Except as otherwise limited in this Agreement or by other applicable law or agreements, if the Contract(s) permit(s), Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate, provided that:
  - 1) the disclosures are Required by Law; or
  - 2) Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and will be used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.
- c. Except as otherwise limited in this Agreement or by other applicable law or agreements, if the Contract(s) permit(s), Business Associate may use Protected Health Information to provide data aggregation services to Covered Entity as permitted by 45 C.F.R. § 164.504(e)(2)(i)(B).
- d. Notwithstanding the foregoing provisions, Business Associate may not use or disclose Protected Health Information if the use or disclosure would violate any term of the Contract(s) or other applicable law or agreements.

## 5. TERM AND TERMINATION

- a. **Term.** This Agreement shall be effective as of the effective date stated above and shall terminate when the Contract(s) terminate(s).
- b. **Termination for Cause.** Upon Covered Entity's knowledge of a material breach by Business Associate, Covered Entity may, at its option:
  - 1) Provide an opportunity for Business Associate to cure the breach or end the violation, and terminate this Agreement and services provided by Business Associate, to the extent permissible by law, if Business Associate does not cure the breach or end the violation within the time specified by Covered Entity.
  - 2) Immediately terminate this Agreement and services provided by Business Associate, to the extent permissible by law; or
  - 3) If neither termination nor cure is feasible, report the violation to the Secretary as provided in the Privacy and Security Rules.
- c. **Effect of Termination.**
  - 1) Except as provided in paragraph (2) of this section or in the Contract(s) or by other applicable law or agreements, upon termination of this Agreement and services provided by Business Associate, for any reason, Business Associate shall return or destroy all Protected Health Information received from Covered Entity or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the Protected Health Information.
  - 2) In the event that Business Associate determines that returning or destroying the Protected Health Information is not feasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction not feasible. Business Associate shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such Protected Health Information.

## 6. GENERAL TERMS AND CONDITIONS

- a. This Agreement amends and is part of the Contract(s).
- b. Except as provided in this Agreement, all terms and conditions of the Contract(s) shall remain in force and shall apply to this Agreement as if set forth fully herein.
- c. In the event of a conflict in terms between this Agreement and the Contract(s), the interpretation that is in accordance with the Privacy and Security Rules shall prevail. In the event that a conflict then remains, the Contract's(s') terms shall prevail so long as they are in accordance with the Privacy and Security Rules.
- d. A breach of this Agreement by Business Associate shall be considered sufficient basis for Covered Entity to terminate the Contract(s) for cause.

### SIGNATURES:

Signed by:  
  
0A97C2CBDFE8483...

**Covered Entity**

LME/MCO

Signed by:  
  
FE0BB56538BA47E...

**Business Associate**

Provider

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Health Department: Budget Amendment (BNA#083)**

---

**Department:** Health Department

**Agenda Title:** Budget Amendment (BNA#083)

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

File Name	Description
<input type="checkbox"/> BNA_083_addl_funds_for_tier_3-5_drugs.pdf	Budget Amendment (BNA#083)



CLEVELAND COUNTY  
Expenditures By Department  
Report dates 07/01/2025 - thru - 05/31/2026

Account Number	Account Description	Budget Adjusted 05/31/2026	Debits 05/01/2026 05/31/2026	Credits 05/01/2026 05/31/2026	Year to Date 07/01/2025 05/31/2026	Encumbered & Requested As of 05/31/2026	Budget Available 05/31/2026	Percent Remain
013-660-4-465-00	ADMIN SERVICES A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-510-00	DEPARTMENTAL FEE	4,000.00	0.00	0.00	-2,542.50	0.00	1,457.50	36.44
013-660-4-510-65	WELLNESS CLINICI	15,000.00	0.00	0.00	-8,533.00	0.00	6,467.00	43.11
013-660-4-510-70	WELLNESS TIER-1	110,000.00	0.00	0.00	-81,504.27	0.00	28,495.73	25.91
013-660-4-510-72	WELLNESS TIER-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-510-73	WELLNESS TIER-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-510-77	WELLNESS TIER 4-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-510-78	WELLNESS TIER 5-	575,742.00	0.00	0.00	-614,135.93	0.00	-38,393.93	-6.67 + 38,394
013-660-4-610-70	INSURANCES FEES-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-660-12	MEDICAID-PHARMAC	0.00	0.00	0.00	-424.29	0.00	-424.29	0.00
013-660-4-800-00	MISCELLANEOUS RE	0.00	0.00	0.00	-5.00	0.00	-5.00	0.00
013-660-4-821-00	COLLECTION NSF C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-830-01	PAYMENT OVERS/SH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-980-10	CONTRIBUTIONS FR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-4-980-65	TRANSFERS FM HEA	2,358,831.82	0.00	0.00	0.00	0.00	2,358,831.82	100.00
013-660-4-991-00	FUND BALANCE APP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EMPLOYEE WELLNESS CENTER</b>		<b>3,063,573.82</b>	<b>0.00</b>	<b>0.00</b>	<b>-707,144.99</b>	<b>0.00</b>	<b>2,356,428.83</b>	<b>76.92</b>
013-660-5-121-00	SALARIES/WAGES-R	660,429.00	25,097.06	0.00	539,217.38	0.00	121,211.62	18.35
013-660-5-122-00	SALARIES/WAGES-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-131-00	SOCIAL SECURITY	40,946.90	1,471.49	0.00	32,039.41	0.00	8,907.49	21.75
013-660-5-132-00	RETIREMENT	89,818.60	3,608.95	0.00	77,036.14	0.00	12,782.46	14.23
013-660-5-133-00	HOSPITAL INSURAN	79,200.00	3,300.00	0.00	58,300.00	0.00	20,900.00	26.39
013-660-5-134-00	DENTAL INSURANCE	1,080.00	45.00	0.00	900.00	0.00	180.00	16.67
013-660-5-135-00	EMPLOYER 401K	38,102.00	1,505.83	0.00	32,143.07	0.00	5,958.93	15.64
013-660-5-136-00	MEDICARE TAXES	9,576.32	344.14	0.00	7,492.98	0.00	2,083.34	21.76
013-660-5-210-00	DEPARTMENTAL SUP	5,000.00	0.00	0.00	1,498.27	0.00	3,501.73	70.03
013-660-5-211-00	CONTROLLED PROPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-211-01	CONTROL EQ-MAJOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-230-00	MEDICINE & SUPPL	7,500.00	0.00	0.00	6,735.59	0.00	764.41	10.19
013-660-5-230-01	PRESCRIPTION DRU	2,008,053.00	2,756.17	0.00	1,577,218.32	157,897.89	272,936.79	13.59 + 38,394
013-660-5-230-03	TIER-2 PRESCRIPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-230-04	TIER-3 PRESCRIPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-230-05	LAB SUPPLIES	1,000.00	0.00	0.00	320.68	0.00	679.32	67.93
013-660-5-230-06	TIER-4 PRESCRIPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-230-07	TIER-5 PRESCRIPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-231-00	PHARMACY FEES	55,000.00	0.00	0.00	41,078.92	0.00	13,921.08	25.31
013-660-5-310-00	TRAVEL/TRAINING	199.00	0.00	0.00	199.00	0.00	0.00	0.00
013-660-5-311-00	EDUCATION/CERTIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-321-00	TELECOMMUNICATIO	3,350.00	0.00	0.00	2,526.06	300.00	523.94	15.64

CLEVELAND COUNTY  
Expenditures By Department  
Report dates 07/01/2025 - thru - 05/31/2026

Account Number	Account Description	Budget Adjusted 05/31/2026	Debits 05/01/2026 05/31/2026	Credits 05/01/2026 05/31/2026	Year to Date 07/01/2025 05/31/2026	Encumbered & Requested As of 05/31/2026	Budget Available 05/31/2026	Percent Remain
013-660-5-322-00	POSTAGE	100.00	0.00	0.00	14.38	0.00	85.62	85.62
013-660-5-330-00	UTILITIES	6,000.00	0.00	0.00	4,000.00	0.00	2,000.00	33.33
013-660-5-340-00	MAINT BLDG/GROUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-370-00	ADVERTISING/PROM	5,602.00	0.00	0.00	5,601.02	0.00	0.98	0.02
013-660-5-410-00	RENTAL/LEASE EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-420-00	CONTRACTED SERVI	43,000.00	0.00	0.00	36,723.58	4,585.91	1,690.51	3.93
013-660-5-421-00	MAINT CONTRACTS-	1,079.00	0.00	0.00	471.50	483.72	123.78	11.47
013-660-5-422-00	CONTRACTED LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-430-00	INSURANCE /BONDI	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
013-660-5-460-00	DUES/SUBSCRIPTIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-461-00	LICENSE/PERMIT/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-490-00	PROFESSIONAL SER	0.00	0.00	0.00	38.00	0.00	-38.00	0.00
013-660-5-513-00	HOSPITAL/DOCTOR	5,038.00	0.00	0.00	2,800.00	2,200.00	38.00	0.75
013-660-5-560-00	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
013-660-5-581-00	AWARDS/APPRECIAT	500.00	0.00	0.00	25.85	0.00	474.15	94.83
013-660-5-910-00	CAPITAL EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EMPLOYEE WELLNESS CENTER</b>		<b>3,063,573.82</b>	<b>38,128.64</b>	<b>0.00</b>	<b>2,429,380.15</b>	<b>165,467.52</b>	<b>468,726.15</b>	<b>15.30</b>
<b>Total EMPLOYEE WELLNESS CENTER</b>		<b>0.00</b>	<b>38,128.64</b>	<b>0.00</b>	<b>1,722,235.16</b>	<b>165,467.52</b>	<b>1,887,702.68</b>	<b>46.11</b>

CLEVELAND COUNTY  
Expenditures By Department  
Report dates 07/01/2025 - thru - 05/31/2026

Account Number	Account Description	Budget Adjusted 05/31/2026	Debits 05/01/2026 05/31/2026	Credits 05/01/2026 05/31/2026	Year to Date 07/01/2025 05/31/2026	Encumbered & Requested As of 05/31/2026	Budget Available 05/31/2026	Percent Remain
<b>Report Total</b>		0.01	955,337.72	499,691.06	6,777,580.09	587,848.66	7,358,427.66	47.58

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Transfer of Portion of Parcel 22202 to Cleveland Community College**

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**Department:** Legal Department

**Agenda Title:** Transfer of Portion of Parcel 22202 to Cleveland Community College

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

File Name

Description

No Attachments Available

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**First Citizens Bank & Trust Company Authorized Representative Resolution**

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**Department:** Finance Department

**Agenda Title:** First Citizens Bank & Trust Company Authorized Representative Resolution

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

File Name

Description

No Attachments Available

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Quarterly Audit Status Update**

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**Department:**

**Agenda Title:** Quarterly Audit Status Update

**Agenda Summary:** David Cotton, County Manager

**Proposed Action:**

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**ATTACHMENTS:**

File Name

Description

No Attachments Available

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**Audit Contract and Engagement Letter for FY 2025 - 2026**

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**Department:**

**Agenda Title:** Audit Contract and Engagement Letter for FY 2025 - 2026

**Agenda Summary:** David Cotton, County Manager

**Proposed Action:**

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**ATTACHMENTS:**

File Name	Description
<input type="checkbox"/> FY_25-26_TPSA_Audit_Contract_and_Engagement_Letter.pdf	Audit Contract

The	Governing Board <b>BOARD OF COMMISSIONERS</b>
of	Primary Government Unit <b>CLEVELAND COUNTY</b>
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name <b>THOMPSON, PRICE, SCOTT, ADAMS &amp; CO, P.A.</b>
	Auditor Address <b>1626 S MADISON STREET, WHITEVILLE, NC 28472</b>

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending <b>06/30/26</b>	Date Audit Will Be Submitted to LGC <b>12/31/26</b>
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*Must be within six months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

**For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:**

**FEEES FOR AUDIT SERVICES**

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
DAVID COTTON	MANAGER / CLEVELAND COUNTY	david.cotton@clevelandcountync.gov

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

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

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


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

<b>Primary Government Unit</b>	CLEVELAND COUNTY
Audit Fee (financial and compliance if applicable)	\$ 65,500
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 10,000
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 75,500</b>

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

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)* ALAN W. THOMPSON	Signature* 
Date* 04/23/26	Email Address* alanthompson@tpsacpas.com

**GOVERNMENTAL UNIT**

Governmental Unit* CLEVELAND COUNTY	
Date Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	✓
Mayor/Chairperson (typed or printed)*	Signature* 
Date	Email Address* <span style="float: right;">✓</span>

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

**GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE**

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

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

Sum Obligated by This Transaction:	\$ 75,500
Primary Governmental Unit Finance Officer* (typed or printed) ✓	Signature* 
Date of Preaudit Certificate* ✓	Email Address* <span style="float: right;">✓</span>



April 23, 2026

Cleveland County  
311 East Marion Street  
Shelby, NC 28152

To Management and Those Charged With Governance:

We are pleased to confirm our understanding of the services we are to provide Cleveland County for the year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Cleveland County as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Cleveland County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Cleveland County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Law Enforcement Officers' Special Separation Allowance Schedule of Total Pension Liability (Asset) and Schedule of Total Pension Liability (Asset) as a Percentage of Covered-Employee Payroll
3. Schedule of Changes in the Total OPEB Liability and Related Ratios
4. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of County Contributions – LGERS
5. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of County Contributions - ROD

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

1. Schedule of Expenditures of Federal and State Awards.

Members

American Institute of CPAs - N.C. Association of CPAs – AICPA's Private Companies Practice Section

## 2. Combining and Individual Fund Financial Statements, Budgetary Schedules, and Other Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

### 1. Introductory and Statistical Schedules (prepared for Annual Comprehensive Financial Report presentation)

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

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

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

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

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

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

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

comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

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

### **Audit Procedures-Internal Controls**

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

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

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

### **Audit Procedures-Compliance**

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

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

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

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

You are also responsible for making drafts of the schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and State awards; federal or State award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings;

and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by May 15, 2026.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

### **Other Services**

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

You agree to assume all management responsibilities relating to the financial statements, schedules of expenditures of federal and State awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an

individual, (David Cotton), who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

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

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

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

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

Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit by approximately May 15, 2026, and to issue our reports no later than December 31, 2026. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, should not exceed \$75,500. Also, any excessive additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Board. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until

your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

If additional programs are required to be tested that have not been identified as major programs for testing in previous years, additional fees may be charged at standard hourly rates. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. However, we believe our contract as it is will be sufficient to cover but we do want to reserve the right to discuss this issue.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners and management of Cleveland County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

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

Very truly yours,



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

RESPONSE:

This letter correctly sets forth the understanding of Cleveland County.

**SIGN HERE**

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

Title: \_\_\_\_\_ ✓

Date: \_\_\_\_\_ ✓

**SIGN HERE**

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

Title: \_\_\_\_\_ ✓

Date: \_\_\_\_\_ ✓

CC: Board of Commissioners

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**County Manager's FY 2026 - 2027 Recommended Budget**

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**Department:**

**Agenda Title:** County Manager's FY 2026 - 2027 Recommended Budget

**Agenda Summary:** David Cotton, County Manager

**Proposed Action:**

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**ATTACHMENTS:**

File Name

Description

No Attachments Available

**COUNTY OF CLEVELAND, NORTH CAROLINA**

**AGENDA ITEM SUMMARY**

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**The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 2, 2026, at 6:00 p.m. in the Commissioners' Chambers.**

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**Department:**

**Agenda Title:** The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 2, 2026, at 6:00 p.m. in the Commissioners' Chambers.

**Agenda Summary:**

**Proposed Action:**

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**ATTACHMENTS:**

File Name

Description

No Attachments Available