

Lumberton ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
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ABC
COMMISSION
NORTH CAROLINA

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Alcoholic Beverage Control

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September 2, 2026

Lumberton ABC Board
Alan Avant, Chair
150 Wintergreen Dr
Lumberton, NC 28358

Chairperson Avant,

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Lumberton 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,

Michael DeSilva
Deputy Commissioner

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, and Administrative Policies
- Review applicable reports and studies of ABC Boards with similar size and geography.
- 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.

Lumberton is the county seat and largest city in Robeson County, located in southeastern North Carolina along the scenic Lumber River. Established in 1787 and incorporated in 1859, the city developed as an important center for the region's timber industry, with the Lumber River serving as a major transportation route for floating logs to market. Today, Lumberton remains the commercial, governmental, healthcare, and educational hub of Robeson County, serving residents from across the surrounding rural communities.

The city's location at the intersection of Interstate 95 and Interstate 74 has made it an important transportation and distribution center. Positioned roughly halfway between New York and Florida along the East Coast, Lumberton attracts travelers, businesses, and industries that benefit from its excellent highway access. Manufacturing, healthcare, retail, education, government services, and logistics are among the primary sectors supporting the local economy.

Lumberton is known for its diverse cultural heritage, reflecting the rich history of Robeson County, which is home to one of the largest Native American populations east of the Mississippi River, including many members of the Lumbee Tribe. The community also has strong African American and European American traditions, creating a unique cultural blend celebrated through local events, arts, and historical sites.

The downtown area features a mix of historic buildings, local businesses, restaurants, and civic institutions. Revitalization efforts have helped preserve many of the city's historic structures while encouraging new economic development. The Carolina Civic Center Historic Theater serves as a cultural centerpiece, hosting concerts, theatrical performances, films, and community events throughout the year.

Outdoor recreation is centered around the Lumber River, one of North Carolina's designated National Wild and Scenic Rivers. Residents and visitors enjoy kayaking, canoeing, fishing, hiking, birdwatching, and picnicking in the area's natural surroundings. Nearby parks and greenways provide additional opportunities for walking, sports, and family activities.

Lumberton offers a variety of educational opportunities through public and private schools, while several colleges and universities are located within a reasonable driving distance. The city is also home to major healthcare facilities that provide medical services for much of southeastern North Carolina.

The community hosts numerous annual events that bring residents together, including festivals, holiday celebrations, concerts, farmers markets, and cultural programs. These activities help foster a strong sense of community pride while highlighting the area's history and traditions.

With its combination of historical significance, strategic transportation location, natural beauty, and cultural diversity, Lumberton continues to serve as an important regional center in southeastern North Carolina. While maintaining its historic character and connection to the Lumber River, the city continues working toward economic development, downtown revitalization, and improving the quality of life for residents.

The general manager is responsible for the oversight of all daily operations, human resource organization and other administrative decisions for the board. The board hired an external accountant who assists the annual audit and provides additional support. All store employees' primary responsibility is to provide friendly customer service to all customers, store upkeep and stock maintenance.

A referendum was held on June 3, 1986, and it passed. *Currently, the Lumberton ABC Board has a chairperson, four board members, and a general manager on the ABC board.* The Lumberton ABC Board currently operates two retail stores. The board staff (15) total personnel. These include (6) full-time employees and (9) part-time personnel. The general manager is responsible for daily store operations including supervising personnel, inventory management, and various retail functions. The GM provides the board with fiscal management, administrative support, and oversees routine operations of the ABC store. Sales associate responsibilities include selling products, daily stocking, and floor upkeep & maintenance.

The last performance audit for the Lumberton ABC Board occurred in 2024. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.



150 Wintergreen Dr, I-95 Exit 22

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Tuesday, August 4, 2026, ABC Board Program Analyst II Eric McClary visited the Lumberton ABC Board and interviewed Jan Tedder-Rogers (General Manager). Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.

FINANCIAL ANALYSIS

PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

- In fiscal year (FY) 2024-2025, the Lumberton ABC Board had a profit percentage to sales ratio of -0.86%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales more than \$5M is 4%.
 - The Lumberton ABC Board's gross sales totaled \$6,278,228, which was an approximate -3.27% decrease from the previous fiscal year.
- Lumberton ABC Board operates two retail stores with mixed beverage sales. The operating cost ratio for the board was .02 in FY 2024-2025. The NC ABC Commission standard for ABC Boards with one to two stores and mixed beverage is .73 or less.
 - Operating cost ratio is calculated by dividing total operating expenses less depreciation by the gross profit on sales (Total operating expenses less depreciation/Gross Profit).
- Below are charts showing gross profit on sales, total operating expenses, and income from operations for recent years.

	FY 2024-2025	FY 2023-2024
Gross Profit on Sales	\$1,014,078	\$1,553,691
Income from Operations	(53,857)	\$683,177

Factors affecting profitability and cost include:

- Surrounding areas with other ABC systems which are within a 25-mile radius include Fairmont ABC, Pembroke ABC, Red Springs ABC, Rowland ABC, and Saint Pauls ABC.
- The board currently has approximately 18 active mixed beverage customers.

➤ FINANCIAL ANALYSIS (cont.)

- *Factors affecting expenses:*
 - Total operating expenses increased around 22.6% from the last fiscal year.
 - Cost of Goods Sold (COGS) was roughly 61.1% for the fiscal year with a normal range being 52% to 54%.

BUDGET ANALYSIS

	FY 2024-2025 Budget Projection	FY 2024-2025 Actual	Variance	Variance %
Sales	\$6,400,000	\$6,278,228	(121,772)	0.01
Revenue over or (under) Expenditures		(693,280)		

In reviewing the budget to actual analysis of the FY 2024-2025 financial audit, actual sales revenues were the same as forecasted projections of 0.01%. After reconciliation, the change in the Board's end net position was \$2,087,607.

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 & 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).* Lumberton ABC made a total of \$1,428,456 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), NC Department of Health & Human Services (NCDHHS), and the county commissioners of Robeson County.

Per the local enabling act, the distribution formula for recipients of net profits is as follows:

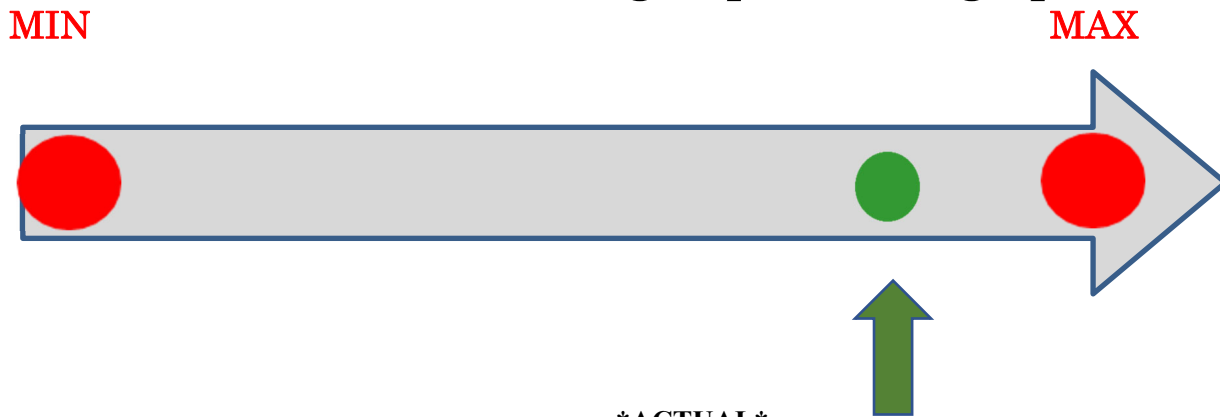
- 65% to Lumberton General Fund
- 35% to Robeson County General Fund

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.
 - NCAC 15A .0902 sets a working capital maximum standard for boards with annual gross sales more than \$1.5M as an amount equal to three (3) 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 mean gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).

- Based upon the existing rules, as of June 30, 2025, the Lumberton ABC Board is required to maintain a minimum working capital of \$185,711 with a maximum working capital amount of \$1,609,492.
 - The Lumberton ABC Board had a working capital balance of \$1,224,782 which is more than the minimum and less than the maximum Commission requirements for this section (*). The Board and the City of Lumberton have an agreement in place to restrict \$450,000 for the construction of a new store.

*** FY 2024-2025: Working Capital (WC) graphic**



Under 18B-805(d), with approval of the appointing authority for the board, the local board may set aside a portion of the remaining gross receipts as a fund for specific capital improvements whenever working capital is exceeded.

- STATUTORY DISTRIBUTIONS:
 - Net Profit Distributions - The Lumberton ABC Board has routinely made the minimum mandatory distributions to the designated recipients over the last three years referencing NCGS 18B-805(c)(1). **The table below references distributions calculated by CPA on the left and total net profit distributions made by the ABC Board for the last three (3) years on the right. An explanation is documented in the Recommended Actions Section.**
 - Law Enforcement Distributions: Have been properly disbursed at or above the regular 5% statute amount over the last three (3) fiscal years.
 - Alcohol Education Distributions: Have been disbursed at or above the standard 7% statute amount of the last three (3) years.

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>		Lumberton ABC Board Net profit distribution made annually by fiscal year	
CPA Calculated Amount		Total paid to recipient(s)	
FY-2025	\$178,829	FY-2025	\$134,957
FY-2024	\$184,876	FY-2024	\$184,876
FY-2023	\$190,301	FY-2023	\$190,304

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

The findings on personnel, operational & administrative compliance are as follows:

Board Members

- ➤ The board consists of General Manager, 4 active board members, and a chairperson each receiving compensation for their services at a maximum of \$150.00 per meeting and in compliance with G.S. 18B-700(g). The Chairperson receives \$300.00 per meeting.
 - Current board members' terms are staggered properly to comply with G.S. 18B-700(a), There are two board members that are due training. The GM will keep the Commission abreast of the required Ethics training completion.
 - Members have professional experience in the field of business, Insurance, and Contractor.
- All members have taken an oath of office per G.S. 11-7, they are not onsite on the date of the visit, however the GM has since complied and made them available at the administrative office.
- Meetings are generally held on the fourth Thursday of the month at 1:00 p.m. The board announces the meetings by posting them at both store locations.
- Meeting minutes are organized, available, and follow all the order of proceedings.
 - Comprehensive financial data is provided and discussed at meetings to include quarterly computations from the board's auditor, sales comparisons and other expense reports.
 - Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld. Boards should also routinely review any notes and recommendations provided by the CPA firm on annual audits.
- The board's login website had been updated at and prior to Commission visit and contains accurate information pertaining to board members, personnel, and store locations.

Law Enforcement

- The board has a law enforcement contract with the Lumberton Police Department dated in 2024. This contract is outdated and the Commission will require the board to produce an updated contract.
- Law enforcement reports are submitted regularly by Lt. Detective Jonathan Smith.

Board Personnel

- The board currently staffs (21) total employees, with (6) full-time, and (15) part-time.
- General Manager has served in this role with the board for over 11 years.
 - General Manager is full time; her salary is within the allowable compensation per G.S. 18B-700(g1).
 - The GM's responsibilities include full oversight of all daily store operations, human resources, ordering, inventory, and other operational tasks.
- The general manager has many additional responsibilities, which include signing checks. She is cross trained.
- The GM also provides the board with accounting-related duties and financial reporting.
 - These responsibilities include processing much of the information provided by personnel, providing financial reports for member review and providing general financial oversight and guidance.
- All other store employees are part-time sales associates and primarily responsible for providing friendly customer service, general store cleaning and upkeep, and stock maintenance.
- Training is provided for new employees from management and other personnel and consists of on the job and mentorship style.
 - Product knowledge training is conducted informally between management and team members.
- Employee files are kept in the administrative office and include tax and other applicable information.
- No conflicts pertaining to nepotism found and per discussion with general manager.

Policies

- The board has a thorough personnel manual with additional policies that details various work requirements, behavioral standards, leave and other benefits, scheduling and holidays, and the requirements of Rule 15A .1006.
 - The manual includes additional policies for customer relations, employee relations, equal employment opportunities, business ethics and conduct, intoxicated patrons, and pricing discrepancies, and a job description for part time employees.
 - Additional policies on file with the commission include a code of ethics, allocated products, and mixed beverage sales.
- For travel, the board follows the State's reimbursement schedule for local municipality employees in G.S. 138-6.

Operations

- Board personnel conduct daily spot checks and a full inventory annually.
 - Counts are made by hand manually. Variances are re-checked before being submitted to the administrative office.
 - The GM reviews and investigates discrepancies before adjustments are made.
- The board receives deliveries of liquor 3 times per month at both retail locations.
 - Pallets are removed from the truck by the driver, and he will bring the pallets in, and they are placed in the warehouse. Products are hand delivered into the warehouse by the driver. The board does have a loading dock. Store #2 does not have a loading dock.
 - Any variances are recounted and balanced against store and warehouse stock before reports are sent to LB&B.
- Liquor orders are made by the GM. The GM reviews and approves the orders.
- The board retains breakage reports and regularly includes the reports for credit with their suppliers. *For compliance with Rule 15A 1701(c), the board regularly emails copies of reports to the Commission as applicable.*
- The board currently has 15 mixed-beverage accounts active in the county.
 - MXB Invoices are provided to permittees, and signed copies are retained in a file for each account.
 - The board stamps bottles in the manner required by NCAC 15A .1901.

Financial, Administrative, and Internal Controls

- Invoices for liquor are processed for all deliveries and payments are processed primarily by signed checks within 30 days. The board is open to considering ACH payments.
 - *A sample of payment dates was reviewed and indicated invoices were paid within the thirty-day requirement.*
- Board's checks have the required disbursement certificate in compliance with G.S. 18B- 702(q). and are signed by the GM, the administrative assistant.
- The GM conducts reviews of liquor orders and the pre-audit stamp required by G.S. 18B-702(m) is being properly affixed to purchase orders.
- The general manager has a credit card, and it's kept in a secure location at the administrative office.
- Deposits are conducted daily. Deposit slips and other banking information are retained at the board's office.
 - *A review of one month's deposit information was conducted, and no discrepancies were found between deposits and register receipts.*
- The board has 2 registers in each store's showroom and one in the warehouse for MXB. Store #2 has 2 registers. Tills start at \$200.00. There is an MXB register in the back of store #1.
 - Drawers are counted at the beginning and end of each shift and a slip for each till is signed by the applicable employee.
- Funds are kept in a pooling bank approved by the North Carolina Treasury Office.
- Payroll is bi- weekly and processed by the administrative assistant and approved by the GM.
 - Employees use handwritten time sheets to document hours worked. The GM makes the schedules.
- The annual CPA audit was received by the Commission on September 30, 2025.
- All board members and the general manager are properly bonded for \$50,000 per G.S. 18B-700(i).

STORE INSIGHT & OVERVIEW

- The board's administrative office is located off a large commercial thoroughfare.
 - Outside area surrounding the board is well-maintained and free of debris or trash.
 - There is ample parking, and deliveries are conducted at the board warehouse.
 - The floors are sealed concrete and very nice.
 - The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed, and the quarterly price book is available should customers request.
 - Listings for specially priced items are printed and available for customers to review.
- The warehouse and administrative areas form a full horseshoe around the retail spaced.
 - The area is well lit and organized and can accommodate many cases.
- □ Shelf management practices are implemented.
 - Products are fronted and dusted, and most are placed in categorized areas around the store.
 - Premium products are generally found at eye level or top shelves at all retail locations.
 - Bottles are arranged so they increase in size from left to right.

- Sales associate interactions with customers are attentive, courteous, and the staff are very familiar with many of their patrons.
- A sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected there were no prices that were inaccurately posted. Price discrepancies are handled in the customers favor if the shelf tag were to be lower than the current price mandate.
- Stores are generally open from 9:00 am until 9:00 pm daily, Monday through Saturday. Besides closing on the two (2) required annual holidays and every Sunday, the board may opt to continue closing on New Year's Day, July 4th, and Labor Day annually.
- Security systems are in place and functional in all designated areas.
 - *The board has (18) security cameras. There are (16) security cameras at store #2. The board has added 2 more (18) security cameras in the parking lot with alarms and voice control at store #1.*

(RECOMMENDED ACTIONS (STATUTES OR COMMISSION RULES))

- 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.
- ABC Board members must complete ethics training within one (1) year of each appointment and again following all reappointments under NCGS 18B-706(b).
- For the fiscal year ended June 30, 2025, the expenditures made by the ABC Board for Cost of Goods Sold and Distributions exceeded the authorized appropriations made by the governing board. Management and the Board will more closely review the budget reports to ensure compliance in future years.
- The board is recommended to forward a current law enforcement contract. Please provide a copy to the Commission per G.S. 18B-501(f).
- Board members should take an oath before taking office or before the execution of the office per G.S. 160A-61 and G.S. 11-7. *If already completed, a written account of the oaths should, please, be available at the board's administrative office.*

(GENERAL STATUTE REMINDERS)

- 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 MXB beverage delivery policy and a credit card policy is recommended to established authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- 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.

ADDITIONAL CONSIDERATIONS & GUIDANCE

- 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 beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by Sept 30th.
- 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. *Moreover, liaising with the Commission when new members are appointed or when member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- ABC boards are highly encouraged to find straightforward ways to lower any recurring expenses. *A very tangible way to lower operating costs is to fully maximize monthly special purchase allowance (SPA) liquor products that routinely sell well in the store to lower cost of goods sold (COGS).* ABC Boards can limit the number of personnel travelling to conference and convention events across the state. Other ways to try to improve expenses include requesting bids annually from various vendors to get the best rates possible on financial audits, various utilities, maintenance contracts, and *credit card processing companies*.
- ABC boards are encouraged to closely review financial statements monthly, comparing with the annual budget forecast, approving budget amendments when necessary and submitting copies to the Commission for anticipated sales increases as well as other adjustments for budgeted accounts.
- 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.
- NCAC Rule 15A .1701 requires quarterly reports be submitted for any unsaleable merchandise (breakage) and retain original copies for three (3) years. *All breakage reports should only be transmitted via email submission to Commission staff; copies should not be mailed.*
- As a reminder, remove all faded posters and replace with new ones when applicable. Reach out to the Commission to provide fetal alcohol syndrome posters, NC Dept of Labor can provide wage & hour posters, and OSHA can provide some applicable federal posters if any are needed.
- ABC boards can explore additional training opportunities periodically available through the ABC Commission as well as partnering with other ABC boards on specific areas such as best retail and marketing practices.

**ABC BOARD
Lumberton**

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

8/31/2026

We truly 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: ****

All recommendations will be followed.

Item 2:*****

All recommendations will be followed.

Item 3: ****

All recommendations will be followed.

Item 4: ****

All recommendations will be followed.

Item 5: *****

All recommendations will be followed per NCGS

Item 6: *****

An updated *** has been submitted.**

Item 7: *****

The board will ensure pre-audit certificates are present on liquor orders to adhere to NCGS 18B-702(m).

Item 8: *****

The board has signed and submitted a COA form.

Sincerely,

Allen Avant/ Jan Tedder-Rogers, Chairman / GM
Lumberton ABC Board

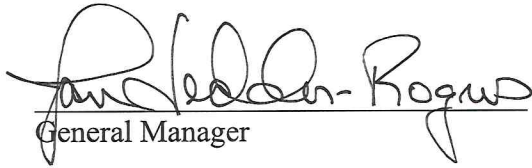
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Month Day Year

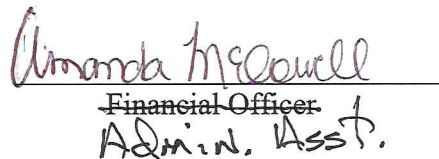
City of Lumberton ABC Board
ABC Board

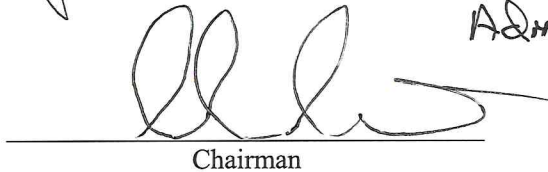
Certificate of Accountability

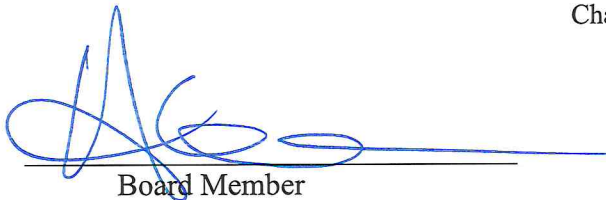
This document assures this Board and the State of North Carolina that the following statutory duties required of local ABC Boards have been properly performed.

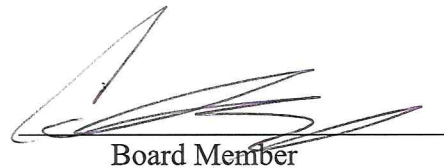
1. The system has complied with all State uniform pricing requirements pursuant to NCGS §18B-804.
2. That all alcoholic beverages sold have been approved by the Commission for sale in this State pursuant to NCGS §18B-800.
3. That all "gross receipts" pursuant to NCGS §18B-805(a) have been properly accounted 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~~
Admin. Asst.


Chairman


Board Member


Board Member


Board Member


Board Member