

3. **Be authorized and not prohibited under state or local laws or regulations.**
4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of the Town of Four Oaks.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms. Program income shall be directed toward project costs that exceed the grant amount.
9. **Be adequately documented.**

SELECTED ITEMS OF COST

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

The Finance Officer responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Town of Four Oaks must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. The Finance Officer will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, the Town of Four

Oaks regulations, and program-specific rules may deem a cost as unallowable, and the Finance Officer must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

DIRECT AND INDIRECT COSTS

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

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

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

For indirect costs, the Town of Four Oaks may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

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

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

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

§ 200.416 Cost allocation plans and indirect cost proposals.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a

centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

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

- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
 - (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.
- (c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 Interagency service.

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

COST ALLOWABILITY REVIEW PROCESS

Preapproval Cost Allowability Review

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

- Local government personnel must submit proposed ARP/CSLFRF projects to the Mayor for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, if required, the Finance Officer must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Finance Officer will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.

- Once a proposed project budget is pre-approved by the Finance Officer, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

Post-expenditure Cost Allowability Review

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

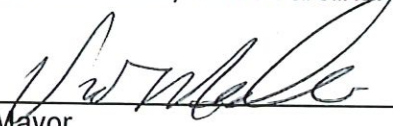
- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Officer will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Finance Officer must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Finance Officer must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Finance Officer will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Finance Officer may at its discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Town of Four Oaks, governing board must approve any allocation of other funds for this purpose.
- The Finance Officer must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

COST TRANSFERS

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

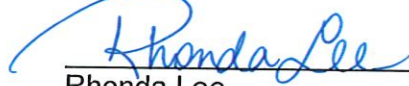
Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Adopted this the 18th day of August, 2025 in Four Oaks, North Carolina



Mayor

ATTEST:



Rhonda Lee
Town Clerk



EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions

General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions

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

Town of Four Oaks Nondiscrimination Policy

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WHEREAS, the Town of Four Oaks has received an allocation of funds from the "Coronavirus State Fiscal Recovery Fund" or "Coronavirus Local Fiscal Recovery Fund" (together "CSLFRF funds"), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the "ARP/CSLFRF award").

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury ("Treasury") regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town of Four Oaks agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

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

RESOLVED, That the governing board of the Town of Four Oaks hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

Nondiscrimination Policy Statement

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

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF [Award Terms and Conditions](#), the Town of Four Oaks shall ensure that each "activity," "facility," or "program"¹ that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

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

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town of Four Oaks shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause.

2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program.
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program.
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program.
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program.
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination.
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations.
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment.
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. The Town of Four Oaks shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Town of Four Oaks shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. The Town of Four Oaks shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town of Four Oaks shall inform the Treasury if it has received no complaints under Title VI.

3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of Four Oaks in violation of this policy should contact the following Town official within 180 days from the date of the alleged discriminatory occurrence: Vic Medlin, Mayor, 304 N. Main Street/P.O. Box 610, Four Oaks, North Carolina 27524 is the person charged with overseeing complaints.

Adopted this the 18th day of August, 2025 in Four Oaks, North Carolina.



Mayor

ATTEST:



Rhonda Lee
Town Clerk



Town of Four Oaks Internal Control Policy ARP/CSLFRF Grants

Adopted 08/18/2025

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Definitions

- **Management** refers to employees who have direct responsibility for the day-to-day operations of the entity, including the implementation of internal controls. For the purposes of this policy, "management" includes: Town Clerk, Town Finance Officer.
- **Oversight Body**, as referenced in the Government Accountability Office's Standards for Internal Control in the Federal Government, refers to an appointed body designated to perform oversight at the direction of the governing board. The oversight body of a local government is, by default, the governing board (Town Board of Commissioners).

Policy Overview and Purpose

Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. This policy outlines the internal control process established by the Town of Four Oaks to provide reasonable assurances that the unit will expend ARP/CSLFRF award funds in compliance with governing laws and regulations. This document is adopted in accordance with the following directive from U.S. Treasury's Compliance and Reporting Guidance: "Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations."²

Internal Control Framework:

The Town of Four Oaks' internal controls are modeled after the internal control framework set forth in the Government Accountability Office's Standards for Internal Control in the Federal Government (the "Green Book"). As described in the Green Book, Management is responsible for establishing and maintaining the internal control system in compliance with the duties outlined in this policy. The Oversight Body's primary role is to ensure management performs its internal control responsibilities. However, every employee bears some responsibility for the internal control process.

The Green Book Recognizes Five Components of Internal Control: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring

The Town of Four Oaks understands that each component must be present and functioning for the internal control process to operate at the optimal level. The responsibilities tied to each of the components are discussed below.

1. Control Environment

The control environment is the foundation for all other components of internal control, providing discipline and structure. Management values integrity, ethics, and competence in all operations, including the administration of federal awards. Management communicates and reinforces its expectations throughout the organization. Examples of management's commitment to internal controls over expenditures of ARP/CSLFRF funds include, but are not limited to, the following:

- Management demonstrates a commitment to integrity and ethical values through its leadership, communications, personnel practices, and daily actions.
- Management conducts ongoing risk assessments to identify internal control weaknesses that may negatively impact the proper administration of the ARP/CSLFRF award.
- Management is committed to educating itself and staff on the compliance requirements tied to the administration of the ARP/CSLFRF award.
- Management adopts policies necessary to ensure compliance with the Uniform Guidance and the ARP/CSLFRF award terms and conditions.

1. U.S. Department of the Treasury, [Compliance and Reporting Guidance](#), p. 8 (updated Sept. 20, 2022).

2. Risk Assessment

Management is committed to identifying and managing the risks that may arise during the administration of the ARP/CSLFRF award. The risk assessment component of internal control involves management evaluating the risks the entity faces that could negatively impact its ability to achieve its objectives. These objectives include:

- **Operational Objectives:** All assets are appropriately safeguarded against risks of fraud, theft, loss, or abuse.
- **Reporting Objectives:** Finance systems and processes produce accurate and reliable financial reporting for federal award expenditures. The Town of Four Oaks' Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate.
- **Compliance Objectives:** Ensure ARP/CSLFRF awards funds are expended in compliance with the award terms and conditions, federal and state law, and U.S. Treasury guidance.

Risk Identification

Management shall identify risks that may impair the Town of Four Oaks' ability to achieve its objectives. Management shall focus its risk assessment on areas of opportunity for employees to commit fraud. Specific areas and types of risk include:

- rapid growth in operations,
- changes in personnel,
- organizational restructuring, such as centralizing or decentralizing,
- new activities or service areas,
- new or revised information systems,
- new technologies in service delivery or information systems,
- changes in the operating or regulatory environment, and
- new or updated accounting and/or financial reporting practices.

Uniform Guidance Compliance & Risk Identification

There are specific risks that arise in the administration of a grant award. Management will identify areas of risk that may impair the Town of Four Oaks' ability to comply with the ARP/CSLFRF award's terms and conditions and/or applicable state and federal law and regulations.

Specifically, the Town of Four Oaks will evaluate risks of non-compliance in the following compliance areas:

- Eligibility,
- Allowable Costs/Cost Principles,
- Period of Performance,
- Financial Management,
- Property Management,
- Procurement, and
- Program Income.

Risk Analysis

Management shall determine the potential severity of liabilities associated with the risks identified by weighing the likelihood of occurrence against the degree of impact.

$$\text{Likelihood} \times \text{Impact} = \text{Risk Priority}$$

After rating each risk for likelihood & impact, multiply to identify which risks are highest priority to control for.

		Risk Priority					
Likelihood	5	5	10	15	20	25	Impact
	4	4	8	12	16	20	
	3	3	6	9	12	15	
	2	2	4	6	8	10	
	1	1	2	3	4	5	
		1	2	3	4	5	

Priority Rank Scale	
Low	1 to 4
Moderate	5 to 9
High	10 to 19
Very High	20+

Risk Response

Management shall review the results of the risk analysis and determine whether to implement control activities to mitigate risks. Management will respond to identified risks in one of three ways:

- accept the risk,
- reduce the risk by implementing control activities to help prevent or detect issues, or
- avoid the risk by not pursuing certain activities.

Management shall consider the relative cost of implementing controls versus the benefit(s) offered in deciding whether to mitigate risk(s) through the implementation of control activities. When possible, control activities will be implemented to mitigate risks that rate "High" or "Very High" on the Likelihood/Impact scale.

3. Control Activities

Control activities are the actions taken by management to respond to risks that may prevent the entity from achieving its objectives. The internal control activities are either preventative or detective. The Town of Four Oaks uses a variety of control activities that support strong internal controls, including, but not limited to the following:

- written policies and procedures,
- segregation of duties: separating authorization, custody, record-keeping, and reconciliation functions,
- authorizations to undertake projects/programs/expenditure,
- reconciliation of accounts and records,
- documentation and record-keeping,
- physical controls, including locks, physical barriers, and security systems to protect physical assets,
- IT controls, including passwords, access logs, and firewalls to protect sensitive data and restrict access to electronic data and files,
- staff training, or
- a combination of the above.

4. Information and Communication

The Town of Four Oaks communicates accurate and quality information to internal staff and personnel and to external stakeholders and community members. Communication plays an integral role in the internal control system by helping to promote transparency regarding the use of public funds. Management shall be responsible for communicating internal control processes to those employees directly involved in finance and/or grant administration. Management will communicate its policies, procedures, and internal controls through various handbooks, programs, training, and electronic communication.

Information regarding pertinent policies, processes, and control activities will flow down, across, and up the organizational structure. Internal control deficiencies should be reported upstream, with serious matters reported immediately to the Mayor and the Town Board of Commissioners. Employees are required to report any critical issues within the internal control system to the Mayor and the Town Board of Commissioners as soon as possible after the discovery. To ensure transparency regarding the use of ARP/CSLFRF funds, the Town of Four Oaks shall communicate quality information to community members and external stakeholders. The communication channels may include:

- The Mayor and Town Board of Commissioners, Town Clerk, Town Finance Officer, and Public Works Director are willing to engage directly with community members and answer questions via email and/or provide updates during regularly scheduled meetings.

5. Monitoring

The Town of Four Oaks shall conduct ongoing monitoring of the internal control system to identify its strengths and weaknesses. Internal and external audits will be conducted pursuant to federal and state law. These audit processes will test the effectiveness of internal controls over federal and state awards.

Internal Controls & Uniform Guidance Compliance

Financial Management, 2 CFR § 200.302

Overview:

Each unit must have a financial management system in place to satisfy the requirements set forth in 2 CFR 200.302. A unit may rely on existing accounting processes and procedures, provided such processes adequately track the obligations and expenditures of ARP/CSLFRF funds.

Objectives:

Ensure compliance with the following requirements set forth in 2 CFR 200.302, as follows:

1. Track all federal awards received and related expenditures separately for each federal program.
2. Provide accurate, current, and complete financial data to enable the disclosure of the results of each federal award.
3. Identify the source and application of funds (i.e., the system must be able to track authorizations, obligations, and disbursements, and tie any expenditures to eligible uses of ARP/CSLFRF funds.
4. Maintain control over, and accountability for, all funds, property, and other assets.
5. Compare budgeted amounts with actual expenditures.
6. Expenditures must be supported by the Town of Four Oaks' written procedures for determining the allowability, reasonableness, and allocability of costs. (A written Allowable Cost/Cost Principles Policy is required.)

Control Activities:

- A recommended practice is to set up a grant project ordinance to separately account for and track expenditures of ARP/CSLFRF funds.
- Utilize a financial management system that meets the standards outlined in 2 CFR 200.302.

Segregation of Duties:

Duties and functions related to financial reporting are segregated to ensure no one person has control over all parts of a financial transaction.

Documentation:

Documentation of financial transactions is complete and accurate and facilitates tracing the transaction from authorization and initiation through disbursement.

- Finance Officer shall ensure that, at a minimum, accounting records evidencing authorizations, obligations, and expenditures of ARP/CSLFRF funds are created and retained according to record retention requirements.
- Source documentation is retained, including paid invoices, payrolls, time and attendance records, contracts, and subaward documents.

Reporting:

Finance Officer shall prepare monthly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actuals.

Reconciliation:

General ledger and subsidiary ledgers used to account for the receipt and disbursements of ARP/ CSLFRF funds are reconciled monthly against account balances by someone who does not have record-keeping/bookkeeping functions.

Communication & Monitoring:

The Finance Officer is responsible for communicating the financial management requirements and associated control activities to the appropriate personnel. All employees within the finance and accounting office have responsibility for internal controls, including the ongoing assessment of the effectiveness of internal control activities over the financial management system.

Eligibility (See Award Terms & Conditions for ARP/CSLFRF Eligibility Requirements)

Overview:

The unit is responsible for ensuring ARP/CSLFRF funds are expended on eligible projects and programs. The process for making eligibility determinations is described in the Town of Four Oaks' Eligible Use Policy. (The control activities for Eligibility and Allowable Cost review are often combined.)

Objectives:

1. Ensure that supported projects and programs under the ARP/CSLFRF are eligible under one of the expenditure categories. (Eligible uses include projects identified in the Final Rule that fit within one of the four eligible use categories: COVID-19/Negative Economic Impacts, Revenue Replacement, Premium Pay, Investment in Necessary Broadband and Water/Sewer Infrastructure.)
2. Document eligibility review and project determinations.
3. Establish processes to ensure funds are not expended on ineligible uses. (Prohibited uses include bulk deposits into pension funds, debt services, replenishing financial reserves, the satisfaction of settlements and judgments, support for programs that undermine the effort to stop the spread of COVID-19, and any use that would violate state or local law.)

Control Activities:

- **Eligible Use Policy:** The Town of Four Oaks has adopted an ARP/CSLFRF Eligible Use Policy that explains the eligible uses of ARP/CSLFRF award funds and includes the Town of Four Oaks' process for reviewing and documenting eligibility determinations.
- **Authorization:** Town Finance Officer has reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.

- **Documentation:** Each department is encouraged to use the [SOG's Sample Eligibility Worksheet](#) to document the review process. This documentation is retained for the five-year record retention period. The Town Clerk is responsible for overseeing compliance with documentation and record retention requirements.

Communication & Monitoring:

Management will communicate eligibility requirements and project determinations internally to staff and externally to community members and stakeholders. Management will periodically review a sample of eligibility determinations to ensure that documentation is being maintained and that the supported projects are eligible.

Allowable Costs/Cost Principles, 2 CFR §§ 200.400 to 200.476

Overview:

The Uniform Guidance Cost Principles provide guidance on how to charge specific items of cost to a federal award. A written Allowable Cost/Cost Principles policy is required for compliance with 2 CFR 200 § 202.

Cost items charged using Revenue Replacement ARP/CSLFRF funds are subject to an allowable cost review. Cost items charged under the COVID-19/Negative Economic Impacts and Infrastructure Investment categories are subject to additional compliance requirements, including the Selected Item of Cost review. See Final Rule FAQ 13.15.

Objectives:

1. Ensure all costs charged to the federal award are allowable as defined in the Uniform Guidance, Subpart E—Cost Principles.
2. Consistently apply local policies to both federally financed and non-federally financed activities.
3. Treat costs consistently as direct or indirect costs.
4. Adequately document evidence of allowable cost review and other compliance requirements as necessary.
5. When applicable, appropriately charge indirect costs using either the Negotiated Independent Cost Rate Agreement (NICRA) or the de minimis rate of 10 percent.

Control Activities:

- **Policy:** The Town of Four Oaks has adopted an Allowable Cost/Cost Principles Policy, as required by 2 CFR 200.302.
- **Segregation of duties:** When possible, duties are segregated between those who initiate, approve, and record financial transactions.
- **Training:** Management trains staff to conduct an allowable cost review in compliance with the UG Cost Principles. (See Cost Principles Policy for specific compliance requirements.)

- **Documentation:** Finance Officer shall ensure that documentation evidencing compliance with the Cost Principles is created and maintained through December 31, 2031. At a minimum, cost items will be reviewed for allowability prior to being charged to the federal award.

Communication & Monitoring:

Management shall ensure that staff is adequately trained to recognize allowable costs and associated compliance requirements for each eligibility category. Management shall periodically test the control activities by reviewing a sample of cost items charged to the ARP/CSLFRF award for allowability. Management will also test whether costs are charged to the proper project codes within the grant project ordinance.

Period of Performance (See Award Terms and Conditions)

Overview:

The Period of Performance covers the period of time the Town of Four Oaks may obligate and expend ARP/ CSLFRF funds. ARP/CSLFRF funds must be used for costs incurred between March 3, 2021, and December 31, 2026. For a cost to be incurred, the funds must be obligated (e.g., contract executed/pre-audit stage). All obligated funds must be expended by December 31, 2026. Any unspent award funds must be returned to the Treasury.

Objective:

Ensure that all obligations and expenditures are incurred during the ARP/CSLFRF award's period of performance.

Control Activities:

- Management reviews obligation dates to ensure that all obligations are made for costs incurred between March 3, 2021, and December 31, 2026.
- Management trains staff to review obligation and expenditure dates on contracts, or when performing eligibility and allowable cost reviews.

Communication & Monitoring:

Management shall communicate pertinent dates, including the period of performance, to any staff responsible for obligating or expending federal award funds. Periodic testing by management will ensure that all obligations are incurred between March 3, 2021, and December 31, 2026.

Procurement, Suspension & Debarment, 2 CFR §§ 200.317 to 200.327**Overview:**

Expenditures of ARP/CSLFRF funds under the revenue replacement category are exempt from federal procurement. When expending ARP/CSLFRF funds in other expenditure categories, the unit is required to adopt *written* procurement procedures and follow all federal procurement rules outlined in the Uniform Guidance (2 CFR §§ 200.318–200.327) as well as its own internal policies. Where established local or state rules are more strict than federal rules, the recipient must follow the most restrictive rule.

[Note: Any unit that triggers a federal Single Audit, even if only expending funds under revenue replacement, must adopt a written procurement policy and procure single audit services in accordance with 2 CFR §§ 200.320 and 200.509.]

Objectives:

The Town Clerk and Finance Officer recognizes it must satisfy the minimum federal procurement requirements, as follows:

1. Adopt a written procurement policy that considers the procurement standards in § 200.318, which includes bidding contracts in compliance with federal bidding thresholds, oversight of contractors' performance, and maintaining records to document the history of procurements.
2. Provide full and open competition in conducting procurements, consistent with the standards outlined in § 200.319 and § 200.320, which allow for non-competitive procurements only in limited circumstances.
3. Comply with the requirements of § 200.320(a) when using the micro- purchase and small purchase methods of procurement.
4. Use the sealed bids method for procurement contracts exceeding the simplified threshold. Utilize the competitive proposals method when sealed bidding is not possible.
5. Ensure noncompetitive procurement methods meet the conditions set forth under § 200.320(c).
6. Pursuant to 2 CFR 200.319(b), if a firm assists in the development or drafting of specifications, statements of work, or bids or RFPs, the firm must be excluded from competing for the procurement.
7. Ensure that all contracts include the applicable contract provisions required by § 200.327 and described in Appendix II of 2 CFR 200.
8. Verify that a contractor is eligible by reviewing the suspended and debarred list on SAM.gov.
9. Restrict access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers.

General Procurement Control Activities:

- Procurement Policy: The Town of Four Oaks maintains documented procurement procedures that are consistent with the standards outlined in §§ 200.317 through

200.327. This policy contains detailed processes and control activities for procurements made with federal funds.

- The Board of Commissioners must approve the following types of contracts: professional services, and construction.
- The Town Clerk or Public Utility Director is responsible for monitoring and documenting the performance of a contract for compliance with contract terms, conditions, and other specifications.
- Prenumbered purchase orders are used.
- A pre-audit certificate that is signed by the Finance Officer is attached to all purchase orders, invoices, or other contract obligations.
- Ensure purchasing forms have multiple copies so other departments, such as receiving and accounts payable, can be notified of the authorization.
- Micro-purchases may be awarded without soliciting competitive quotes if a determination is made that the price is reasonable.
- Cost items shall be reviewed for allowability pursuant to the review process set forth in the Allowable Cost Policy.
- The Town Clerk or Public Utility Director is responsible for identifying qualified vendors and rotating purchases made under the micro-purchase threshold among different suppliers. Management shall periodically check compliance with this control activity.
- The Town Clerk shall verify that contractors are not on the suspended or debarred list. A screenshot of the record check shall be maintained.
- Access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers, is restricted.

Segregation of Duties:

- Duties are segregated between authorization, custody, record-keeping, and reconciliation.
- The person who sets up new contractors in the accounting system or edits information on existing vendors (record-keeping) is not the same as the person writing the checks (authorization).
- Reconciliations are performed by an employee who does not have record-keeping duties.
- Invoices and other supporting documentation are thoroughly reviewed prior to the invoice being approved (e.g., compare the receiving or packaging slip against the authorization).

Documentation:

Documenting the history of procurements is a top internal control priority for the Town of Four Oaks. All request personnel shall be trained on documentation and record retention policies. [Ideally, management will require the use of standard forms and templates for purchase orders, contracts, requests for proposals/bids, cost/price analyses, bid evaluation, etc.]

- Bid documents shall reflect all steps in the procurement process, including:
 - bid specifications and proof of advertisement (if required),
 - rationale for the selected method of procurement,
 - bid submissions,
 - evaluation criteria,
 - basis for contractor selection or rejection,
 - justification for lack of competition, when applicable,
 - basis for award cost or price, and
 - contract agreement, including required UG contract clauses.
- Source documentation relating to procurements must be retained and should include sufficient details to support the transaction, including:
 - cost and quantity of items purchased,
 - model numbers,
 - purchase orders with and pre-audit certificates, and
 - personnel who authorized the sale, if applicable.
- All records shall be maintained for a period of five (5) years after the ARP/CSLFRF period of performance (through December 31, 2031).

Communication & Monitoring:

Management shall ensure purchasing and finance staff understand federal procurement laws. Additional training shall be provided as necessary. Management will periodically review purchase orders and contracts to ensure that all charges are accounted for in the period in which the cost occurred and fall within the period of performance.

Property Management, 2 CFR §§ 200.310 to 200.316

Overview:

Except for property, supplies, or equipment acquired using revenue loss funds, the unit must follow the applicable provisions of the Uniform Guidance regarding property standards (2 CFR 200.310–316), subject to the requirements set out in FAQ 13.16.

Per FAQ 13.16, during the period of performance, the Town of Four Oaks may use property, supplies, or equipment purchased with ARP/CSLFRF funds for a purpose other than the purpose for which the initial purchase was made, provided the new use is consistent with another eligible use. After the period of performance, the Town of Four Oaks is more limited in how it may use the property purchased with ARP/CSLFRF funds. [

Objectives:

1. Ensure real property, personal property, supplies, and equipment are used in compliance with the UG property standards (2 CFR 200.310– 316), and subject to the requirements set out in FAQ 13.16.
2. Ensure documentation is maintained to substantiate any determination on whether the use of an asset is authorized for a particular purpose during and after the award period of performance.

3. Establish adequate safeguards to prevent loss, damage, or theft of property.
4. Follow adequate maintenance procedures to keep equipment in good condition.
5. Ensure proper disposition of real property and equipment in accordance with § 200.311(c) and § 200.313 (e).

Control Activities:

- **Insurance Coverage:** Purchase equivalent insurance coverage for real property and equipment as is provided to other property owned by the Town of Four Oaks. 2 CFR § 200.310.
- **Property Management Policy:** Town of Four Oaks has adopted a Property Management Policy that sets forth property management processes, including procedures for record-keeping, reporting, and disposition responsibilities for real and personal property.
- **Real Property Reporting:** The Town Clerk shall oversee the annual reporting requirements for any real property or personal property acquired with federal awards funds. Standard Form 429 shall be used to report real property and the Standard Form 428 shall be used to report tangible personal property, including equipment.
- **Equipment Management:** The Town of Four Oaks has procedures for managing equipment, whether acquired in whole or in part under a federal award, until disposition takes place. The Town of Four Oaks will, at a minimum, meet the following requirements:
 - Maintain equipment records that include a description of equipment, serial number/ model number, source of funding, acquisition date, location and condition of equipment, unit acquisition cost, and final data, including date of disposal, sales price, and method used to determine fair market value. § 200.313(d).
 - Ensure adequate safeguards to prevent loss, damage, or theft of property. Such safeguards may include attaching property tags to federally owned equipment that includes the FAIN. Any loss, damage, or theft will be investigated. § 200.313(d).
 - Regular maintenance will be performed to keep the property in good condition.
 - A physical inventory of equipment will be performed, and the results reconciled with the property records, at least once every two years.
 - If the Town of Four Oaks is authorized or required to sell equipment, proper sales procedures will be used to ensure the highest possible return.

Communication & Monitoring:

Management will train employees to understand the various compliance requirements set forth in the Uniform Guidance property management standards. Periodic testing of established controls shall be performed to ensure that all reporting and property management requirements are satisfied for both real property and equipment.

Program Income, 2 CFR § 200.307**Overview:**

Program income relates to gross income earned from expenditures of federal awards, such as income from fees for services performed, the use or rental of property acquired with program funds, and for the sale of items fabricated under the program. Program income is only triggered when income will be earned under the COVID-19/Economic Impacts Category or for income earned on a water/wastewater infrastructure project. When program income is earned, it is added back to the total ARP/CSLFRF award allocation.

Objectives:

1. Separately track and account for program income during the ARP/CSLFRF award's period of performance.
2. Expend program income on eligible projects and programs during the period of performance (program income is added to the total ARP/CSLFRF award).

Control Activities:

- On a monthly basis, recorded program income is reconciled with supporting documentation, such as loan ledgers and other accounting records.
- Program income is separately tracked and accounted for within the grant project ordinance.
- Management ensures program income is added to the total ARP/CSLFRF award and used to support eligible projects and programs.
- Individuals who collect cash or other receipts are different from those who deposit receipts, generate invoices, record general ledger activity, and reconcile bank statements.

Communication & Monitoring:

Management shall identify program income requirements and communicate compliance requirements to staff. Management shall periodically review accounting records to ensure program income is separately accounted for during the award period of performance.

Policy Checklist**Required UG Policies:**

The following policies are required to ensure compliance with the Uniform Guidance:

- Eligible Use Policy (details the allowable activities under the ARP/CSLFRF award),
- Cost Principles/Allowable Cost Policy, and
- Conflict-of-Interest Policy.

Optional UG Policies:

These policies should be adopted if the programs or activities undertaken by the unit trigger compliance with any of the following UG compliance requirements:

- None at this time.

Required Policies Under the ARP/CSLFRF Award Terms & Conditions:

- Procurement Policy,³
- Records Retention Policy (ARP/CSLFRF records shall be maintained for five years after the period of performance),
- Civil Rights Compliance Policy, and
- Nondiscrimination Policy.

Town of Four Oaks Procurement Policy

The Town of Four Oaks (Town) shall use the following guidelines in the procurement of services and supplies, which will be financed whole or in part by Federal funds as applicable by program regulations.

1. OFFICE SUPPLIES AND EQUIPMENT

The Town will use the Small Purchase Procedure for the procurement of supplies (aggregate shall not exceed \$10,000). The Town shall prepare a list of the supplies that are anticipated to be needed during the startup and course of the project. This list will be given to at least three vendors in the general area. The Town shall select the supplier/vendor based upon the low bid for the total purchase.

2. PROFESSIONAL SERVICES

The Town shall use the Competitive Negotiation Procedure for the procurement of professional services. The following guidelines will apply:

- a. A notice soliciting professional service proposals will be placed in a newspaper with local circulation at least 14 days prior to the selection date.
- b. A Request for Proposal will be developed and sent to interested firms or individuals. The Request will follow the procurement guidelines as expressed by Federal program guidelines and set forth clearly the requirements that the offeror shall be expected to fulfill.
- c. Proposals must contain cost of service expressed as a lump sum cost or a not to exceed cost with hourly rates. Note: Engineering firms are **exempt** from having to include a lump sum or not-to-exceed statement in their proposals.
- d. An adequate number of responses from qualified sources must be received in order to proceed with the selection process. If this is not the case, then the Town must follow the above-described procedure for a second time and expand the area of circulation of the advertisement. On the second solicitation, any response may be reviewed for selection, but the Town need not be obligated to accept the single proposal and may elect to begin the process again.
- e. Awards will be made to the responsible firm/person having the ability to perform successfully under the terms and conditions of the proposed procurement. Factors to be considered in the award of contract include: contractor integrity; record of past performance, experience; education; familiarity with the subject matter and with the Town, etc. Contract award cannot be based upon evaluation of cost of service alone. Once a candidate has been selected, the Town at its option may negotiate the cost of service.

Proposals will be reviewed on the following bases.

1. General Qualifications, Competence and Reputation of Firm
or Individual Consultant

20 points

The proposal which most clearly meets this review should be ranked highest and should receive a 20 point score. Average proposals should receive a 10 point score. Proposals which contain poor contents should receive a 1 point score. If no proposal is assessed to have superior contents, points awarded for proposals that do not contain poor contents should be consistent at 15 points.

2. Prior CDBG Grant Experience of Firm
or Individual Consultant

20 points

The proposal which most clearly meets this review should be ranked highest and should receive a 20 point score. Average proposals should receive a 10 point score. Proposals which contain poor contents should receive a 1 point score. If no proposal is assessed to have superior contents, points awarded for proposals that do not contain poor contents should be consistent at 15 points.

3. Qualifications of Actively Involved Staff
(assigned staff members of Firm or Consultant)

25 points

The proposal which most clearly meets this review should be ranked highest and should receive a 25 point score. Average proposals should receive a 12.5 point score. Proposals which contain poor contents should receive a 1 point score. If no proposal is assessed to have superior contents, points awarded for proposals that do not contain poor contents should be consistent at 20 points.

4. Ability to Address Local Needs

10 points

The proposal which most clearly meets this review should be ranked highest and should receive a 10 point score. Average proposal should receive a 5 point score. Proposals which contain poor contents should receive a 1 point score. If no proposal is assessed to have superior contents, points awarded for proposals that do not contain poor contents should be consistent at 8 points.

5. Availability

10 points

The proposal which most clearly meets this review should be ranked highest and should receive a 10 point score. Average proposal should receive a 5 point score. Proposals which contain poor contents should receive a 1 point score. If no proposal is assessed to have superior contents, points awarded for proposals that do not contain poor contents should be consistent at 8 points.

6. Cost (Not applicable for engineering services)

5 points

The proposal with the lowest cost will receive 5 points. Remaining proposals will receive points based on the percentage the low-cost RFP is of the proposal time 5 (points). Example: The RFP with the lowest cost (\$60,000) will receive 5 points. An RFP with a \$65,000 cost will receive 4.615 points ($\$60,000/\$65,000 \times 5$ points).

7. Qualifications as a Section 3 Business

5 points

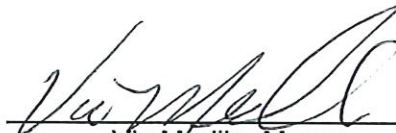
A business providing certification that it is a Section 3 Business will receive 5 points.

The Town has the right to negotiate price with the firm having the highest ranking. In the event that a price cannot be negotiated with the highest-ranking firm, the Town will negotiate with the firm having the next highest ranking. This process will continue until a reasonable price has been negotiated with the professional firm having the highest point total. At this time the firm will be awarded the contract. The Town has the right to reject any or all proposals.

3. **CONTRACTUAL SERVICES OVER \$2,000:**

These services, including but not limited to contractors for public works activities and housing rehabilitation, shall be secured through the bidding procedure as outlined in OMB Circular A-102, Attachment O.

Adopted this the 18th day of July, 2025 in Four Oaks, North Carolina.



Vic Medlin, Mayor

ATTEST:



Rhonda Lee
Town Clerk



**Town of Four Oaks
Record Retention Policy: Documents Created or Maintained Pursuant to the
ARP/CSLFRF Award**

Retention of Records: The Coronavirus Local Fiscal Recovery Funds ("CSLFRF") [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARP/CSLFRF award.

It is the policy of the Town of Four Oaks to follow Treasury's record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the Town of Four Oaks agrees to the following:

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

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Town of Four Oaks 's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

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

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;

- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: Town of Four Oaks 's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of the Town of Four Oaks , and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the Town of Four Oaks to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Town Clerk is responsible for identifying the documents that the Town of Four Oaks must or should retain and arrange for the proper storage and retrieval of records. The Town Clerk shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

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

Questions About the Policy: Any questions about this policy should be referred to Rhonda Lee, Town Clerk, 919-963-3112, townclerk@four.oaks-nc.com, who is in charge of administering, enforcing, and updating this policy.

Adopted this the 18th day of July, 2025 in Four Oaks, North Carolina.



Vic Medlin, Mayor

ATTEST:



Rhonda Lee
Town Clerk



Town of Four Oaks
Resolution for Allowable Costs and Costs Principles For Expenditure of American
Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds

Responsibility for following these guidelines lies with Vic Medlin, Mayor; Rhonda Lee, Town Clerk; and Rachel Raynor, Finance Officer, who are charged with the administration and financial oversight of the ARP/CSLFRF.

Questions on the allowability of costs should be directed to Rachel Raynor, Finance Officer.

The Finance Officer responsible for determining cost allowability must be familiar with the Selected Items of Cost.

The Finance Officer will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed.

In addition, State laws, the Town of Four Oaks regulations, and program-specific rules may deem a cost as unallowable, and the Finance Officer must follow those non-federal rules as well.

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

Local government personnel must submit proposed ARP/CSLFRF projects to the Mayor for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.

Once a proposed project budget is pre-approved by the Finance Officer, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

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

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

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

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

If any cost item is deemed unallowable, the Finance Officer will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Finance Officer may at its discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Town of Four Oaks, governing board must approve any allocation of other funds for this purpose.

The Finance Officer must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

Town of Four Oaks Nondiscrimination Policy

Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of Four Oaks in violation of this policy should contact the following Town official within 180 days from the date of the alleged discriminatory occurrence: Vic Medlin, Mayor, 304 N. Main Street/P.O. Box 610, Four Oaks, North Carolina 27524 is the person charged with overseeing complaints.

Town of Four Oaks Internal Control Policy ARP/CSLFRF Grants

Management refers to employees who have direct responsibility for the day-to-day operations of the entity, including the implementation of internal controls. For the purposes of this policy, "management" includes: Town Clerk, Town Finance Officer.

Oversight Body, as referenced in the Government Accountability Office's Standards for Internal Control in the Federal Government, refers to an appointed body designated to perform oversight at the direction of the governing board. The oversight body of a local government is, by default, the governing board (Town Board of Commissioners).

Information regarding pertinent policies, processes, and control activities will flow down, across, and up the organizational structure. Internal control deficiencies should be reported upstream, with serious matters reported immediately to the Mayor and the Town Board of Commissioners. Employees are required to report any critical issues within the internal control system to the Mayor and the Town Board of Commissioners as soon as possible after the discovery. To ensure transparency regarding the use of ARP/CSLFRF funds, the Town of Four Oaks shall communicate quality information to community members and external stakeholders. The communication channels may include:

- The Mayor and Town Board of Commissioners, Town Clerk, Town Finance Officer, and Public Works Director are willing to engage directly with community members and answer questions via email and/or provide updates during regularly scheduled meetings.

Finance Officer shall ensure that, at a minimum, accounting records evidencing authorizations, obligations, and expenditures of ARP/CSLFRF funds are created and retained according to record retention requirements.

Finance Officer shall prepare monthly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actuals.

The Finance Officer is responsible for communicating the financial management requirements and associated control activities to the appropriate personnel.

Authorization: Town Finance Officer has reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.

The Town Clerk is responsible for overseeing compliance with documentation and record retention requirements.

Documentation: Finance Officer shall ensure that documentation evidencing compliance with the Cost Principles is created and maintained through December 31, 2031. At a minimum, cost items will be reviewed for allowability prior to being charged to the federal award.

The Town Clerk and Finance Officer recognizes it must satisfy the minimum federal procurement requirements, as follows:

1. Adopt a written procurement policy that considers the procurement standards in § 200.318, which includes bidding contracts in compliance with federal bidding thresholds, oversight of contractors' performance, and maintaining records to document the history of procurements.
2. Provide full and open competition in conducting procurements, consistent with the standards outlined in § 200.319 and § 200.320, which allow for non-competitive procurements only in limited circumstances.
3. Comply with the requirements of § 200.320(a) when using the micro- purchase and small purchase methods of procurement.
4. Use the sealed bids method for procurement contracts exceeding the simplified threshold. Utilize the competitive proposals method when sealed bidding is not possible.
5. Ensure noncompetitive procurement methods meet the conditions set forth under § 200.320(c).
6. Pursuant to 2 CFR 200.319(b), if a firm assists in the development or drafting of specifications, statements of work, or bids or RFPs, the firm must be excluded from competing for the procurement.
7. Ensure that all contracts include the applicable contract provisions required by § 200.327 and described in Appendix II of 2 CFR 200.
8. Verify that a contractor is eligible by reviewing the suspended and debarred list on SAM.gov.
9. Restrict access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers.

The Board of Commissioners must approve the following types of contracts: professional services, and construction.

The Town Clerk or Public Utility Director is responsible for monitoring and documenting the performance of a contract for compliance with contract terms, conditions, and other specifications.

A pre-audit certificate that is signed by the Finance Officer is attached to all purchase orders, invoices, or other contract obligations.

The Town Clerk or Public Utility Director is responsible for identifying qualified vendors and rotating purchases made under the micro-purchase threshold among different suppliers.

The Town Clerk shall verify that contractors are not on the suspended or debarred list. A screenshot of the record check shall be maintained.

Real Property Reporting: The Town Clerk shall oversee the annual reporting requirements for any real property or personal property acquired with federal awards funds. Standard Form 429 shall be used to report real property and the Standard

Town of Four Oaks
Record Retention Policy: Documents Created or Maintained Pursuant to the
ARP/CSLFRF Award

The Town Clerk is responsible for identifying the documents that the Town of Four Oaks must or should retain and arrange for the proper storage and retrieval of records. The Town Clerk shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Mayor.

Any questions about this policy should be referred to Rhonda Lee, Town Clerk, 919-963-3112, townclerk@four.oaks-nc.com, who is in charge of administering, enforcing, and updating this policy.

TOWN OF FOUR OAKS

WATER & SEWER DEPARTMENT

Effective September 1, 2025

RATE SCHEDULE

Deposit.....\$250.00

Reconnection Fee.....\$100.00*

*INCLUDES YARD METERS CUT OFF @ CUSTOMERS REQUEST

Unauthorized Use Fee.....\$150.00

Plus reconnection fee at current rate, as well as the cost of any damage to the meter, cut lock and the labor to repair. The Public Works Director will determine the cost of damage.

NOTE: All fees must be paid before the water is connected or restored.

METER SET FEES

(for meters set by the town on taps completed by Johnston County)

<u>METER SIZE</u>	<u>METER AND SET FEE</u>
¾ Inch	\$ 693.00 (\$393 meter+\$300 set fee)
1 Inch	\$ 930.00 (\$630 meter+\$300 set fee)
1 ½ Inch	\$1,171.00 (\$871 meter+\$300 set fee)
2 Inch Standard	\$1,416.00 (\$1,116 meter+\$300 set fee)
2 Inch Compound	Town's cost plus 10%
3 Inch Standard	Town's cost plus 10%
4 Inch Standard	Town's cost plus 10%
Fire Hydrant Meter	Town's cost plus 10%

TAP FEES

The Tap Fees noted include the cost of the Tap Fee and the Meter Set Fee. See the capacity charge chart for all types of establishments. Payment must be paid in full prior to work beginning.

The stated fees do not include any additional expense such as boring under the road, extra pipe or additional materials used. These expenses will be determined by the Public Works Director based on the work and materials required for each project. Any additional expense will be the responsibility of the customer.

Note: The Town owns water and sewer lines on Highway 301.

WATER TAP FEES

¾ Inch Tap.....	\$1,493 + Capacity Fee
1 Inch Tap.....	\$1,930 + Capacity Fee (OR FEE FOR TYPE OF PROJECT)
1 ½ Inch Tap.....	\$3,271 + Capacity Fee (OR FEE FOR TYPE OF PROJECT)
2 Inch Compound Tap w/backflow.....	Project Cost + Meter Set Fee + 15% + FEE FOR TYPE OF PROJECT
Extra Meters (standard ¾" tap).....	\$993 + \$2,460 Capacity Fee + Permit Fee

SEWER TAP FEES

	<u>INSIDE TOWN LIMITS</u>	<u>OUTSIDE TOWN LIMITS</u>
4 Inch Tap	\$2,000 + Capacity Fee	\$2,200 + Capacity Fee
6 Inch Tap	Cost + 15% + Capacity Fee	Cost + 15% + Capacity Fee

CAPACITY CHARGE

(One-time charge)

WATER CAPACITY FEE:

A \$13.50 per gallon of daily flow determined by the state of North Carolina Division of Water Quality (NC Administrative Code 15A NCAC 02T.0114) will be charged to customer. The minimum volume from each dwelling unit shall be 240 gallons per day and each additional bedroom above two bedrooms shall increase the volume by 120 gallons per day.

SEWER CAPACITY FEE:

A \$11.01 per gallon of daily flow determined by the state of North Carolina Division of Water Quality (NC Administrative Code 15A NCAC 02T.0114) will be charged to customer. The minimum volume from each dwelling unit shall be 240 gallons per day and each additional bedroom above two bedrooms shall increase the volume by 120 gallons per day.

DAILY FLOW FOR DESIGN

<u>TYPE OF ESTABLISHMENT</u>	<u>WATER FLOW</u>	<u>SEWER FLOW</u>
Single-Family Dwelling	120 gal/per bedroom	120 gal/per bedroom
Multi-Family Dwelling	120 gal/per bedroom	120 gal/per bedroom
Businesses	25 gal/per employee	25 gal/per employee
Travel Trailer/Recreation Vehicle Park	100 gal/campsite	100 gal/campsite
Daycare Facilities	25 gal/per person	25 gal/per person
Food Service Facilities/Restaurants	40 gal/per seat	40 gal/per seat
Motels/Hotels	120 gal/room	120 gal/room
Service Stations	250 gal/seat or urinal	250 gal/seat or urinal

Car Wash:

- 1) Find average usage for existing car wash – divide by number of bays = average monthly use per bay.
- 2) Average monthly use/per bay times 12 months divided by 365 days = average gpd (gallons per day) per bay.
- 3) Number of bays times average gpd per bay = Total number of gallons to charge fee.

The list of establishments noted above is not designed to be all inclusive. Refer to NC Administrative Code 15A NCAC 02T.0114 for the comprehensive list of establishments and their respective daily flow for design.

TOWN OF FOUR OAKS PLANNING & ZONING DEPARTMENT

Effective September 1, 2025

BUILDING INSPECTIONS PERMIT & MISCELLANEOUS FEES

****Charge double for “stop work” issued for doing work prior to obtaining permits****

*****Re-Activation Fee is the Cost of Original Permit with Max \$200.00*****

1. NEW DWELLING (SINGLE FAMILY) / MODULAR HOME

Land Use / Zoning Permit Fee: \$50

Structure:

Less than 1,200 sq. ft.:	\$600 per dwelling
Over 1200 sq. ft.:	\$600 plus \$.30 per sq. ft.

NC Homeowner's Recovery Fund Fee: \$10

- Includes total heated & unheated sq. ft.- i.e. garages, decks and porches
- Includes electrical, plumbing and mechanical for the dwelling only
- Any outside buildings will have their own permit/trades – i.e. detached buildings
- \$10 of fee collected (as of 8/1/03 – state law) goes to Homeowner's Recovery Fund (for all new, remodel and additions SF permit issued)

NOTE: New construction – check to see if building is inside city limits and if water/sewer is available. If so, water/sewer tap and capacity fees must be paid when the permit is issued. If ONLY water from the town, a septic tank permit is required from Johnston County. This must be the final approved permit, not the application. DO NOT ISSUE THE PERMIT WITHOUT THE SEPTIC PERMIT FROM JOHNSTON COUNTY.

2. RESIDENTIAL ADDITIONS, REMODELS & REPAIRS

Land Use / Zoning Permit Fee: \$25.00

Structure:

Less than 400 sq. ft.:	\$200
Over 400 sq. ft.:	\$200 plus \$0.30 per sq. ft.

(Additional \$75 per trade inspection if needed - electrical, plumbing, or mechanical)

NC Homeowner's Recovery Fund Fee: \$10

- Includes total heated & unheated sq. ft.- i.e. garages, decks and porches
- Includes electrical, plumbing and mechanical for the dwelling only

- Any outside buildings will have their own permit/trades – i.e. detached buildings
- \$10 of fee collected (as of 8/1/03 – state law) goes to Homeowner's Recovery Fund (for all new, remodel and additions SF permit issued)

3. DWELLING MOVED ON A LOT

Land Use / Zoning Permit Fee: \$50

Fee: \$200

(Additional \$75 per trade inspection if needed...electrical, plumbing, or mechanical)

4. MULTI-FAMILY DWELLINGS (based on project cost per trade)

Each Building: See commercial chart

Each additional unit per building: \$150 per unit

NC Homeowner's Recovery Fund Fee: \$10

Land Use / Zoning Permit Fee:

Cost:		Permit Fee:*	Land Use/Zoning Permit Fee:
\$0.00	\$1,500	\$75 per trade	\$125
\$1,501	\$5,000	\$150 per trade	\$125
\$5,001	\$25,000	\$220 per trade	\$125
\$25,001	\$50,000	\$440 per trade	\$125
\$50,001	\$100,000	\$885.50 per trade	\$250
\$100,001	\$200,000	\$1,771 per trade	\$500
\$200,001	\$350,000	\$3,096.50 per trade	\$2,500
\$350,001	\$500,000	\$4,092 per trade	\$2,500
\$500,001	\$750,000	\$5,472.50 per trade	\$2,500
\$750,001	\$1,000,000	\$6,853 per trade	\$2,500

Projects over \$1,000,000, multiply the remaining job cost by .2% plus \$6,853

For projects over \$100,000, a \$1,000 fee is due at time of permit submittal. This amount will be credited towards the total permit fee at permit issuance.

* For all commercial projects, there is a fee for each trade based on the total job cost of that trade. See table above.

EXAMPLE:

	<i>Building</i>	<i>Electrical</i>	<i>Mechanical</i>	<i>Plumbing</i>
<i>Job Cost</i>	<i>\$52,000</i>	<i>32,000</i>	<i>16,000</i>	<i>1,600</i>
<i>Permit Fee</i>	<i>\$885.50</i>	<i>\$440</i>	<i>\$220</i>	<i>\$75</i>

Zoning Permit is based upon total project cost: \$101,600 = \$500

Total Permit Cost = \$885.50 + \$440 + \$220 + \$75 + \$500 = \$2,120.50

5. COMMERCIAL PROJECTS (based on project cost per trade)

Cost:		Permit Fee:*	Land Use/Zoning Permit Fee:
\$0.00	\$1,500	\$75 per trade	\$125
\$1,501	\$5,000	\$150 per trade	\$125
\$5,001	\$25,000	\$220 per trade	\$125
\$25,001	\$50,000	\$440 per trade	\$125
\$50,001	\$100,000	\$885.50 per trade	\$250
\$100,001	\$200,000	\$1,771 per trade	\$500
\$200,001	\$350,000	\$3,096.50 per trade	\$2,500
\$350,001	\$500,000	\$4,092 per trade	\$2,500
\$500,001	\$750,000	\$5,472.50 per trade	\$2,500
\$750,001	\$1,000,000	\$6,853 per trade	\$2,500

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Zoning Permit is based upon total project cost: \$101,600 = \$500

Total Permit Cost = \$885.50 + \$440 + \$220 + \$75 + \$500 = \$2,120.50

6. MOBILE HOMES

Land Use / Zoning Permit Fee:	\$50
Single Wide:	\$250 (Bldg Permit Only) + \$75 per trade needed
Double Wide:	\$275 (Bldg Permit Only) + \$75 per trade needed
Triple Wide:	\$300 (Bldg Permit Only) + \$75 per trade needed
Quad Mobile:	\$325 (Bldg Permit Only) + \$75 per trade needed

7. TRADE INSPECTIONS

Building, Electrical, Plumbing and Mechanical:	\$75 per trade + (\$1.00
Building, if no building permits exists)	
Non-Emergency After Hours Inspections (2-hour minimum)	\$125 per hour
(per approval of Building Inspector)	

8. MINI STORAGE UNITS

See Commercial Rates

9. RESIDENTIAL ACCESSORY BUILDINGS

Land Use / Zoning Permit Fee:	\$25.00
12' X 12' and over:	
Accessory Structures - see note:	\$100 + \$75 trade fee if needed
Deck/Porch/Gazebo:	\$100 + \$75 trade fee if needed
Farm Building (Farm ID Required):	\$ 50 + \$75 trade fee if needed
Bulk Barns:	\$ 75

Note: Accessory Structures include storage buildings, workshops, garage/carport (attached or detached). If the structure is > 1,000 sq. ft. Special Use Permit will need to be obtained and cost for > 1,000 sq. ft. is \$150 + .30 cents over 1,000 sq. ft. + trade fees if needed **

10. CONDITIONAL POWER, SERVICE POLE, SERVICE CHANGE INSPECTIONS

Conditional Power:	\$75 Electrical
Service Pole Inspection:	\$75 Electrical + (\$1 Building, if no building permit exists)
Service Charge Inspections:	\$75 Each Trade + \$1 Building

11. REINSPECTION FEES \$75 each

12. PERMIT UPDATE Cost of original permit up to max of \$200

13. SIGNS See Commercial Fee Table Above
Land Use / Zoning Permit Fee: \$24.55

14. POOLS \$100 Building + \$75 Electrical
Land Use / Zoning Permit Fee: \$12.50

15. GAS PIPING & TANKS \$75 per Trade + \$31 Building

16. ROOF PLACEMENT OF EXISTING STRUCTURE \$100 (Structural Change)

17. TENTS \$75 Building (if >200 sq. ft.)
**Also requires that a FLAMMABILITY CERTIFICATION be presented.

18. RECONNECT POWER \$75 Electrical + \$1 Building

19. WATER/SEWER TAP \$75 Plumbing + \$1 Building

20. CONNECT TO TOWN / COUNTY WATER/SEWER RESIDENTIAL

Town Water/Sewer Connection:	\$75 Plumbing + \$1 Building
County (ETJ) Water/Sewer Connection:	\$75 Plumbing + \$1 Building

21. SPRINKLER SYSTEM

- Residential: \$75 + \$1 Building
- Commercial: See Commercial Rate

22. DEMOLITION PERMIT

- Residential: \$100 and Need Asbestos Report
- Commercial: See Commercial Rate and Need Asbestos Report

Before a demolition permit will be issued the customer must pay the cost of asbestos sampling and analysis to the Town. The cost listed above for residential is based on per building. Commercial fees may be based on per project basis depending on the size of the demolition project. This will be determined by the building inspector.

Remind: Contractor that dumpsite must be state approved and we will need a copy of the tickets or number of loads and average weight of load.

23. CHANGE OF USE OR TENANT \$75**24. ZONING CODES**

- CD: \$25
- Per/page copied: \$1 ea/pg

25. RECOMBINATION, MAP REVIEW & SIGNATURE \$75**26. NON SUFFECIENT FUNDS (NSF) – Return Check fee**

- Check Fee: \$35
- Processing Fee: \$6

27. ORDINANCE BOOK \$150**28. BUSINESS REGISTRATION \$25****29. RALLY/DEMOSTRATION/PROTEST PERMIT \$1,000****30. FOOD TRUCK PERMIT \$25****31. RESIDENTIAL PLAN CHANGE FEE \$250**

(Required for changes made after initial review and approval)

32. RESIDENTIAL SOLAR PANEL PERMIT FEE \$200

TOWN OF FOUR OAKS

PLANNING & ZONING DEPARTMENT

Effective September 1, 2025

PLANNING AND ZONING FEE SCHEDULE

1. REZONING FEES

Less than 3 Acres:	\$500
3.01 – 6.00 Acres:	\$750
6.01+ Acres:	\$1,250 + \$18.75 / acre
TND:	\$1,250 + \$18.75 / acre
Special Use Permits:	\$500

The Board of Commissioners, in its discretion, may waive rezoning fees in situations that it deems appropriate.

2. LAND USE PERMITS

Home Occupation Land Use Permit:	\$75
BOA Review for Home Occupation:	\$93.75
Residential:	
New Single Family Dwelling	\$50
Mobile Home	\$50
Remodel/Addition	\$25
Accessory Building/Structure	\$25

3. NON-RESIDENTIAL LAND USE PERMITS

Construction Value	
\$0 - \$50,000:	\$125
\$50,001 - \$100,000:	\$250
\$100,001 - \$150,000:	\$500
\$150,001+:	1/2 of 1% construction cost – max fee of \$2,500

4. SUBDIVISION PLANS REVIEW

1-3 Lots (minor):	\$250
4-7 Lots (major):	\$500 + \$12.50 per lot (preliminary) \$150 (final)
8 or More Lots (major):	\$1,250 + \$20 per lot (preliminary) \$250 (final)
Resubmittal of Expired Plats:	\$150

Developer will also be responsible for any other expenses incurred by the Town during the subdivision review process.

5. OPEN SPACE FEE \$1,000 / Lot

6. ZONING ORDINANCE AMENDMENT

Propose and Amendment: \$500

7. EXEMPT SUBDIVISION REVIEW

Creation of Lits (Heirs/Estate Map)	\$50
Recombination	\$50
Easements	\$50
Municipal Plat Reviews	\$50
Resurvey of Existing Deed Survey	Free

8. BOARD OF ADJUSTMENTS

Appeals	\$350
Animal Citation Appeals	\$250 or citation cost, whichever is less
Variance:	\$350

The Board of Adjustment, in its discretion, may waive any and all appeal fees for prevailing parties.

9. SIGNS

Land Use / Zoning Permit Fee \$50

10. TELECOMMUNICATIONS TOWERS / COLLOCATIONS

New Tower/Substantial Modification Application:	\$6,500
Collocation Application Fee	
(streamlined application per NC 153A-349.53):	\$1,000
Concealed Tower Application:	\$5,000
Post-Construction Inspection Fee	
(streamlined application):	\$2,500
Application Amendment Fee:	½ of initial application fee



RESOLUTION

Authorizing Sale of Surplus Personal Property

WHEREAS, the Town of Four Oaks owns one item that have become surplus for its current needs; and

WHEREAS, North Carolina General Statute § 160A-266 permits the town to dispose such property, upon authorization by the Board of Commissioners at a regular meeting and notice to the public; and

WHEREAS, North Carolina General Statutes, Section 160A-270, provides that the town council may adopt a resolution authorizing an appropriate town representative to dispose of surplus property at Public Auction; and

WHEREAS, the Town of Four Oaks Board of Commissioners desires to dispose of the surplus property through Public Auction; and

WHEREAS, the Board of Commissioners is convened in a regular meeting;

THEREFORE, THE BOARD OF COMMISSIONERS OF THE TOWN OF FOUR OAKS RESOLVES THAT:

1. The Board of Commissioners authorizes the Town's Chief of Police, Stephen Anderson, to sell by public auction on www.GovDeals.com the following item of surplus personal property:
 - a) 2009 Dodge Charger. VIN# 2B3KA43T29H586522. It has been determined by the Board of Commissioners that said Dodge Charger is valued at less than \$30,000.00.
2. The clerk to the Board of Commissioners shall publish a notice summarizing this resolution, and no sale may be executed pursuant to this resolution until at least 10 days after the day the notice is published.

DULY ADOPTED THIS 18TH DAY OF AUGUST, 2025.

ATTEST:

Rhonda Lee, Town Clerk

Vic Medlin, Mayor

P.O. Box 610 ♦ 304 N. Main Street ♦ Four Oaks, NC 27524

Office 919-963-3112 ♦ Fax 919-963-3113

www.fouroaks-nc.com



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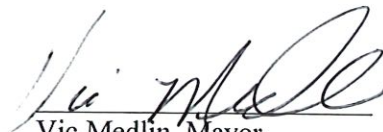
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THE DUTIES OF THE TOWN ADMINISTRATOR

BE IT RESOLVED by the Board of Commissioners of the Town of Four Oaks that the Town desires to maintain the Mayor/Council form of government for now, with each Commissioner overseeing a department and the Council as a whole representing the town administration; however, it would streamline administration to create a Town Administrator position to centralize the supervision of the various Town Departments. Department heads would report to the Town Administrator, who in turn reports to the respective Town Commissioner and the Council as a whole. The Town adopts this measure as an interim step while continuing to consider transitioning to the Town Manager form of government.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Four Oaks, North Carolina that:

The job description of the Town Administrator shall not be as broad as the powers and duties of the Town Manager outlined in G.S. 160A-148 but shall include the following to promote greater administrative centralization.

Under the direction of the Board of Commissioners, performs highly responsible administrative and supervisory functions in directing and coordinating municipal activities for the Town; serves as chief administrative officer; performs related work as required. More specifically, the Town Administrator is assigned the following tasks:

1. Supervises the operation of all departments with direction from the Board of Commissioners.
2. Directs, supervises, and coordinates the operations and functions of Town Hall contractors for garbage collection, water distribution, wastewater collection and treatment to ensure the smooth, effective municipal government operation.
3. Consults with governing body members, legal staff, employees, and state officials as required.
4. Coordinates activities with other public agencies and governments.
5. Oversees the development of operating policies and procedures for the Town; provides schedules for accomplishing goals and objectives; assists department heads with implementing programs.
6. Responsible for conditions of employment, employee review, hiring, termination, promotion, and demotion.
7. Assists with and oversees the annual budget to include reviewing departmental fund requests, performing budget analyses, developing and presenting budgetary recommendations, and ensuring the satisfaction of all legal requirements.

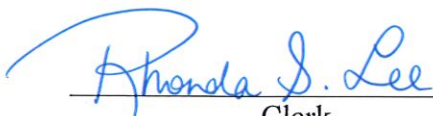
8. Oversees the Finance Officer when preparing financial statements, cost reports, and statements of receipts and expenditures at regular intervals for use by the Town Board and other operating officials; prepares required monthly, quarterly, and annual reports pertaining to the Town's financial program.
9. Oversees the submittal of grant applications to federal, state, regional, and private organizations to obtain funding for special planning and public facility improvement projects.
10. Ensures the maintenance of a central double-entry journal accounting system for the Town government in a manner consistent with established and accepted municipal accounting principles and practices and in sufficient detail to produce adequate cost, financial, and statistical data for management purposes and to meet statutory requirements.
11. Invests idle funds to provide for the highest interest yield.
12. Assists and works with the Town's Finance Officer in conducting annual independent audit.
13. Oversees the maintenance of the Town website and Facebook page.
14. Develops economic development and revitalization strategies based on locally- and regionally-developed priorities to generate jobs, help retain existing jobs, and stimulate industrial and commercial growth.

Adopted this the 18th day of August 2025.



Mayor

Attest:



Clerk



FOUR OAKS POLICE DEPARTMENT

Crime Report 07/21/2025- 08/17/2025

Red reflects prior month's statistics.

Total Calls- 282/**329**

Self-Initiated Calls- 152/**183**

Calls For Service- 130/**146**

Traffic Stops- 74/**69**

Drug Charges- 0/**6**

Citations- 38/**32**

Misdemeanor Arrest- 1/**5**

Felony Arrest- 0/**1**

License Checkpoint- 1/**0**

Search Warrants- 0/**3**

Code Enforcement- 12/**23**

Warrants Obtained- 2/**2**

Town of Four Oaks
Monthly Water / Sewer / Garbage Report
Jul-25

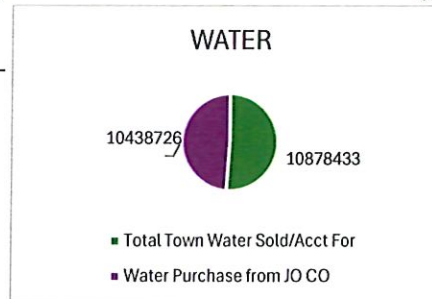
Water

	# of Customers	Gallons	Rev / (Cost)	Daily Averages
Town Water Sold/Acct For	1,692	7,382,332	\$ 79,936.84	246,078
Other Water to Acct For:				
Fire Department		250,000		
Flushing		500,000		
Misc. - VM, Leaks, etc.		500,000		
Total OTHER to Acct For		1,250,000		
Total Town Water Sold/Acct For		8,632,332		287,744
Water Purchase from JO CO		8,568,141	\$ (31,295.30)	276,392
Loss: Purchased but Not Sold/Acct For		64,191		11,353

Net Revenue Gain / (Loss) \$ 48,641.54

% Gain / (Loss) 1% 4%

	# Billed	Revenue
Water System Replacement Fees	1,595	\$ 5,071.28



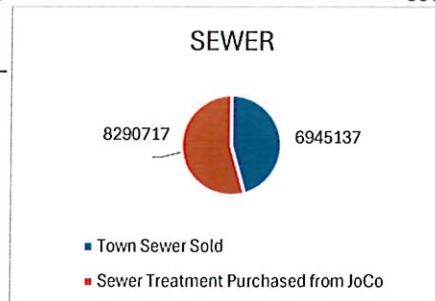
Sewer

	Customers	Gallons	Revenue / (Costs)	Daily Average Per Gal
Town Sewer Sold	1,255	5,502,691	\$ 77,343.89	183,423
Adjustments (thru county meter):				
Town Sewer Sold - TOTAL		5,502,691		
Sewer Treatment Purchased from JoCo		9,132,735	\$ (47,307.56)	294,604
Monthly Gain / (Loss)		(3,630,044)		(111,181)

Net Revenue Gain / (Loss) \$ 30,036.33

% Gain / (Loss) -40% -38%

	# Billed	Revenue
Sewer System Replacement Fees	1,255	\$ 5,025.72



Garbage

	Customers	Revenue
Garbage Totals	1,138	\$ 34,918.24

WATER / SEWER

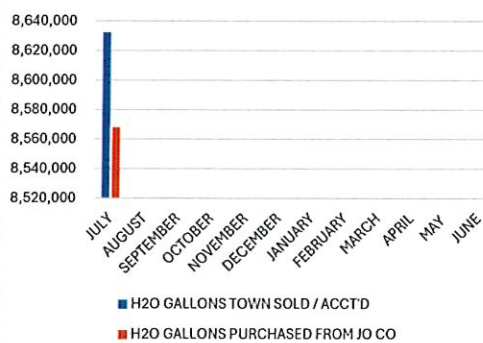
FY 2025-2026

Year-to-date

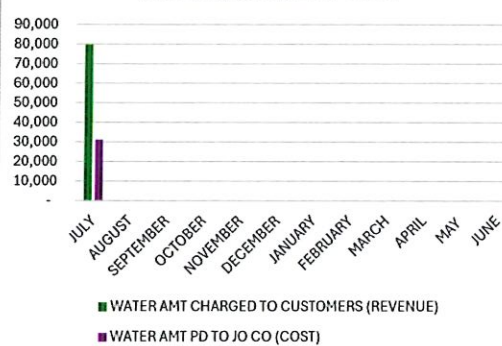
WATER

MONTH	H2O GALLONS TOWN SOLD / ACCT'D	WATER AMT CHARGED TO CUSTOMERS (REVENUE)	H2O GALLONS PURCHASED FROM JO CO	WATER AMT PD TO JO CO (COST)	% Gain / (Loss)
JULY	8,632,332	79,937	8,568,141	31,295	1%
AUGUST					#DIV/0!
SEPTEMBER					#DIV/0!
OCTOBER					#DIV/0!
NOVEMBER					#DIV/0!
DECEMBER					#DIV/0!
JANUARY					#DIV/0!
FEBRUARY					#DIV/0!
MARCH					#DIV/0!
APRIL					#DIV/0!
MAY					#DIV/0!
JUNE					#DIV/0!

WATER GALLONS PURCHASED VS SOLD



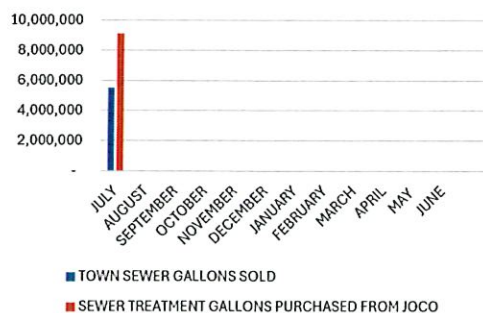
WATER REVENUE VS COST



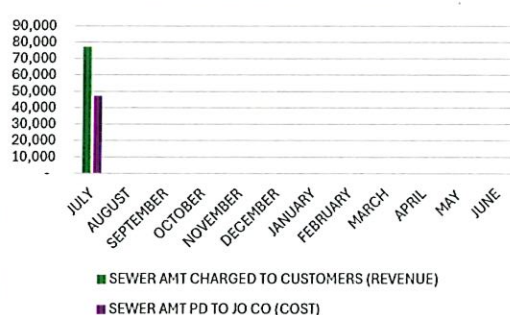
SEWER

MONTH	TOWN SEWER GALLONS SOLD	SEWER AMT CHARGED TO CUSTOMERS (REVENUE)	SEWER TREATMENT GALLONS PURCHASED FROM JOCO	SEWER AMT PD TO JO CO (COST)	% Gain / (Loss)
JULY	5,502,691	77,344	9,132,735	47,308	-40%
AUGUST					#DIV/0!
SEPTEMBER					#DIV/0!
OCTOBER					#DIV/0!
NOVEMBER					#DIV/0!
DECEMBER					#DIV/0!
JANUARY					#DIV/0!
FEBRUARY					#DIV/0!
MARCH					#DIV/0!
APRIL					#DIV/0!
MAY					#DIV/0!
JUNE					#DIV/0!

SEWER GALLONS SOLD VS PURCHASED



SEWER REVENUE VS COST

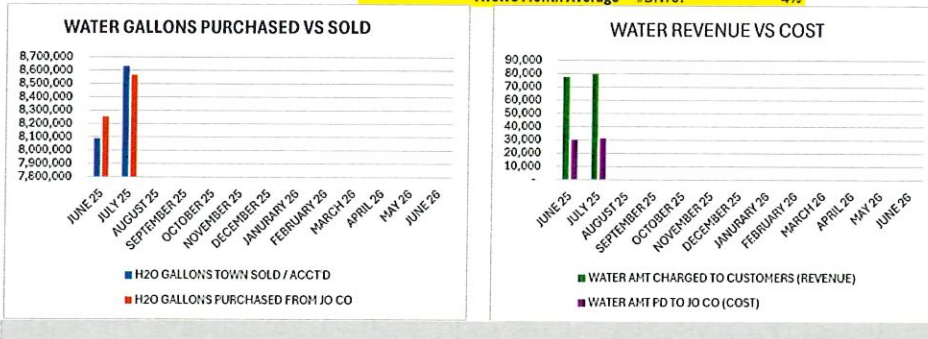


WATER / SEWER

FY 2025-2026 Year-over-Year

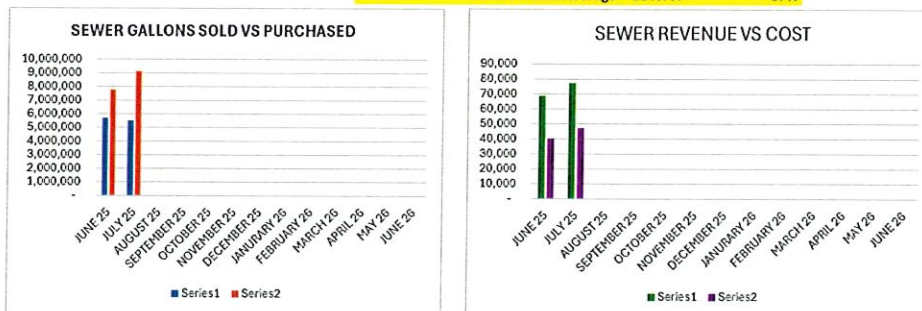
WATER

MONTH	H2O GALLONS TOWN SOLD / ACCT'D	WATER AMT CHARGED TO CUSTOMERS (REVENUE)	H2O GALLONS PURCHASED FROM JO CO	WATER AMT PD TO JO CO (COST)	% Gain / (Loss)	Daily Average Per Gal % Gain/(Loss)	Daily Averages Gallons
JUNE 25	8,088,870	77,454	8,252,965	30,161	-2%	-14%	245,117.27
JULY 25	8,632,332	\$ 79,936.84	8,568,141	\$ 31,295.30	1%	4%	287,744.40
AUGUST 25					#DIV/0!		
SEPTEMBER 25					#DIV/0!		
OCTOBER 25					#DIV/0!		
NOVEMBER 25					#DIV/0!		
DECEMBER 25					#DIV/0!		
JANUARY 26					#DIV/0!		
FEBRUARY 26					#DIV/0!		
MARCH 26					#DIV/0!		
APRIL 26					#DIV/0!		
MAY 26					#DIV/0!		
JUNE 26					#DIV/0!		
Twelve Month Average					#DIV/0!	4%	266,430.84 12 mth daily avg



SEWER

MONTH	TOWN SEWER GALLONS SOLD	SEWER AMT CHARGED TO CUSTOMERS (REVENUE)	SEWER TREATMENT GALLONS PURCHASED FROM JOCO	SEWER AMT PD TO JO CO (COST)	% Gain / (Loss)	Daily Average Per Gal % Gain/(Loss)	Rainfall Total	Daily Averages Gallons
JUNE 25	5,698,309	68,752	7,774,047	40,270	-27%	-36%	1.25 inches	268,070.59
JULY 25	5,502,691	\$ 77,343.89	9,132,735	\$ 47,307.56	-40%	-38%	11.85 inches	294,604.35
AUGUST 25					#DIV/0!			
SEPTEMBER 25					#DIV/0!			
OCTOBER 25					#DIV/0!			
NOVEMBER 25					#DIV/0!			
DECEMBER 25					#DIV/0!			
JANUARY 26					#DIV/0!			
FEBRUARY 26					#DIV/0!			
MARCH 26					#DIV/0!			
APRIL 26					#DIV/0!			
MAY 26					#DIV/0!			
JUNE 26					#DIV/0!			
Twelve Month Average					#DIV/0!	-37%		281,337.47 12 mth daily avg



**TOWN OF FOUR OAKS
PLANNING & ZONING
INSPECTIONS DEPARTMENT**

JULY 2025

Total Inspection for July- 398

Toal Estimated Project Value July - \$2,046,855.70

Building Permits	\$ 14,748.80
Water/Sewer Permits	\$ 11,606.40
Recreation Fees	\$ 1,000.00
Planning Fees	\$ 1,953.20

TOTAL FEES COLLECTED in July- \$ 29,308.40

YEAR TO DATE: 2025 Fiscal Year begins

Total Estimated Project Values- \$ 2,046.855.70

Building Permits-	\$ 14,748.80
Water/Sewer Permits	\$ 11,606.40
Recreation Fees	\$ 1000.00
Planning Fees	\$ 1953.20

TOTAL FEE COLLECTED YTD \$ 29,308.40

PAYABLES - JULY 2025

Department	Trans Description	Total
1 - GENERAL GOVERNMENT	AFLAC	\$199.65
	AT&T MOBILITY	\$30.70
	BLUE CROSS AND BLUE SHIELD OF NC	\$2,664.27
	COLONIAL LIFE	\$2,414.40
	COMMUNITY EYE CARE	\$54.70
	CYNTHIA S DETRIS	\$17.84
	ELAN FINANCIAL SERVICES - RL	\$1,180.71
	ELAN FINANCIAL SERVICES- OFFICE	\$630.35
	FOUR OAKS POLICE CALENDAR	\$250.00
	FOUR OAKS-BENSON NEWS N REVIEW	\$488.50
	FRANCES MANLEY	\$67.84
	FRED SMITH COMPANY	\$266,694.64
	HALIFAX LINEN SERVICE INC	\$522.71
	HEWETT LAW GROUP, PA, TRUSTEE	\$1,700.00
	HomeMasters Pest Control	\$40.00
	INTERLOCAL RISK FINANCING FUND	\$28,255.38
	JOHNSTON CO. REGISTER OF DEEDS	\$26.00
	KATIE MAID CLEANING	\$945.00
	KEVIN HENDERSON	\$65.79
	MCKIM&CREED	\$36,799.00
	MUSTGRAVE ENTERPRISES	\$125.00
	NC DEPT OF ENVIRONMENTAL QUALITY	\$242,339.52
	NC DEPT OF INFORMATION TECHNOLOGY	\$32.14
	NC INTERLOCAL RISK MGMNT	\$15,105.69
	OFFICE VALUE, INC.	\$295.72
	RED LIZARD TECHNOLOGIES	\$282.53
	REID WILLIAMS	\$1,500.00
	SKIP GREEN AND ASSOCIATES, INC.	\$14,165.00
	SOUTHERN SOFTWARE, INC.	\$6,430.00
	SOUTHERN STATES POLICE	\$157.50
	Spectrum Enterprise	\$524.87
	STANDARD LIFE INSURANCE COMPANY	\$4.40
	TAB DAVENPORT PROPERTIES, LLC	\$6,075.00
	THOMPSON,PRICE,SCOTT,ADAMS & CO, PA	\$9,000.00
	USAbLe Life	\$36.40
	WETHERILL ENGINEERING	\$9,402.50
	Wildlands Holdings, III, LLC	\$91,200.00
	WITHERSRAVENEL	\$33,359.06
1 - GENERAL GOVERNMENT Total		\$773,082.81
10 - P&Z&I	AMERICAN DISCOUNT BUILDING	\$9.99
	AT&T MOBILITY	\$44.78
	BECKER MORGAN GROUP, INC	\$4,306.25
	BLUE CROSS AND BLUE SHIELD OF NC	\$1,638.58
	COMMUNITY EYE CARE	\$54.70

10 - P&Z&I	ELAN FINANCIAL SERVICES	\$501.77
	ELAN FINANCIAL SERVICES - GAS	\$193.53
	HINSON'S PRINTING	\$400.00
	HOMEOWNERS RECOVERY FUND	\$250.00
	RED LIZARD TECHNOLOGIES	\$282.53
	STANDARD LIFE INSURANCE COMPANY	\$4.40
	USAbLe Life	\$32.40
10 - P&Z&I Total		\$7,718.93
2 - FIRE DEPARTMENT	BLUE CROSS AND BLUE SHIELD OF NC	\$4,272.74
	COMMUNITY EYE CARE	\$159.06
	FOUR OAKS FIRE DEPARTMENT	\$365,942.88
	STANDARD LIFE INSURANCE COMPANY	\$30.80
	USAbLe Life	\$127.78
2 - FIRE DEPARTMENT Total		\$370,533.26
3 - POLICE DEPARTMENT	AT&T MOBILITY	\$560.78
	B LINE SOLUTIONS LLC	\$300.00
	BATTERIES OF NC & S.W.S. LLC	\$8,155.58
	BLUE CROSS AND BLUE SHIELD OF NC	\$6,314.43
	COMMUNICATIONS INT'L INC	\$2,289.24
	COMMUNITY EYE CARE	\$235.72
	DEACONJONES AUTO PARK	\$42,484.77
	ELAN FINANCIAL SERVICES - GAS	\$2,364.55
	ELAN FINANCIAL SERVICES - RL	\$281.28
	ELAN FINANCIAL SERVICES - SA	\$1,958.66
	GPS TRACKIT	\$187.90
	GREAT AMERICAN FINANCIAL SVC	\$446.72
	HINSON'S PRINTING	\$38.00
	HomeMasters Pest Control	\$70.00
	KATIE MAID CLEANING	\$200.00
	MATTHEW CREECH CONSTRUCTIONLLC	\$4,965.00
	NATIONAL NETWORK	\$9.95
	NC DEPT OF INFORMATION TECHNOLOGY	\$32.14
	NC DEPT OF STATE TREASURER	\$1,515.26
	NEILL M. SINGLETARY	\$320.00
	RED LIZARD TECHNOLOGIES	\$282.53
	Spectrum Enterprise	\$427.71
	STANDARD LIFE INSURANCE COMPANY	\$26.40
	USAbLe Life	\$184.90
3 - POLICE DEPARTMENT Total		\$73,651.52
4 - SANITATION DEPARTMENT	AMERICAN DISCOUNT BUILDING	\$104.90
	AT&T MOBILITY	\$125.87
	BLUE CROSS AND BLUE SHIELD OF NC	\$1,042.93
	COMMUNITY EYE CARE	\$32.96
	ELAN FINANCIAL SERVICES - GAS	\$351.74
	ELAN FINANCIAL SERVICES - RL	\$86.38
	ELAN FINANCIAL SERVICES- OFFICE	\$1,837.97
	GFL ENVIRONMENTAL	\$14,628.79

4 - SANITATION DEPARTMENT	JOHNSTON CO SANITARY LANDFILL	\$1,100.88
	NC DEPT OF INFORMATION TECHNOLOGY	\$32.14
	PARKER INLINE FLUIDPOWER, INC	\$1,886.95
	RED LIZARD TECHNOLOGIES	\$282.53
	STANDARD LIFE INSURANCE COMPANY	\$8.80
	TEC UTILITIES SUPPLY, INC.	\$1,291.81
	USAbLe Life	\$27.66
4 - SANITATION DEPARTMENT Total		\$22,842.31
5 - PARKS & RECREATION	AT&T MOBILITY	\$29.36
	BSN SPORTS	\$581.85
	ELAN FINANCIAL SERVICES - GAS	\$119.81
	ELAN FINANCIAL SERVICES - RL	\$270.51
	JONATHAN PARKER	\$1,700.00
	LOWES BUSINESS ACCOUNT	\$306.09
	NC DEPT OF INFORMATION TECHNOLOGY	\$32.14
	RED LIZARD TECHNOLOGIES	\$282.53
	STAY CLEAN INC	\$255.00
	SUPERIOR LANDSCAPING & LAWN SE	\$2,915.00
	TEC UTILITIES SUPPLY, INC.	\$1,291.81
5 - PARKS & RECREATION Total		\$7,784.10
6 - STREET DEPARTMENT	ALLEN'S CONCRETE	\$5,700.00
	AMERICAN DISCOUNT BUILDING	\$158.45
	ANTHONY LEE	\$400.00
	BEST WAY, INC.	\$5,308.00
	BLUE CROSS AND BLUE SHIELD OF NC	\$447.28
	COMMUNITY EYE CARE	\$16.48
	ELAN FINANCIAL SERVICES - GAS	\$1,598.44
	ELAN FINANCIAL SERVICES- OFFICE	\$424.17
	MEDLIN & DORMAN, INC.	\$115.58
	NC DEPT OF INFORMATION TECHNOLOGY	\$32.14
	NORTHLAKE CHRISTMAS TREES	\$1,506.80
	O'REILLY AUTO PARTS	\$213.40
	PARKER INLINE FLUIDPOWER, INC	\$66.26
	RED LIZARD TECHNOLOGIES	\$282.53
	REGGIE PARKER	\$61.45
	RONNIE'S COUNTRY STORE	\$85.46
	SHARE CORPORATION	\$73.79
	STANDARD LIFE INSURANCE COMPANY	\$4.40
	TEC UTILITIES SUPPLY, INC.	\$1,291.81
	USAbLe Life	\$14.20
6 - STREET DEPARTMENT Total		\$17,800.64
7 - WATER DEPARTMENT	BADGER METER	\$916.65
	BLUE CROSS AND BLUE SHIELD OF NC	\$574.65
	COLONIAL LIFE	\$544.10
	COMMUNITY EYE CARE	\$54.70
	Dean Barbour	\$150.00
	EGM GRADING AND LANDSCAPING, LLC	\$3,400.00

7 - WATER DEPARTMENT	ELAN FINANCIAL SERVICES - CBS	\$125.22
	ELAN FINANCIAL SERVICES - GAS	\$397.64
	HINSON'S PRINTING	\$62.50
	IAMGIS GROUP, LLC	\$4,412.50
	INTERLOCAL RISK FINANCING FUND	\$28,255.38
	JOHNSTON COUNTY UTILITY DEPT	\$30,160.67
	NATIONAL EQUIPMENT DEALERS	\$1,576.91
	NC DEPT OF INFORMATION TECHNOLOGY	\$64.28
	NC INTERLOCAL RISK MGMNT	\$15,105.68
	O'REILLY AUTO PARTS	\$29.99
	RED LIZARD TECHNOLOGIES	\$565.06
	SHARE CORPORATION	\$2,963.82
	STANDARD LIFE INSURANCE COMPANY	\$4.40
	TEC UTILITIES SUPPLY, INC.	\$1,291.81
	US POSTMASTER-H2O	\$547.17
	USAbLe Life	\$34.58
	WAYPOINT ANALYTICAL	\$90.00
	WHEELER PIPE & SUPPLY CO., INC.	\$184.58
7 - WATER DEPARTMENT Total		\$91,512.29
8 - SEWER DEPARTMENT	AMERICAN DISCOUNT BUILDING	\$12.00
	AT&T MOBILITY	\$121.22
	BLUE CROSS AND BLUE SHIELD OF NC	\$1,765.95
	COMMUNITY EYE CARE	\$93.14
	C's Septic Tank Pumping LLC	\$1,200.00
	Dean Barbour	\$150.00
	EGM GRADING AND LANDSCAPING, LLC	\$3,400.00
	ELAN FINANCIAL SERVICES - CBS	\$30.88
	ELAN FINANCIAL SERVICES - GAS	\$410.28
	HINSON'S PRINTING	\$62.50
	HOLT LAKE GAS & GRILL	\$129.95
	IAMGIS GROUP, LLC	\$4,412.50
	JOHNSTON COUNTY UTILITY DEPT	\$40,269.56
	NC DEPT OF INFORMATION TECHNOLOGY	\$64.28
	O'REILLY AUTO PARTS	\$70.43
	RED LIZARD TECHNOLOGIES	\$565.08
	RONNIE'S COUNTRY STORE	\$187.61
	SHARE CORPORATION	\$1,263.13
	STANDARD LIFE INSURANCE COMPANY	\$8.80
	TEC UTILITIES SUPPLY, INC.	\$1,291.81
	USAbLe Life	\$31.66
8 - SEWER DEPARTMENT Total		\$55,540.78
9 - SALES TAXES - GF	AMERICAN DISCOUNT BUILDING	\$18.44
	BSN SPORTS	\$39.28
	COMMUNICATIONS INT'L INC	\$154.52
	GREAT AMERICAN FINANCIAL SVC	\$8.03
	HINSON'S PRINTING	\$25.34
	MATTHEW CREECH CONSTRUCTION LLC	\$94.50

9 - SALES TAXES - GF	MEDLIN & DORMAN, INC.	\$3.10
	O'REILLY AUTO PARTS	\$10.73
	PARKER INLINE FLUIDPOWER, INC	\$131.84
	RED LIZARD TECHNOLOGIES	\$95.35
	RONNIE'S COUNTRY STORE	\$5.77
	SHARE CORPORATION	\$3.57
	STAY CLEAN INC	\$17.21
	TEC UTILITIES SUPPLY, INC.	\$217.99
9 - SALES TAXES - GF Total		\$825.67
9 - SALES TAXES - W/S	AMERICAN DISCOUNT BUILDING	\$0.81
	HINSON'S PRINTING	\$12.65
	NATIONAL EQUIPMENT DEALERS	\$106.45
	O'REILLY AUTO PARTS	\$2.02
	RED LIZARD TECHNOLOGIES	\$95.36
	SHARE CORPORATION	\$285.34
	TEC UTILITIES SUPPLY, INC.	\$218.01
	WHEELER PIPE & SUPPLY CO., INC.	\$12.46
9 - SALES TAXES - W/S Total		\$733.10
Grand Total		\$1,422,025.41

Cash Balance Report

Period Ending 7/31/2025

TOWN OF FOUR OAKS

Balance as of July 31, 2025

	7/31/2025 Balance	6/30/2025 Balance	Variance
Checking Accounts			
General Fund & Water/Sewer	\$ 1,133,980.04	\$ 1,250,364.08	\$ (116,384.04)
Four Oaks Appearance Commission			\$ -
Checking Accounts Total	\$ 1,133,980.04	\$ 1,250,364.08	\$ (116,384.04)
Investment Accounts			
UCB			
100 yr. CD	\$ 8,574.85	\$ 8,528.93	\$ 45.92
Streetscape Fund	\$ 1,500,000.00	\$ 1,500,000.00	\$ -
General Fund CD	\$ 885.94	\$ 885.94	\$ -
KS Bank			
General Fund Money Mkt	\$ 101,664.42	\$ 101,534.75	\$ 129.67
Water/Sewer Money Mkt	\$ 29,370.90	\$ 29,333.53	\$ 37.37
GF Open Space Fees MM	\$ 323,649.95	\$ 247,322.69	\$ 76,327.26
USDA Capital St. Reserve - 4.64%	\$ 90,329.60	\$ 89,738.29	\$ 591.31
Water/Sewer CD - 6%	\$ 192,468.55	\$ 191,847.89	\$ 620.66
GF CD - 4.69%	\$ 116,862.01	\$ 116,499.52	\$ 362.49
WS CD - 4.69%	\$ 350,586.14	\$ 349,498.67	\$ 1,087.47
Capital Outlay Reserve CD - 4.69%	\$ 33,615.09	\$ 33,510.82	\$ 104.27
Water Bond Acct CD - 4.69%	\$ 176,324.82	\$ 175,777.88	\$ 546.94
Investment Accounts Total	\$ 2,924,332.27	\$ 2,844,478.91	\$ 79,853.36
Grand Total	\$ 4,058,312.31	\$ 4,094,842.99	\$ (36,530.68)



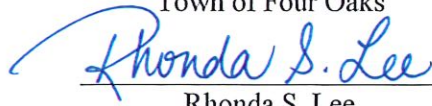
Notice of Public Hearings for the Town of Four Oaks

The Town of Four Oaks Mayor & Board of Commissioners will hold its regular scheduled monthly meeting on August 18, at 6:30 pm in the Four Oaks Town Hall Chamber located at 304 N. Main St., Four Oaks, NC.

The Board of Commissioners will hear the following item:

- Jonathan & Cassidy Barbour., Petitioner and Owner – Application for a Variance at 304 N. Baker St. Parcel # 08009020. Parcel is in the Town's City Limits.

Dated and posted this 6th day of August 2025

Town of Four Oaks

Rhonda S. Lee
Town Clerk

P.O. Box 610 ♦ 304 N. Main Street ♦ Four Oaks, NC 27524

Office 919-963-3112 ♦ Fax 919-963-3113

www.fouroaks-nc.com

Notice of Public Hearings for the Town of Four Oaks

The Town of Four Oaks Planning Board will hold its monthly meeting on August 12, 2025, at 6:30 pm in the Four Oaks Town Hall Chamber located at 304 N. Main St., Four Oaks, NC.

The Town of Four Oaks Mayor & Board of Commissioners will hold its regular scheduled monthly meeting on August 18, at 6:30 pm in the Four Oaks Town Hall Chamber located at 304 N. Main St., Four Oaks, NC.

Both Boards will hold a public hearing for the following items:

- Mara Mejia, Petitioner and Brian Leonard, Property Owner – Application for a Special Use Permit to allow Mystic Grove Games & Gathering to operate at 108 N Mian Street. Parcel # 08012027. Parcel is in the Town's City Limits.
- Chris Stanley, Petitioner and Fred & Linda Jensen, Owner – Application to rezone Parcel # 08J11023X, located at 1104 S. Lakeside Dr. Parcel is in the Town's ETJ.

The Board of Commissioners will also hear the following items:

- NVR, Inc., Petitioner and Owner – Application for a Variance at 278 N. Coral Bells Way. Parcel # 08H10016M. Parcel is in the Town's City Limits.
- CLD Land, LLC,, Petitioner and Owner – Request Voluntary Annexation at Old Brewer Rd. Parcel # 08I11053. Parcel is in the Town's ETJ.
- Fred & Linda Jensen, Petitioners & Owners – Application for a Variance at 1104 S. Lakeside Dr. Parcel # 08J11023X. Parcel is in the Town's ETJ.

Dated and posted this 30 day of July 2025

Town of Four Oaks

Rhonda S. Lee
Town Clerk