



**TOWN OF WENTWORTH  
MINUTES  
OF  
THE TOWN COUNCIL MEETING  
WENTWORTH, NORTH CAROLINA  
February 4, 2025  
7:00 p.m.**

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The regular monthly meeting of the Wentworth Town Council was held on Tuesday, February 4, 2025 at the Wentworth Town Hall at 7:00 p.m.

**Council Members Present:** Mayor Dennis Paschal Jr., Mayor Pro Tem Evelyn Conner, Daryl Crowder, Cheryl Moore, Dennis Paschal III

**Council Members Absent:**  
A quorum was met.

**Staff Present:** Yvonne Russell, Town Clerk/ Finance Officer  
Hunter Wilson, Deputy Clerk/ Accounting Clerk  
Ellis Martin, Attorney

**Others Present:** Bennett Early, CPA – Gardner & Co., CPA, PLLC

**Article I. CALL TO ORDER**

Mayor Dennis Paschal Jr. called the meeting to order.

**Article II. INVOCATION**

Councilmember Dennis Paschal, III gave the invocation.

**Article III. APPROVAL OF TOWN COUNCIL AGENDA**

**A. Requests and Petitions of Citizens**

There were no Requests or Petitions of Citizens.

**B. Approve/Amend Agenda**

Mayor Paschal made a **MOTION**, “To remove number five (5) under Article VI, B and approve the agenda as written.”

Mayor Pro Tem Evelyn Conner seconded the motion. All voted in favor and the motion carried.

**Article IV. APPROVAL OF MINUTES**

**A. Town Council Meeting: January 7, 2025**

**Mayor Paschal** made a **MOTION**, *“To approve the minutes as written.”*

**Councilmember Cheryl Moore** seconded the motion. All voted in favor and the motion carried.

**Article V. OLD BUSINESS**

There was no old business.

**Article VI. NEW BUSINESS**

**A. Presentation of Audit Report – Fiscal Year End June 30, 2024**

**Bennett Early**, CPA from Gardner & Co., presented a PowerPoint overview of the audit report. He noted the Town of Wentworth has a very healthy fund balance and the audit opinion is clean.

(Note: The PowerPoint overview of the audit report provided by Mr. Early is herein incorporated and made a part of these minutes. The complete audit report is available for inspection in the Town Clerk’s Office.)

Town of Wentworth

Audit Presentation

June 30, 2024, Fiscal Year



Gardner & Company, CPA, PLLC

Bennett Early, CPA

## Town Council for 2023-2024

- Mayor: Dennis Paschal
- Mayor Pro-Tem: Evelyn Conner
- Councilmember: Cheryl H. Moore
- Councilmember: Daryl Crowder
- Councilmember: Dennis Paschal, III

## Types of Audits Performed



### **Financial Statement Audit**

Required by NC General Statute



### **Yellowbook Audit – Government Auditing Standards (GAGAS)**

Required when local governments and public authorities expend \$100,000 or more in combined federal and state financial assistance.

# Financial Statement - Audit Opinion

- “In our opinion, based on our audit, the financial statements referred to above **present fairly, in all material respects**, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wentworth, North Carolina as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.” – **page 1**



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## General Fund Balance Sheet – Page 33

	2024	2023	CHANGE
Cash and Investments	3,648,713	2,646,087	1,002,626
Due from Other Funds	-	690,309	(690,309)
Total Assets	3,888,193	3,590,093	298,100
Total Liabilities	37,581	58,329	(20,748)
Total Fund Balance	3,837,201	3,499,854	337,347
Less: Adjustments *	(226,000)	(221,787)	4,213
Fund Balance: Unassigned	3,611,201	3,278,067	333,134
Fund Balance Available as a % of Expenditures per NCLGC			371.64%
Average of similar units per NCLGC			132%
Minimum Threshold			71%

\* Adjustments are amounts designated as non-spendable, restricted, committed and assigned.

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# General Fund Budgetary Comparison

	BUDGET	ACTUAL	FAVORABLE/ (UNFAVORABLE)
REVENUES – PG 34	1,112,860	1,309,293	196,433
EXPENDITURES – PG 37	1,078,368	728,470	349,898
OTHER FINANCING – PG 37	(34,493)	(243,201)	(208,709)
NET CHANGE – PG 37		337,622	

NOTE: NO BUDGETARY VIOLATIONS WERE REPORTED FOR THE 2023-2024 FISCAL YEAR FOR THE GENERAL FUND.

THERE WAS \$201,201 BUDGETED AS FUND BALANCE APPROPRIATION, BUT THIS DID NOT OCCUR. THIS IS THE REASON THERE IS AN “UNFAVORABLE” VARIANCE FOR OTHER FINANCING. NOT USING THE FUND BALANCE TO COVER EXPENDITURES IS A GOOD THING.

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## American Rescue Plan Act – Pages 38-39

- Combined with General Fund in Governmental Activities at the front of the report.
- Total funds received all years - \$866,858
- Total funds remaining to be allocated - None

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# Capital Project Funds– Pages 40-43

- Includes Capital Project Funds and State Capital Infrastructure Fund

	Capital Project Funds	State Capital and Infrastructure Fund	Total
Cash and Investments	90,307	609,061	699,368
Total Assets	90,307	609,061	699,368
Liabilities - Unearned Revenues:			
Due to General Fund	-	500,000	500,000
	-	3,795	3,795
Fund Balances:	90,307	105,266	195,573
Total Liabilities and Fund Balances	90,307	609,061	699,368

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## Yellowbook Audit Report pages 48-49

- Report on Internal Control over Financial Reporting
  - Material Weakness – a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis.
    - **No deficiencies were identified as Material Weaknesses.**
  - Significant Deficiency – a deficiency, or combination of deficiencies, in internal control, such that there is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.
    - **We identified one deficiency in internal control that we consider to be a significant deficiency – Segregation of Duties.**
- Report on Compliance and Other Matters
  - The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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## Additional Letters

- Management Letter
- Governance Letter

Both letters have been provided to management and the council for review. If there are any questions, please let us know.

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# Thank You

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**Article VI. NEW BUSINESS**

**B. Consideration of Wentworth Consolidated School Repair Quotes**

- 1. Complete Lead Abatement at Cafeteria’s Food Prep Room**
- 2. Exterior Waterproofing – Water Issue**
- 3. Lead Abatement in Downstairs Large Room w/ Electrical Room (old breakroom)**
- 4. Cafeteria HVAC Options**

**Mayor Paschal** reviewed the four quotes from Stonewall Construction. He noted the total for all four projects is \$142,790.80.

(Note: The four quotes from Stonewall Construction are herein incorporated and made a part of these minutes.)



January 9<sup>th</sup>, 2025  
Wentworth Historical School  
Attention: Town Team

Subject: Complete Lead Abatement at Cafeteria’s Food Prep Room

Potential Job Number: 192025

Team,

Thanks for the opportunity to serve you with this information. Please find our scope of work and pricing for your consideration. If any task needs to be completed other than items/breakdown below, then it will be considered an AWR (Additional Work Request).

**SCOPE OF WORK**

**Project 1 – Lead Removal in Food Prep Room & Heavy Equipment Haul Off**

- |   |            |
|---|------------|
| • Project Management –  | \$3,500.00 |
| • Cover & protect all mural paintings in room completely.                                     | \$1,900.00 |
| • Disassemble and haul away (3) large pieces of kitchen equipment.                            | \$700.00   |
| • Brace off and remove large kitchen hood completely & haul away                              | \$2,400.00 |
| • Cut away, cap off & trash old piping that was connected to equipment’s.                     | \$1,900.00 |
| • Hand scrape all loose lead material deposits on walls and piping.                           | \$8,511.75 |
| • Complete spray of Lead Blocker 5000 on walls and piping in entire room                      | \$3,415.00 |
| • Patch exterior walls that are deteriorated with skimming materials.                         | \$2,850.00 |
| • Patch floor penetrations in tile with matching materials and clear seal.                    | \$800.00   |
| • Demo existing 2x4 ceiling tiles from acoustical ceiling and trash                           | \$2,900.00 |
| • Paint existing ceiling & wall grid white – ready for new tiles.                             | \$3,281.00 |
| • Supply and install new 2x4 food grade ceiling tiles in room.                                | \$4,217.00 |
| • Final wall paint over top of lead blocker – same color as existing was before work started. | \$2,651.00 |

Total - \$39,085.75

P&O @ 12% - \$4,690.29

Complete Total - \$43,776.04

Tax @ 6.75% - \$2,954.88

**Complete Above Total - \$46,730.92**





January 3<sup>rd</sup>, 2025  
Wentworth Historical School  
Attention: Town Team

Subject: Exterior Waterproofing – Water Issue

Potential Job Number: 132025

Team,

Thanks for the opportunity to serve you with this information. Please find our scope of work and pricing for your consideration. If any task needs to be completed other than items/breakdown below, then it will be considered an AWR (Additional Work Request).

**SCOPE OF WORK**

**Project 1 – Waterproofing Areas at Rear of School**

- *Project Management –* \$3,100.00
- *Removal of existing fill against NW cafeteria wall that meets the men’s restroom* \$5,685.50
- *Clean brick, down to the footing for new tar application to adhere.* \$1,941.25
- *Apply tar-based waterproofing against foundation underground level.* \$3,681.00
- *Supply & install compressed mil layer with taped seams against tar.* \$3,905.75
- *Supply & install egg crate layer to keep debris from taring waterproofing.* \$1,881.00
- *Place black piping underground as foundation drain and tie in downspouts.* \$1,950.00
- *Fill rock 12” thick on top of the drainpipe with the remaining existing fill.* \$3,500.00
- *Cut & add surface drain at sidewalk area leading to the side double doors at cafeteria.* \$2,450.00
- *Seed & straw all affected areas against the building.* \$2,750.00

Total - \$30,844.50  
P&O @ 12% - \$3,701.34  
 Complete Total - \$34,545.84  
Tax @ 6.75% - \$2,331.84

**Complete Above Total - \$36,877.68**



January 9<sup>th</sup>, 2025  
Wentworth Historical School  
Attention: Town Team

Subject: Lead Abatement in Downstairs Large Room w/ Electrical Room

Potential Job Number: 192025B

Team,

Thanks for the opportunity to serve you with this information. Please find our scope of work and pricing for your consideration. If any task needs to be completed other than items/breakdown below, then it will be considered an AWR (Additional Work Request).

SCOPE OF WORK

Project 1 – Downstairs Large Room, across from 1<sup>st</sup> Classroom

*(Old Break Room)*

- *Project Management –* \$2,000.00
- *Cover, plastic & protect all other areas from contamination.* \$950.00
- *Hand scrape all loose lead paint materials on the walls & piping* \$5,500.00
- *Spray all affected areas in the room with Lead Blocker 5000.* \$5,000.00
- *Apply 2 coats of final paint back to the original same color.* \$3,500.00

*Total - \$16,950.00*

*P&O @ 12% - \$2,034.00*

*Complete Total - \$18,984.00*

*Tax @ 6.75% - \$1,281.42*

***Complete Above Total - \$20,265.42***



January 15<sup>th</sup>, 2025  
Wentworth Historical School  
Attention: Town Team

Subject: Cafeteria HVAC Options

Potential Job Number: 1152025B

Team,

Thanks for the opportunity to serve you with this information. Please find our scope of work and pricing for your consideration. If any task needs to be completed other than items/breakdown below, then it will be considered an AWR (Additional Work Request).

SCOPE OF WORK

Project 1 – 3 Large Mini Splits (Cafeteria & Food Prep Area)

- Project Management – \$1,500.00
- Cut Out (3) large return boxes in walls for mini split to be installed & add metal frames \$2,100.00
- Supply & install 3 new mini split units in cafeteria areas (1 goes in food prep area). \$24,000.00
- Wire in all HVAC units completely with disconnects per code. \$4,950.00

Total - \$32,550.00  
P&O @ 12% - \$3,906.00  
Complete Total - \$36,456.00  
Tax @ 6.75% - \$2,460.78

**Complete Above Total - \$38,916.78**

**Mayor Paschal** made a **MOTION**, “*That we approve all four of those.*”

**Mayor Pro Tem Conner** seconded the motion. All voted in favor and the motion carried.

**Councilmember Paschal III** asked if those four projects would be paid for out of fund balance.

**Yvonne Russell, Finance Officer**, explained there is approximately \$41,000 left in the SCIF Grant Fund. She said she will prepare a budget amendment for the March 4<sup>th</sup> meeting that will show a transfer from the General Fund to the SCIF Grant Fund for the remainder needed to cover the cost of the four projects.

**Article VII. PUBLIC COMMENTS**

There were no public comments.

**Article VIII. ANNOUNCEMENTS**

**Mayor Paschal** made the following announcements:

- The next regular meeting of the **Wentworth Planning Board** is scheduled for **Tuesday, February 18, 2025 at 7:00 pm** at the Wentworth Town Hall.
- The next regular meeting of the **Wentworth Town Council** is scheduled for **Tuesday, March 4, 2025, at 7:00 pm** at the Wentworth Town Hall.
- **Funding Requests for Fiscal Year 2025 – 2026 are due by February 24, 2025.**

**Article IX. ADJOURN**

**Mayor Paschal** made a **MOTION**, “*We adjourn.*”

**Councilmember Paschal III** seconded the motion. All voted in favor and the meeting adjourned.

**Respectfully Submitted by:** \_\_\_\_\_  
**Yvonne Russell, Town Clerk**

**Approved by:** \_\_\_\_\_  
**Robert Dennis Paschal, Jr., Mayor**