

Gates County ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
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ABC
COMMISSION
NORTH CAROLINA

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Alcoholic Beverage Control

CHAIRMAN:
Hank Bauer

COMMISSIONERS:
La'Tanta (L.T.) McCrimmon
Raleigh

David Sherlin
Raleigh

DEPUTY COMMISSIONER:
Mike DeSilva

LOCATION:
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Raleigh NC 27610

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October 21, 2026

Gates County ABC Board
Joseph Casper, Chair
730 NC Hwy 32
Sunbury, NC 27979

Chairperson Casper,

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Gates County ABC Board. The report consists of an overview of the objectives & background summary, financial analysis and findings, and a summary of actions recommended based upon your board's performance and related findings.

Additional considerations are listed as well to provide further guidance and enhance awareness to promote ABC board success.

Please reach out if you have any questions or require assistance in implementing any of the statute requirements, Commission rules, or other recommendations included in the report. On behalf of the North Carolina ABC Commission, I thank you and your staff for your assistance and cooperation in conducting this periodic review. We appreciate the continued efforts by your board to comply with the performance standards, as well as the board's commitment to increase profitability and reduce expenses.

If we can be of assistance in the future, please do not hesitate to reach out to the Commission staff.

Respectfully,

Greg Stallings
Director Boards and Pricing

OBJECTIVE, PURPOSE & BACKGROUND INFORMATION

In addition to regular and special financial audits, G.S. 18B-705(a) authorizes the NC ABC Commission to conduct performance audits of all local ABC boards in the state. Performance audits are examinations of existing operating policies, practices, controls, and activities to determine those areas in which there may be a need for improvement.

The audits are designed to ensure that all local ABC Boards comply with established performance standards pursuant to G.S. 18B-203(a)(20). The audit's scope addresses compliance with ABC laws and rules, store appearance, operating efficiency, solvency, and customer service.

To achieve the objectives of the audit, auditors:

- Review applicable General Statutes, ABC Commission Rules, Reports, and Administrative Policies
- Verify compliance with Commission and Board policies
- Verify results of previous performance audit recommendations
- Review ABC Board annual independent financial audits
- Review ABC Board reporting and documentation reports
- Visit the store(s)
- Interview key ABC Board personnel

Chapter 493 of the 1935 Pasquotank Act authorized Gates County to hold an election for an ABC Store. The referendum was held on April 20, 1965, and passed 882 to 425. The date of the first retail sales was October 1, 1965. Mixed beverage sales have not been approved within Gates County.

- The board operates two retail ABC stores and is the only board in the county.
- Current board members are Joseph Casper (Chair), Monjetta Spivey Blanchard, and G.P. Kittrell Jr.
- The most recent performance audit for the Gates County ABC Board was completed in 2025.

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On September 22, 2026, ABC Commission Program Analyst Edwin Strickland visited the Gates County ABC Board and interviewed the General Manager, Annette Berryman. Below is a financial analysis, followed by operational observations, findings, and recommendations related to the performance audit.



730 NC Hwy 32, Sunbury



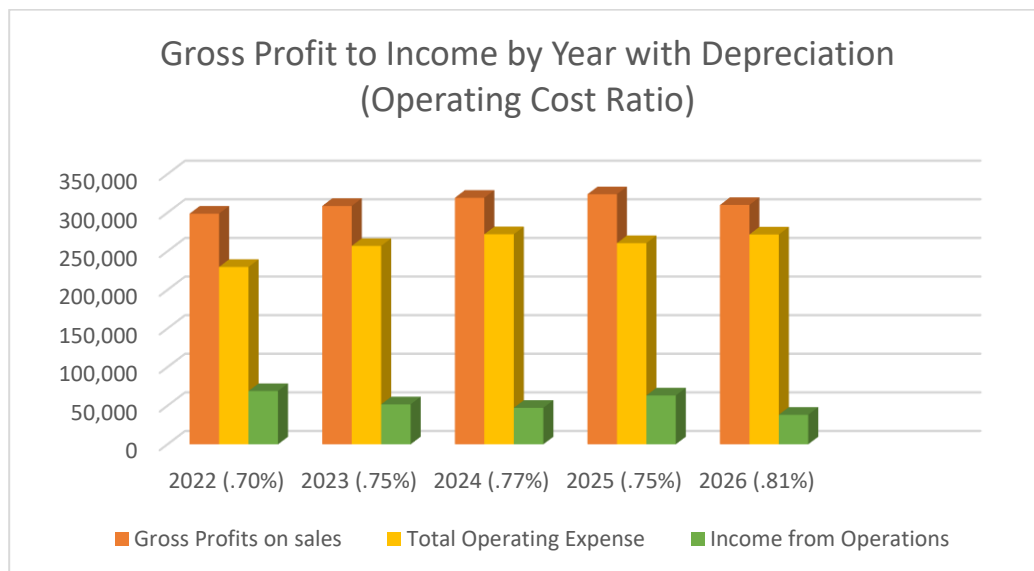
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FINANCIAL ANALYSIS

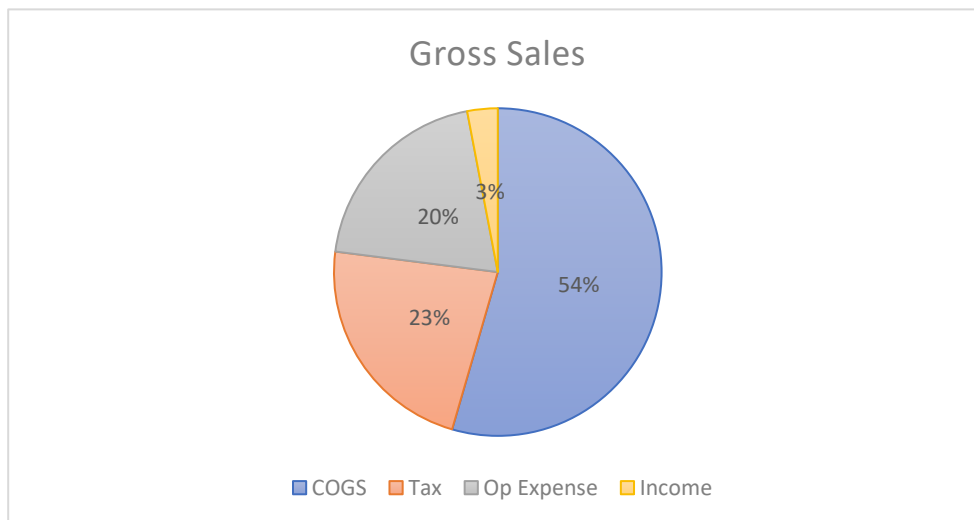
SALES, PROFIT PERCENTAGE, & OPERATING COST RATIO

- In FY 2026, the Gates County ABC Board had gross sales totaling \$1,347,590. an increase of 1% from the previous year.
 - Since FY 2022, the board's sales have increased by approximately 12.2%.
- In FY 2026, the board's profit percentage to sales ratio was 2.84%.
 - *The profit percentage to sales ratios over the previous four completed fiscal years were 4.75%, 3.56%, 4.14%, and 5.75%, respectively.*
 - The ABC Commission's profit percent to sales standard for boards with sales less than \$5M is 3% or higher.
- Gates County ABC Board operates two retail stores without mixed beverage sales. The operating cost ratio for the board was 0.81 in FY 2026. *The previous four years are shown in the chart below.*
 - The ABC Commission standard for ABC Boards without mixed beverage sales is 0.85 or less.
- Therefore, the Gates County ABC Board nearly met the profitability standard but did meet operating cost standard set by the ABC Commission for FY 2026.
- Below are charts showing gross profit on sales, total operating expenses including depreciation, income from operations for recent years, and operating cost ratios.

	FY 2026	FY 2025
Gross Profit on Sales	\$310,030	\$323,886
Total Operating Expense	\$271,762	\$260,547
Income from Operations	\$38,268	\$63,339



- The chart below shows where portions of gross sales are expended or retained as income. COGS and primary distributions (Taxes) usually account for approximately seventy-six percent (76%) of any board's gross receipts, with the remainder used to operate the system and as income. In turn, the income is then used to satisfy other statutory distributions and as working capital, capital improvements, debt service, or as additional distributions beyond the minimum requirement.



- *Factors affecting sales:*
 - There are six other ABC boards with a store within a 30-mile radius of a Gates County ABC store.
 - Gates County borders the state of Virginia, providing additional possible spiritous liquor outlets.
 - The county's current population estimate is around 10,250 residents, a decrease of approximately 2% since the 2020 Census.
 - Gates County had a 3.4% unemployment rate in June of 2026. *The North Carolina average was around 3.6% at that time.*
 - Between 10% and 14% of the population in the county is below the poverty level, which is similar to the North Carolina average of around 12.6%.
 - The board does not have mixed beverage sales.

INVENTORY TURNOVER

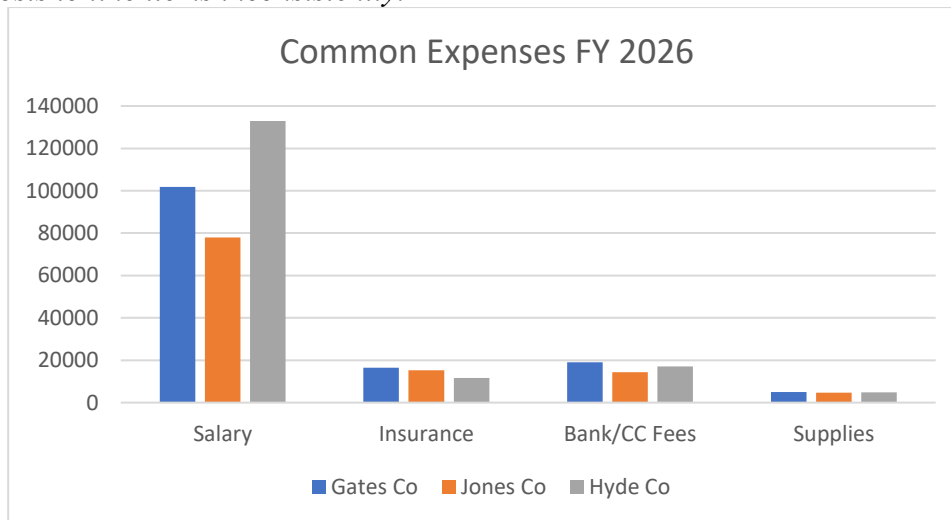
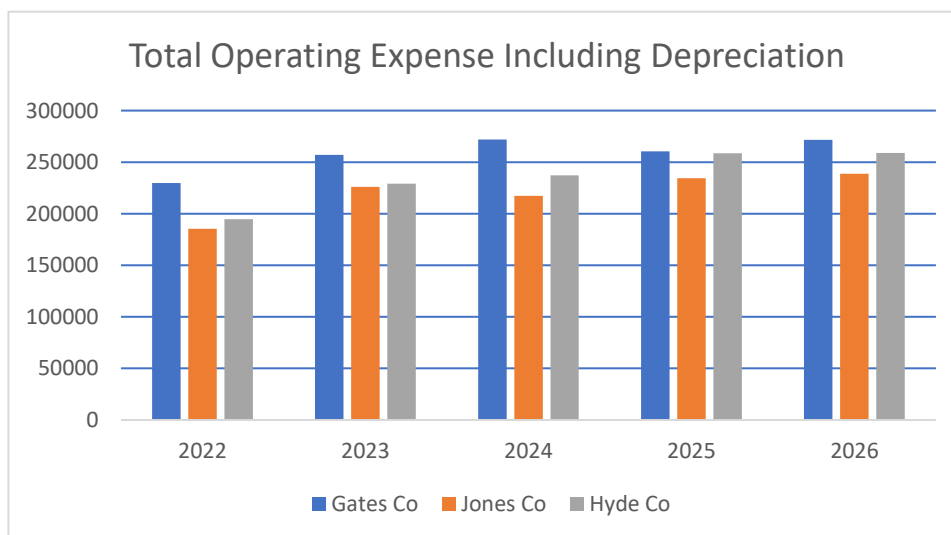
- The inventory turnover rate is calculated by dividing the cost of liquor by the average inventory in the system (Cost of Liquor/Average Inventory). The Commission has set these goals for determining an effective rate based on the frequency of deliveries.
 - Once a week deliveries target at 6 times or more per year
 - Twice a month deliveries target 5 times or more per year
 - Monthly deliveries target at 4.5 times or more per year
- The Gates County ABC Board receives shipments twice a month, with a target inventory turnover rate of around 5. The inventory turnover rate in FY 2026 was 2.7, which is below the official goal.

EXPENSES

➤ *Expense Information:*

- In FY 2026, total operating expenses increased by approximately 4% from the last fiscal year and accounted for slightly more than 20% of total annual sales.
- Salaries were around 10.5% of total annual sales, an increase of approximately 9% from the previous fiscal year.
- Cost of Goods Sold (COGS) was 54.5% for the fiscal year with a normal range being 52% to 54%.

- A review of both a common expense report and a total operating expense report indicates the Gates County ABC Board has similar categorical but often slightly higher total operating expenses compared with two other ABC boards with comparable gross sales, number of stores, and regions of the state.
- *Common expense report categories can be unreliable, as different CPAs may allocate costs to line items inconsistently.*



BUDGET ANALYSIS

	FY 2026 Budget Projections	FY 2026 Actual	Variance	Variance %
Total Revenues	\$1,395,000	\$1,347,495	(\$47,505)	(3.4%)
Total Expenditures	\$1,352,784	\$1,302,507	\$50,277	3.7%
Distributions	\$27,000	\$25,880		
Revenue over/under Expenditures & Finance		\$19,108		
After Reconciling Items		\$12,293		

- In reviewing the budget to actual analysis of the FY 2026 financial audit, actual total revenues were 3.4% below the final budget amendment and expenditures were 3.7% below the budget.
- The change in net position during the fiscal year was \$12,293. *The board's collective net position on June 30, 2026, was \$1,006,419; the net position has increased by almost 19% since FY 2022.*

DISTRIBUTIONS

G.S. 18B-805 (b) requires the board to pay from gross receipts, all expenses, excise, and rehabilitation taxes. G.S. 18B-805(c)(2) requires the board to *typically* distribute at least five percent (5%) of applicable gross receipts to law enforcement and *typically* at least seven percent (7%) for alcohol education. *Before assigning these percentage distributions, G.S. 18B-805(c)(1) requires the board to first make a minimum quarterly distribution of the 3.5% markup and relevant bottle charges to certain county/municipal recipients. **Some of these distribution percentages are designated by an official local enabling act (and thus distribution requirements and recipients are subject to vary).***

- In FY 2026, a total of \$302,934 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), DHHS, and the county commissioners of Gates County.
- In FY 2026, Gates County ABC accrued funds for other statutory distributions totaling \$25,880 (*the net profit recipient received \$21,030*).
- Per the local enabling act, the distribution formula for recipients of net profits is as follows:
 - 100% to Gates County General Fund.

DISTRIBUTIONS (cont.)

➤ **STATUTORY DISTRIBUTIONS:**

- **Net Profit Distributions** – The Gates County ABC board has made net profit distributions for one of the last five fiscal years above the minimum mandatory distribution as referenced in G.S. 18B-805(c)(1). **The table below shows distributions calculated on the left and total distributions made by the ABC Board for the last five (5) years on the right.**
- **Law Enforcement Distributions:** Have been accrued and/or disbursed at or above the standard 5% statute amount for the last five FYs.
- **Alcohol Education Distributions:** Have been accrued and/or disbursed at or above the standard 7% statute amount for the last five FYs.

NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients <i>Note: Referencing CPA Audit Reports</i>		Gates County ABC Board Net profit distribution made annually by fiscal year	
Calculated Amount		Total paid to recipient(s)	
FY-2026	\$38,195	FY-2026	\$21,030
FY-2025	\$37,754	FY-2025	\$0
FY-2024	\$37,700	FY-2024	\$0
FY-2023	\$35,587	FY-2023	\$0
FY-2022	\$34,161	FY-2022	\$0

- The board has received permission from its appointing authority to limit distributions in order to increase its capital improvement fund to the level achieved in FY 2026.

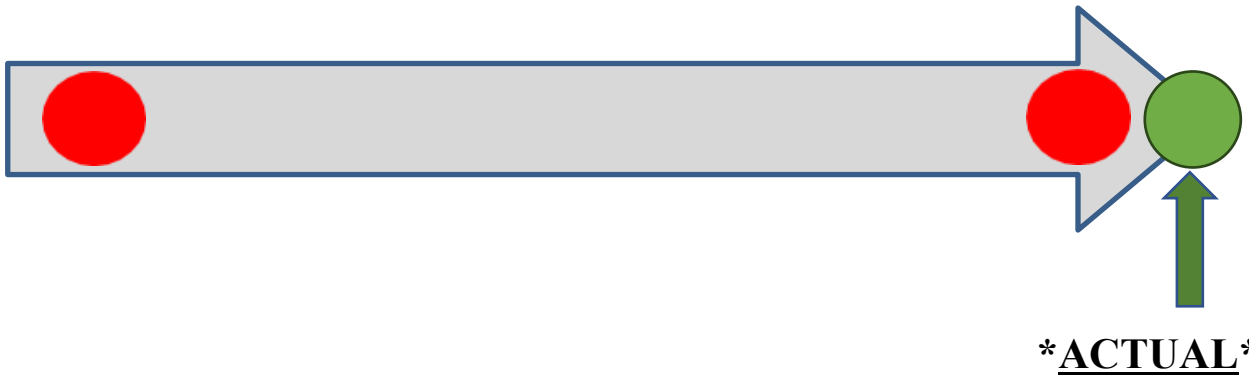
WORKING CAPITAL

- G.S. 18B-805(d) allows the board to set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system.
 - Rule 15A .0902 sets a working capital maximum standard for boards with annual gross sales less than \$1.5M as an amount equal to four (4) months of gross sales.
 - G.S. 18B-702(g)(3) defines "Working Capital" as the total of cash, investments, and inventory less all unsecured liabilities. As it pertains to working capital computation, gross sales means gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).
- Based on the existing rules, as of June 30, 2026, the Gates County ABC Board is required to maintain a minimum working capital of \$40,180 with a maximum working capital amount of \$348,220.
 - On June 30, 2026, the board had a working capital balance of \$528,220 which exceeded the maximum allowed per Commission requirement for this section (*).
 - The board has received written permission from its appointing authority to exceed its maximum allowable working capital amount by \$180,000.

*** FY 2026: Working Capital (WC) Graphic**

MIN

MAX



PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

Board Members

- The board consists of two members and a chairperson.
 - Members' per meeting compensation complies with G.S. 18B-700(g).
 - Members' terms are staggered to comply with G.S. 18B-700(a) and all members have completed the ethics training requirement.
 - Members have taken oaths of office, and copies are available in the board's administrative records.
- Meetings are held monthly and notice is provided to the county office and courthouse.
- A small sample of meeting minutes were reviewed which follow the proper order of proceedings.
 - The meeting minutes reviewed include a no-conflict-of-interest statement.
 - Financial data is presented and discussed at board meetings including inventory adjustments. *The board should ensure that budget-to-actual comparisons are periodically reviewed during meetings to assess possible amendments needed.*

Board Personnel

- The General Manager is full-time and responsible for overseeing all board operations and activities. She previously served as the board's Finance Officer.
- The Finance Officer is part-time and responsible for many accounting related activities including those defined in G.S. 18B-702 and G.S. 18B-804.
- The board employs four part-time associates who are responsible for customer service and store upkeep.
- Separate employees are designated as managers for each of the board's stores.
- Training for new employees is provided through job instruction and mentorship.
 - All but one employee has received RASP training.
 - Employee files are maintained and include hiring documents, tax information, and other disciplinary actions.
 - Some cross training opportunities have been extended to handle certain administrative functions.
- No conflicts related to nepotism were found during discussions with the General Manager.

Law Enforcement

- The board has an active law enforcement contract with the Gates County Sheriff's Office, signed in 2024.
- In FY 2026, the board accrued or distributed funds in the amount of \$3,250 to the department.
- Law enforcement reports for accountability, as outlined in G.S. 18B-501(f1), have been submitted regularly by board personnel but usually contain no data.
 - *The board should work with its law enforcement agency to reestablish accountability reporting.*

Alcohol Education

- In FY 2026, the board accrued or distributed funds in the amount of \$1,600 to the Gates County Board of Education.
- For compliance with G.S. 18B-805(h), the board should include in its meeting minutes how its alcoholism funds are to be spent and receive a report from the recipient describing how these funds are utilized.

Operations

- Full inventory is conducted monthly with multiple team members participating.
 - All variances are recounted twice, and adjustments are made by the General Manager.
 - Adjustment sheets were reviewed with minimal adjustments logged.
 - *A small sample of products was inventoried during the Commission visit with no variances found.*
- The liquor order is made by the General Manager by reviewing each item and comparing it to stock status.
 - The order is reviewed by the Finance Officer before final submission.
 - SPA lists and quarterly price changes are reviewed for each order.
 - Special order requests are usually fulfilled per customer request.
- The board receives deliveries of liquor twice a month.
 - Pallets are dropped at store #2, and variances are rechecked before the report is sent to LB&B.
 - Transfers to store #1 are made, often, multiple times weekly.
- The board retains breakage reports and submits them to suppliers for credit. To comply with Rule 15A .1701(c), the board should email copies of the reports to the Commission quarterly.
- The board's login website was updated prior to the Commission visit and contains accurate information regarding board members, personnel, and store locations.

Policies

- Policies submitted to the Commission include:
 - A code of ethics per G.S. 18B-706(a),
 - Shelf management plan to follow Rule 15A .1708,
 - Price discrepancy per Rule 15A. 1705(b).
 - A personnel manual that addresses the requirements of Rule 15A .1006.
- For travel, the board follows the state travel plan per G.S. 18B-702(g2), with reimbursements made pursuant to G.S. 138-6.

Financial & Internal Controls

- Invoices for liquor are processed by the Finance Officer after each delivery.
- Distilleries are paid via draft through the bank pay system.
- Other checks are cut and signed by the Finance Officer and General Manager, with a board member serving as an alternate signer.
- The disbursement certificate required by G.S. 18B-702(q) is stamped on checks and invoices.
- The preaudit certificate required by G.S. 18B-702(m) is stamped on liquor invoices.
 - The Finance Officer should consider stamping the order edit list before the order is placed to save time and more closely adhere to the intent of the statute.
- Tax and primary distributions are processed by Finance Officer, and other statutory distributions are made after consulting the CPA.
- A mileage log is kept to document employee's travel in personnel vehicles.
- Board personnel do not have credit cards or petty cash.
 - Occasional supply purchases are made by board personnel and itemized receipts are retained for reimbursement.
- Employees' tills are counted after each shift and a register note indicating the amount in the till is signed by the clerk.
 - Deposits are transported to the bank each weekday at store #1.
 - A deposit is made each business day at store #2 and inserted into a machine that is picked up by a cash in-transit company weekly for transport to the bank.
 - *A sample of recent deposits was reviewed with no variances noted.*
- The Finance Officer reconciles accounts monthly.
- Payroll is processed monthly by the General Manager and Finance Officer through QuickBooks.
- All board members and applicable personnel are bonded for at least \$50,000, as required by G.S. 18B-700(i) and 18B-803(b).
- The annual CPA audit was received by the Commission on September 24, 2026.

STORE INSIGHT & OVERVIEW

- Both of the board's stores are free-standing buildings of a similar design.
 - Both are located on commercial thoroughfares with easily viewable signage.
 - Both have ample parking and the exteriors are free of trash and debris.
 - A sign on the entry door of at least one store advertised the availability of a brand and flavors of a product which was removed during the Commission visit.
- The interiors of the stores are well lit and organized.
 - Floors and shelves are clean and displays and end caps are utilized.
 - The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed.
 - A quarterly price book is available, and a supplemental monthly special pricing list is available per request.
 - Shelf tags highlighting items that are currently on sale for the month are posted.
 - North Carolina products are placed within their corresponding categories.
 - Endcaps and other displays are utilized for promotional purposes.
- Shelf management practices are mostly implemented.
 - Products are fronted and bottles are dusted.
 - Products are grouped by category, and premium products are located at eye level or higher.
 - Bottles are arranged to increase in size from left to right of the same item.
 - Shelf space for products is set to follow the factors identified in Rule 15A .1708(5).
- A sample of approximately one hundred items was selected to determine whether uniform pricing was displayed. Of those reviewed, all items at both stores showed the correct price.
- Price discrepancies are handled in the customer's favor if the shelf tag were to be lower than the current price mandate and the customer objects.
- Sales associates value customer service, and all are attentive and courteous.
- The stores are open from 10:00 a.m. to 6:00 p.m. Monday through Thursday and both stay open until 7:00 p.m. on Fridays and Saturdays.
- The stores are closed at least every Sunday and the required holidays.
- Security systems are in place and functional with a camera system, panic buttons, and alarms.
- Security shutters cover the exterior windows of the stores after closing nightly.

REQUIRED AND REQUESTED ACTIONS

- Item# 1: Now that the board has maximized its working capital and the additional approved capital carryover amounts, the board should strive to begin meeting the net profit distribution requirement according to G.S. 18B-805(c)(1).
- Item #2: The board should work with its contracted law enforcement agency to reestablish law enforcement reporting to comply with the provisions of G.S. 18B-501(f1). *Reports should be submitted by the fifth business day of the month.* Additionally, reports are to include as applicable the number of arrests made for ABC law, number of agencies assisted with ABC law, and other metrics for ABC law contribution such as compliance checks and alcohol education classes presented.
- Item #3: While the board has previously requested reports from its alcohol education distribution recipients, for full compliance with G.S. 18B-805(h), the board should include in its meeting minutes how their alcoholism funds are to be spent. The board must also verify all people or agencies receiving funds from the board report to the board at least annually describing how these funds were spent. *If the board is unable to obtain the required reports, it should consider awarding funds to recipients who are willing to comply with this statutory requirement.*
- Item #4: When applicable, ensure unsaleable merchandise (breakage) reports are submitted to the Commission quarterly. Rule 15A .1701(c) requires boards to submit quarterly reports for any unsaleable merchandise and to retain the original copies for three years.
- Item #5: G.S. 18B-702(h) stipulates any amendments to the budget should be forwarded to the board's appointing authority and to the ABC Commission.
- Item #6: The board should ensure any point of sale advertisements are targeted exclusively toward patrons inside the store and not directed toward individuals on the exterior portion of the store's premises. Rule 15B .1008(d) states point of sale advertising specialties for spirituous liquor may be used in ABC stores.
- Item #7: In connection with the periodic audit, a Certificate of Accountability attestation form should be reviewed and signed by board members and applicable personnel. A signed copy would then only need to be emailed to Commission personnel for recordkeeping.

ADDITIONAL CONSIDERATIONS

- While the board has likely evaluated the potential benefits and implications, it may wish to consider extending its business hours past 7:00 p.m., particularly on weekends or during seasonal periods.
- The board may wish to consider obtaining a credit card for recurring and incidental purchases. In addition to reducing the need for employee reimbursements for supplies or registrations, many credit cards offer rewards that may be redeemed for cash which can then be added to working capital or investments as non-operating revenue.

- With recent changes to advertising rules, the board may wish to consider the feasibility of a billboard in the highway system for store location awareness. *Generally, to break even, generated sales would need to be around or slightly over four times the investment made in the billboard.*

GUIDANCE FOR ALL BOARDS

- The Commission's primary focus for ABC board members:
 - ABC board members are highly encouraged to meet monthly for the best formal oversight and review of board operations, routinely recording meeting minutes (*adhering to closed meeting requirements where applicable*) and ensuring either no conflicts of interest are present or that they are addressed appropriately when presented. Monthly sales should be reported to the Commission at the beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by September 30th of each year.
 - ABC boards are highly encouraged to keep term begin dates & term end dates updated on the Commission's board login website for all ABC board members and other information such as store hour changes, pictures, email updates, etc.
- ABC Boards are required to work within general minimum and maximum limits for working capital, as established per Commission Rule NCAC 15A .0902(a)(2). When ABC Boards exceed maximum working capital in any given FY due to planned capital improvements, please secure written approval from the applicable County or Municipal authorities per N.C.G.S. 18B-805(d) and forward to the Commission. As best measure, securing documentation prior to exceeding maximum working capital would be the most ideal approach.
- The board should continue exploring ideas for product knowledge growth for current and future team members. Consider reaching out to other boards or the Association's Internal Support Committee for best practices.
- Cross training opportunities for personnel should be maximized to ensure solid continuity of operations occurs for ABC boards. Also, training opportunities can work well to develop store employees for increased responsibility roles and serving to make both the routine operations and employee morale stronger.

Please network with the ABC Commission whenever needed for guidance and assistance to support local ABC board mission and success.

PREVIOUS PERFORMANCE AUDIT ACTIONS (2025)

- ABC Boards are required to operate within a balanced budget each fiscal year. Budget amendments must be approved by the board before any funds are transferred between accounts and utilized, occurring at the actual point of time an adjustment of funds is necessary. This would include the point in time during the fiscal year when the board will exceed its annual forecasted sales budget. Ensure budget amendment copies are submitted to the ABC Commission as required per NCGS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.
- Please ensure all newly adopted policies or any updated policies are submitted electronically to the Commission for recordkeeping and review per NCAC 15A .1102 Rule. Electronic copies of the personnel manual should be emailed to Commission personnel for recordkeeping. A credit card policy is recommended to establish authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- The board is recommended to forward an updated law enforcement contract due to age of current contract and signed members are no longer with the municipalities. Please provide a copy to the Commission per G.S. 18B-501(f).
- ABC Board members must complete ethics training within one (1) year of each appointment and again following all reappointments under NCGS 18B-706(b).
- Ensure all purchase orders include obligations evidenced by a contract or agreement requiring the payment of money, shall include or bear a certificate stating that the instrument (or order) has been pre-audited to ensure compliance with G.S. 18B-702(m) with a signature by the finance officer. The specific statement should read, "This instrument has been pre audited in the manner required by G.S. 18B-702." Special note: This would be most reasonably accomplished by signing & stamping the summary total of the Order Edit List from inventory system before any liquor orders are placed with state warehouse.
- The board shall submit a copy of the law enforcement report to the appointing authority and the Commission by the 5th business day of each month per G.S. 18B-501(f1). The LEO system is provided for municipalities to capture this data as a good option. Otherwise, the ABC boards would have to submit the required data. On the board login website.
- In accordance with G.S. 18B-805(d). Commission must have some kind of written approval from County BOC/ County Manager. If the board does not have plans to obtain appointing authority approval, all excess working capital must be distributed.
- Board does not have copies of oath before taking office or before the execution of the office per G.S. 11-7. Written copies of oaths should be available at the board's administrative office.
- To resume compliance with G.S 18B-700(a), the board should request approval from their appointing authority to re-stagger member terms to have at least one term end date each year and on the same month. If a member should leave the board before their term is concluded, the appointing authority should appoint a new member for the duration of the previous member's term and consider reappointment on the original term end date.

While having addressed most considerations from the previous Commission review, the board should still monitor and strive to satisfy previously recommended actions.

ABC Commission
400 E. Tryon Rd.
Raleigh, NC 27610

October 21, 2026

We appreciate your support and recommendations from the audit recently performed. This performance audit will help us with the areas that need improvement. Please find below our responses to the findings and recommendations.

Item 1: *****

The board aspires to meet the minimum distribution to the county in future years.

Item 2: *****

The board has contacted the Sheriff's Office and will submit law enforcement report with data from the department.

Item 3: *****

The board will continue to request reports from our alcohol education recipient.

Item 4*****

We will send breakage reports to the Commission when applicable.

Item 5*****

The board will continue to monitor budget expenditure(s) and send amendments to the Commission when needed.

Item 6*****

The board removed the sign from its store's front door during the Commission's visit

Item 7*****

The board has forwarded a signed Certificate of Accountability to the Commission with this letter.

Sincerely,

Annette Berryman GM
Gates County ABC Board

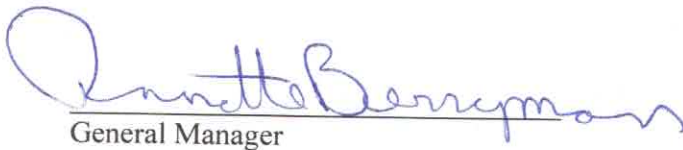
10 19 2026
Month Day Year

Gates County ABC Board
ABC Board

Certificate of Accountability

This document assures this Board and the State of North Carolina that the following statutory duties required of local ABC Boards have been properly performed.

1. The system has complied with all State uniform pricing requirements pursuant to NCGS §18B-804.
2. That all alcoholic beverages sold have been approved by the Commission for sale in this State pursuant to NCGS §18B-800.
3. That all "gross receipts" pursuant to NCGS §18B-805(a) have been properly accounted for and are lawful.
4. That all taxes due and board expenses have been properly and timely paid pursuant to NCGS §18B-805(b).
5. That all distributions pursuant to NCGS §18B-805 have been properly and timely paid.
6. That the finance officer for the board has properly performed all duties as required pursuant to NCGS §18B-702(k).


General Manager


Financial Officer


Chairman


Board Member


Board Member

Board Member

Board Member