



CAMDENCOUNTY

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**BOARD
OF
COMMISSIONERS**

March 17, 2014

7:00 PM - Regular Meeting

**Historic Courtroom
Courthouse Complex**

This agenda is only a tentative schedule of matters the Commissioners may address at their meeting and all items found on it may be deleted, amended or deferred. The Commissioners may also, in their absolute discretion, consider matters not shown on this agenda.

Please turn Cell Phone ringers off during the meeting.

Agenda

**Camden County Board of Commissioners Regular Meeting
March 17, 2014
7:00 P.M. - Regular Meeting
Historic Courtroom, Courthouse Complex
Camden, North Carolina**

7:00 P.M. **Call to Order** - Chairman Garry Meiggs

Welcome

Invocation & Pledge of Allegiance – Mike McLain

ITEM 1. **Public Comments**

It is requested that comments be limited to (2-3) minutes. The length and number of comments may be limited upon the Chairman's discretion due to scheduling and other issues.

ITEM 2. **Consideration of Agenda (For discussion and possible action)**

ITEM 3 **Presentations**

- A. Josh Bass, Currituck Chamber of Commerce President (Pg 1)
- B. Gwen Wescott- Senior Tarheel Legislation (Pg 2)
- C. Cooperative Extension Report to the People (Pg 3)
- D. NCACC Legislative Update Video (Pg 4)
- E. Dyno- Bots Robotics Team (Pg 5)

ITEM 4. **Old Business (For discussion and possible action)**

- A. Ordinance 2014-02-01 Rezoning Application (UDO 2013-12-12) for Britton J. Overton (Pg 6-27)

ITEM 5. New Business (For discussion and possible action)

- A. VFD Contract Agreement (Pg 28-34)
- B. One Mill Park Resolution Execution of Public Beach & Estuarine Access Grant Contract (Pg 35-36)
- C. One Mill Park CAMA Permit consultant Services (Pg 37-41)
- D. Innovation Reward Program (Pg 42-52)
- E. Monthly Tax Report (Pg 53-67)

ITEM 6. Consent Agenda (All items listed below are routine and will be approved by one motion. Separate discussion of an item(s) will be held by request of a member of the Board.)

- A. Draft Minutes – February 3, 2014 (Pg 68-81)
- B. Budget Amendments – BA021 through BA024 (Pg 82-86)
- C. Tax Collection Report (Pg 87-89)
- D. Tax Refunds, Pickups, & Releases (Pg 90-94)
- E. Tax Authorization to Collect (11/13 & 5/14 Renewals) (Pg 95-97)
- F. Results of Sale of Surplus Property on GovDeals (Pg 98-99)
- G. School Budget Amendments (Pg 100-105)

ITEM 7. Commissioner's Report (For discussion and possible action)

ITEM 8. County Manager's Report (For discussion and possible action)

ITEM 9. Information, Reports & Minutes From Other Agencies (Pg 106-209)

- A. 03/14 Sales Tax Report
- B. ECBH Financial Report
- C. 03/14 Library Report
- D. SPCA Minutes
- E. Central Depository Fund Report
- F. NCDOT Active Projects Located in Division One
- G. NCACC Annual Stewardship Report
- H. Revolving Loan Fund Policy- Albemarle Commission

ITEM 10. Other Matters (For discussion and possible action)

ITEM 11. Adjourn

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 3.A

Presentations

Meeting Date: March 17, 2014

Attachments: 0 (0 Pages)

Submitted By: Administration

ITEM TITLE: Josh Bass, Currituck Chamber of
Commerce President

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Mr. Josh Bass, President of the Currituck Chamber of Commerce, has been invited to give a brief presentation concerning the activities of the Chamber and the many benefits provided to Currituck Chamber of Commerce members.

RECOMMENDATION:

No action required on this item.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 3.B

Presentations

Meeting Date: March 17, 2014

Attachments: 0 (0 Pages)

Submitted By: Administration

**ITEM TITLE: Gwen Wescott- Senior Tarheel
Legislation**

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Mrs. Gwen Wescott will be present to give a brief update on Senior Tarheel Legislation issues.

RECOMMENDATION:

No action required on this item.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

Item Number: 3.C

Presentations

Meeting Date: March 17, 2014
Attachments: 0 (0 Pages)
Submitted By: Cameron Lowe, Interim County Extension Director

ITEM TITLE: Cooperative Extension Annual Report to the People

SUMMARY:

Staff will provide a summary of Cooperative Extension Accomplishments in 2013. Presentation will be accompanied by a handout and brief video.

RECOMMENDATION:

None.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 3.D

Presentations

Meeting Date: March 17, 2014
Attachments: 0 (0 Pages)
Submitted By: Administration

ITEM TITLE: NCACC Legislative Update Video

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

The latest legislative update video from the NCACC.

RECOMMENDATION:

None.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 3.E

Presentations

Meeting Date: March 17, 2014
Attachments: 0 (0 Pages)
Submitted By: Danelle Barco, Cooperative Extension

ITEM TITLE: Dyno- Bots Robotics Team

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Members of the Awesome Science 4-H Club created the Camden “Dyno-Bots” Robotics Team. The team consisted of high school students from Camden High School and CamTech High School. Team members created and engineered a robot to complete specific tasks. The team competed on regional and state level in February, both times in Greensboro. The team ended up placing 7th in the state in this STEM (Science Technology Engineering Mathematics) contest.

The members would like to share with the Board of Commissioners and the county how their robot works and demonstrate the robot’s mechanics in action.

RECOMMENDATION:

None.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 4.A

Old Business

Meeting Date: March 17, 2014
Attachments: 1 (21 Pages)
Submitted By: Planning Director

ITEM TITLE: Ordinance 2014-04-01 Rezoning
 Application (UDO 2013-12-12) for
 Britton J. Overton

SUMMARY:

Mr. Britton Overton has requested that the front 10 acres that abut Alder Branch Road of the Overton property (entire tract 130 acres more or less) located adjacent to 152 Alder Branch Road in Shiloh Township be rezoned from General Use District (GUD) to Mixed Village Residential (RI). The Planning Board met on January 16, 2014 and after presentation and discussion with staff and owner and input from adjacent property owner, the Planning Board recommended denial on a 5-0 vote to rezone property as it is inconsistent with the CAMA Land Use Plan.

Consistency statement:

Planning Board made the motion that the rezoning is inconsistent with the CAMA Land Use Plan in that it was determined to be spot zoning which the only benefit is that of the applicant and not part of an overall zoning plan for the County. Motion was approved on a 5-0 vote

RECOMMENDATION:

Hold public hearing and possible consideration.

Approval; Consistency Statement:

Motion 1: The request is consistent with Policy 10 of the CAMA Land Use Plan.

Motion 2: To approve Ordinance No. 2014-02-01.

Denial; Consistency Statement:

Motion 1: The requested zoning is inconsistent with CAMA Land Use Plan as it is spot zoning and is not part of an overall zoning plan.

Motion 2: To deny Ordinance No. 2014-02-01

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

Ordinance No. 2014-02-01**An Ordinance
Amending the Camden County
Zoning Map
Camden County, North Carolina****Article I: Purpose**

The purpose of this Ordinance is to amend the Zoning Map of Camden County, North Carolina, which was originally adopted by the County Commissioners on December 20, 1993, and subsequently amended.

Article II. Amendment to Zoning Map

The Official Zoning Map of Camden County, North Carolina, which was adopted on December 20, 1993, and subsequently amended, is hereby amended as follows:

The property currently shown in the Camden County Tax Assessor's Office as PIN 03-8972-00-76-7268, is hereby re-zoned from General Use District (GUD) to Mixed Village Residential (R1). This applies to the first 10 acres that front Alder Branch Road.

Article III. Penalty

1. Violations of the provision of this Ordinance or failure to comply with any of its requirements, including violations of any conditions and safeguards established in connection with grants of variances or Special Use or Conditional Use Permits, shall constitute a misdemeanor, punishable by a fine of up to five-hundred (\$500) dollars or a maximum thirty (30) days imprisonment as provided in G. S. 14-4.
2. Any act constituting a violation of the provisions of this Ordinance or a failure to comply with any of its requirements, including violations of any conditions and safeguards established in connection with the grants of variances or Special Use or Conditional Use Permits, shall also subject the offender to a civil penalty of one-hundred (\$100) dollars for each day the violation continues. If the offender fails to pay the penalty within ten (10) days after being cited for a violation, the penalty may be recovered by the county in a civil action in the nature of debt. A civil penalty may not be appealed to the Board of Adjustment if the offender was sent a final notice of violation in accordance with Article 151.568 and did not take an appeal to the Board of Adjustment within the prescribed time.
3. This Ordinance may also be enforced by any appropriate equitable action.

- 4. Each day that any violation continues after notification by the administrator that such violation exists shall be considered a separate offense for purposes of the penalties and remedies specified in this section.
- 5. Any one, all or any combination of the foregoing penalties and remedies may be used to enforce this Ordinance.

Article IV. Severability

If any language in this Ordinance is found to be invalid by a court of competent jurisdiction or other entity having such legal authority, then only the specific language held to be invalid shall be affected and all other language shall be in full force and effect.

Article V. Effective Date

This Ordinance is effective upon adoption.

Adopted by the Board of Commissioners for the County of Camden this day of 2014.

County of Camden

Garry Meiggs, Chairman
Camden County Board of Commissioners

ATTEST:

Ashley Honaker
Clerk to the Board

(SEAL)

STAFF REPORT**UDO 2013-12-12
Minor Zoning Map Amendment****PROJECT INFORMATION**

File Reference: UDO 2013-12-12
Project Name; N/A
PIN: 03-8972-00-76-7268
Applicant: Britton J. Overton
Address: 1291 S. Hwy 343
 Shiloh, NC 27974
Phone: (252) 339-5189
Email:

Agent for Applicant:

Address:
Phone:
Email:

Current Owner of Record: Overton's**Meeting Dates:**

1/15/2014 **Planning Board**
Board of Commissioners

Application Received: 12/9/2013
By: David Parks, Permit Officer

Application Fee paid: \$650 Check #1749**Completeness of Application:** Application is generally complete**Documents received upon filing of application or otherwise included:**

- A.** Rezoning Application
- B.** Deed
- C.** GIS Aerial, existing zoning, Comprehensive Plan future land use and CAMA Land Use Plan Suitability Maps
- D.** Zoning Comparison: General Use District (GUD) vs Mixed Village Residential (R1)

PROJECT LOCATION:**Street Address:** Adjacent to 152 Alder Branch Road**Location Description:** Shiloh Township

REQUEST: Rezoning of the front 10 acres that abut Alder Branch Road

From: General Use District (GUD)

To: Mixed Village Residential (R1)

The GUD, general use, district is established to allow opportunities for very low density residential development and bona fide farms, along with agricultural and related agricultural uses (e.g., timber, horticulture, silviculture and aquaculture.)

The R-1, mixed village residential, district is designed to provide for low density residential development in areas that do not intrude into areas primarily devoted to agriculture in or near the three core villages of Camden, Shiloh and South Mills, as appropriate.

SITE DATA

Lot size: Approximately 130 acres. Request is for 10 acres land that abuts Alder Branch Road

Flood Zone: AE

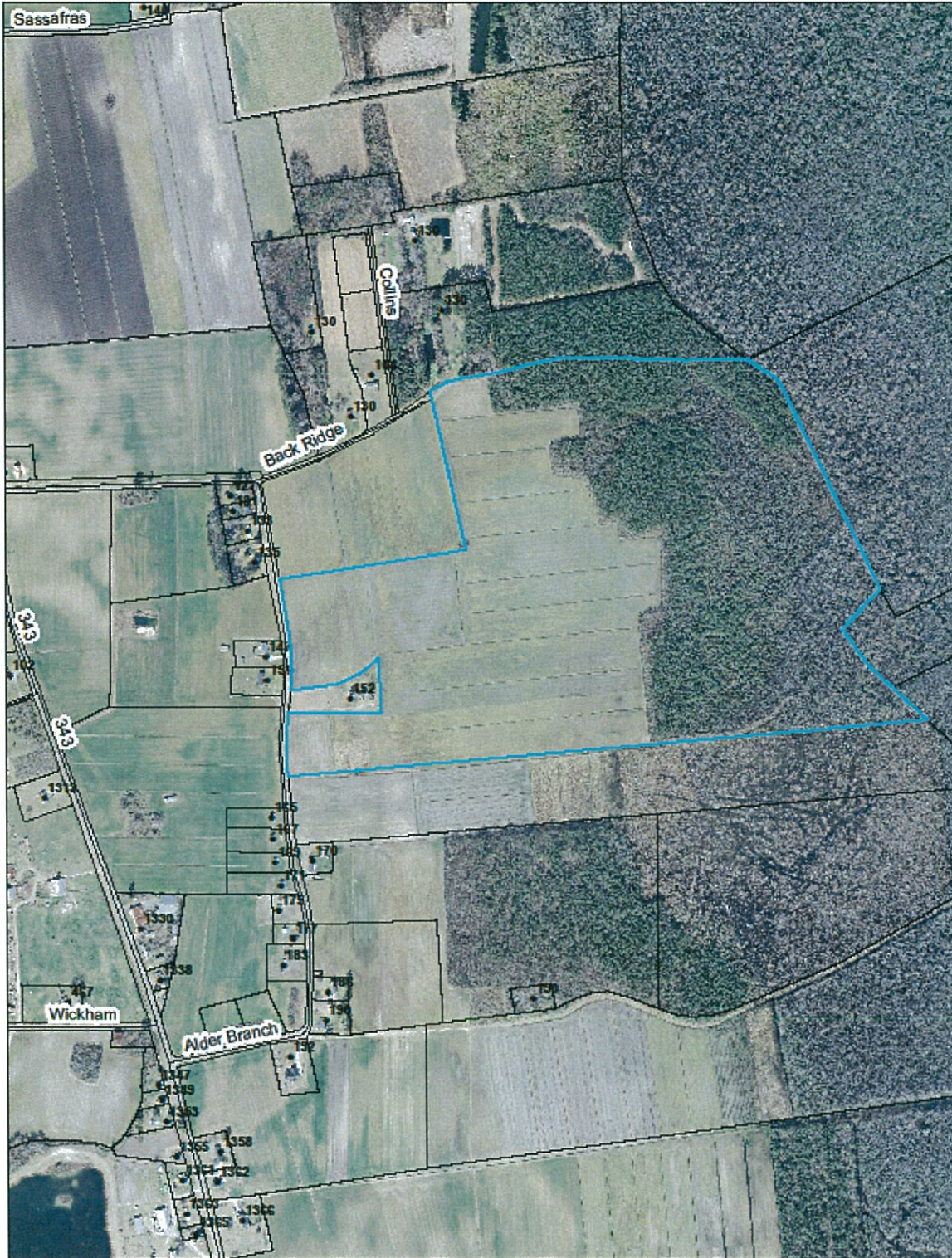
Zoning District(s): General Use District (GUD)

Existing Land Uses: Agriculture (except area where Septic Tank is located)

Adjacent Zoning & Uses:

	North	South	East	West
Zoning	General Use District (GUD)	General Use District (GUD)	General Use District (GUD)	General Use District (GUD)
Use & size	Woodland	Farmland – 22 acres	House – 2 acres;	Farmland – 34 acres

Vicinity Map:



Proposed Use(s):

**CAMDEN COUNTY, NORTH CAROLINA
TABLE OF PERMISSIBLE USES
(GUD Vs R-1 Zoning Districts)**

USE#	DESCRIPTION	GUD	R-1
1.000	Residential		
1.100	Single Family Detached (One dwelling unit per lot)		
1.111	Site Built	Z	Z
1.111.5	Modular	Z	Z
1.112	Class A Mobile Home		Z
1.113	Class B Mobile Home		Z
1.116	Class C Mobile Home		S
1.200	Two-Family Residences		
1.210	Two-Family Conversion		S
1.220	Primary residence with accessory apartment		S
1.230	Duplex		S
1.240	Two-Family Apartment		S
1.300	Multi-Family Residences		
1.400	Homes Emphasizing Special Services, Treatment or Supervision		
1.430	Child Care Homes	S	S
1.500	Miscellaneous rooms for rent situations		
1.520	Bed and Breakfast establishments	Z	
1.550	Hunting and Fishing Lodges	S	
1.600	Temporary Emergency Construction and Repair of Residences	Z	
1.700	Home Occupations	Z	Z
2.000	Sales and Rental of Goods, Merchandise and Equipment		
2.100	No storage/display of goods outside fully enclosed structure		
2.200	Storage/Display of Goods Outside Fully Enclosed Allowed		
3.000	Office, Clerical, Research and Services not primarily related to goods or merchandise		
3.100	All operations conducted entirely within fully enclosed building		
3.200	Operation conducted within or outside fully enclosed building		
4.000	Manufacturing, Processing, Creating, Repairing, Renovating, Painting, Cleaning, Assembling of Goods, Merchandise and Equipment, Subject to Hereto		
4.100	All operations conducted entirely within fully enclosed building		
4.110	Majority of dollar volume of business done with walk-in trade	Z	
4.120	Majority of dollar volume business not done with walk-in trade	Z	
5.000	Educational, Cultural, Religious, Philanthropic, Social and Fraternal Uses		
5.100	Schools		
5.110	Elementary and Secondary (including associated grounds, athletic and other facilities)	S	S
5.200	Churches, Synagogues and temples (including associated residential structures for religious personnel)	Z	S
5.300	Libraries, museums, art galleries, art centers and similar uses (including associated educational and instructional activities)		
5.310	Located within a building designed and previously occupied as a residence or within a building having a gross floor area not in excess of 3,500 feet		S

**CAMDEN COUNTY, NORTH CAROLINA
TABLE OF PERMISSIBLE USES
(GUD Vs R-1 Zoning Districts) Continued**

USE#	DESCRIPTION	GUD	R-1
6.000	Recreation, Amusement, Entertainment		
6.100	Activity conducted entirely within a building or substantial structure		
6.200	Activity conducted primarily outside enclosed buildings or structures		
6.210	Privately owned outdoor recreation facilities such as golf and country clubs, etc. (But not including campgrounds), not constructed pursuant to a permit authorizing the construction of some residential development	Z	
6.220	Publicly owned outdoor recreational facilities, such as athletic fields, golf courses, tennis courts, swimming pools, parks, campgrounds, boat ramps and docks, etc. Not constructed pursuant to a permit authorizing the construction of another use (i.e. school)	Z	
6.240	Horseback riding, schooling and boarding facilities provided that when its in a GUD district, a minimum of 10 acres is required (and not constructed pursuant to a permit authorizing a residential development)	Z	
6.250	Automobile and motorcycle racing tracks	S	
6.251	Competitive go-kart/ATV race track	S	
6.270	Private Campgrounds		
6.271	Travel trailers allowed	S	
6.272	Travel trailers prohibited	S	
6.280	Petting Zoo	S	
6.290	Recreational grounds	S	
7.000	Institutional Residences or Care/Confinement facilities		
8.000	Restaurants, Dance Halls, Bars, Night Clubs		
8.100	Restaurants		
9.000	Motor vehicle and boat related sales and service operations		
9.200	Automobile service center	Z	
9.400	Automobile repair shop or body shop provided all wrecked vehicles and parts are visually screened from exterior property lines and right-of-way lines	Z	
10.000	Storage and Parking		
10.200	Storage of goods not related to the sale or use of those goods on same lot where they are stored		
12.000	Service and Enterprises related to animals		
12.100	Veterinarian	Z	
12.200	Kennels	Z	
13.000	Emergency Services		
13.100	Law Enforcement Stations	S	S
13.200	Fire Stations	S	S
13.300	Rescue Squad, Ambulance Service	S	S
13.400	Civil Defense Operations	S	S
14.000	Agricultural, Silvicultural, Mining, and Quarrying Operations		
14.100	Agricultural operations, farming (not exempt as bona-fide farms)		
14.110	Excluding livestock	Z	Z
14.120	Including livestock	Z	
14.200	Silvicultural Operations	Z	Z
14.300	Mining or quarrying operations, including on site sales of products	S	
14.400	Reclamation Landfill	S	

**CAMDEN COUNTY, NORTH CAROLINA
TABLE OF PERMISSIBLE USES
(GUD Vs R-1 Zoning Districts) Continued**

USE#	DESCRIPTION	GUD	R-1
15.000	Miscellaneous Public and Semi-Public Facilities and related uses		
15.100	Post Office	Z	
15.200	Airports and Air Strips		
15.210	County owned and operated airport		S
15.220	Privately Owned Airport		S
15.300	Sanitary Landfill, Convenience Centers and related facilities		
15.310	Camden County owned and operated	S	Z
15.600	ABC Stores	Z	
16.000	Dry Cleaner and Laundromat		
17.000	Utility Facilities		
17.100	Neighborhood	Z	S
17.200	Community or Regional	Z	S
17.300	County owned and operated	S	Z
18.000	Wireless Telecommunication Facilities (WTF), Towers, other related structures		
18.100	WTF, antennas, supporting structures, radio or TV towers which are 35 feet or less, and receive only earth stations	Z	Z
18.200	WTF, antennas, support structures and towers of all types that are over 35 feet tall, subject to Article 151.065	S	
18.300	WTF, antennas, support structures and towers of all types that are over 300 feet tall, subject to Article 151.035	S	
18.400	Wind Turbines - Refer to Article 151.347 (T) - Specific Standards		
18.410	Small Turbines	Z	S
18.411	Small Turbines (over 3 systems)	S	
18.420	Large Turbines	S	
19.000	Open Air Markets		
19.100	Farm and craft markets, produce markets not qualifying as an accessory use to use classification 14.100	Z	S
21.000	Cemetery and Crematorium		
21.100	Cemetery not on same property as church	S	S
21.200	Cemetery on same property as church	Z	Z
21.300	Crematorium	S	
22.000	Nursery School, Day Care Centers	Z	
23.000	Temporary Construction and Sales Office	Z	Z
25.000	Commercial Greenhouse, Nursery		
25.100	On-premise sales permitted	Z	
26.000	Special Events	Z	S
27.000	Combination Uses	ZSC	ZSC
28.000	Off-Premises Signs	S	
29.000	Subdivisions		
29.100	Major – Preliminary Plat	S	S
29.200	Minor	Z	Z
29.300	Private Access Subdivision (see 151.260 for Zoning Permit authority when one lot created)		S
31.000	Agribusiness uses	Z	S

**CAMDEN COUNTY, NORTH CAROLINA
TABLE OF PERMISSIBLE USES
(GUD Vs R-1 Zoning Districts) Continued**

USE#	DESCRIPTION	GUD	R-1
32.000	Miscellaneous Water Related Uses		
32.100	Boat Ramps		
32.110	Publicly owned	Z	S
32.120	Privately owned, but open to the public on a fee basis	S	
32.200	Marinas not associated with a residential development	Z	
33.000	Adaptive reuse of Historic Property	Z	S
999.99 9	NOTES TO TABLE: Z - Zoning Permit Required C - Conditional Use Permit Required S - Special Use Permit Required -The underpinning of a modular home shall be masonry with bricks covering all of the exposed masonry underpinning.		

Description of property:

Property is located off Alder Branch Road in Shiloh Township. The 10 acres of the property requested to be rezoned is located outside the 100 year flood (Zone X). All but one acre of property is currently be farmed or woodland. There once was a singlewide mobile home on the property, which was removed in 2008/2009 timeframe see attached 2008 and 2009 aerials. Under zoning ordinance, once a legal nonconforming use has been removed, the owner has 6 months to replace and in this instance the singlewide was not replaced and under current zoning manufactured homes are permitted uses.



2008 Aerial of Property



2009 Aerial of Property

ENVIRONMENTAL ASSESSMENT

Streams, Creeks, Major Ditches:

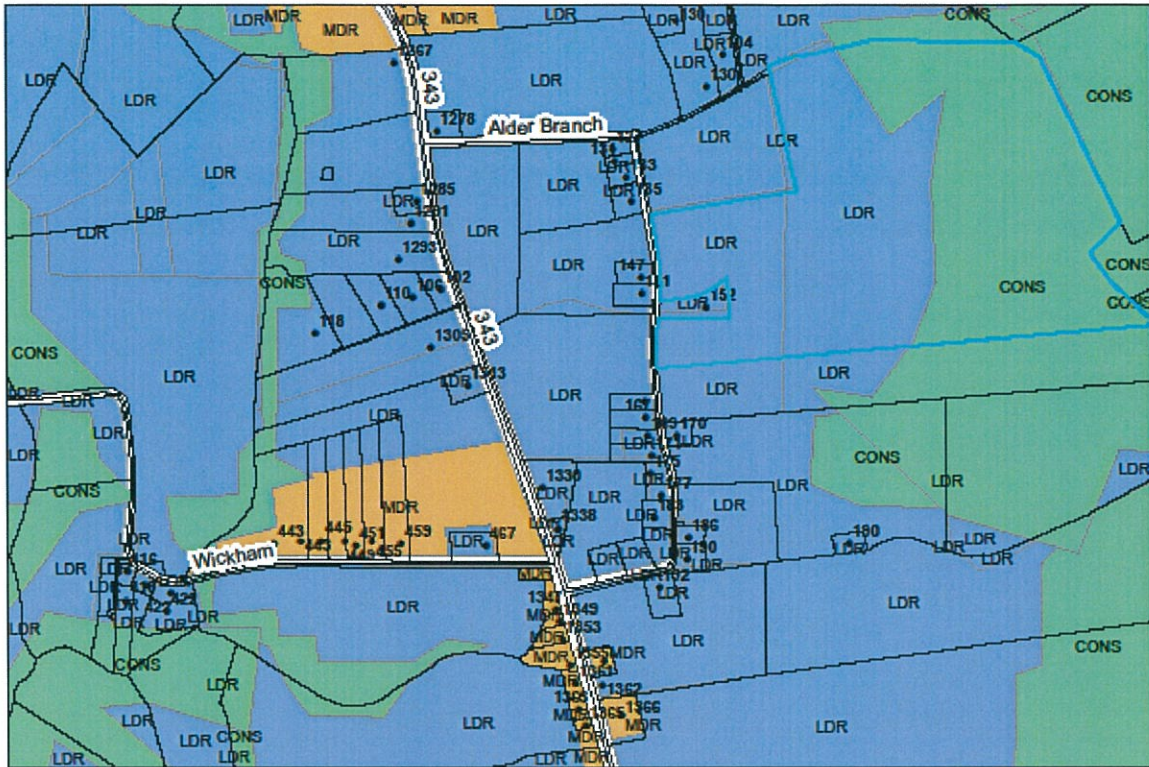
There are not streams, creeks or major ditches in the area.

Distance & description of nearest outfall:

Soils:

Portsmouth (PtA) – Fine sandy loam

CAMA/Comprehensive Plan Future Land Use Maps:



CAMA FUTURE LAND USE MAP



COMPREHENSIVE PLAN FUTURE LAND USE MAP

INFRASTRUCTURE & COMMUNITY FACILITIES

Water	Water line located adjacent to property on Alder Branch Road. There exists a water tape on property.
Sewer	Septic tank located on property
Fire District	Shiloh Township
Schools	N/A
Traffic	Estimated daily traffic count is 620 at the intersection of Hwy 343 and Alder Branch Road IAW NCDOT

PLANS CONSISTENCY**CAMA Land Use Plan Policies & Objectives:**

Consistent **Inconsistent**

In accordance with the CAMA Land Use Plan – Requests for zoning changes will not be approved if the requested change will result in spot zoning. Spot zoning is a form of discriminatory zoning whose sole purpose it to serve the private interests of one or more landowners instead of furthering the welfare of the entire community as part of an overall zoning plan. Spot zoning is based on arbitrary and inappropriate nature of a re-zoning change rather than, as is commonly believed, on the size of the area being rezoned.

PLANS CONSISTENCY – cont.**2035 Comprehensive Plan**

Consistent **Inconsistent**

Consistent with Comprehensive Plan Future Land Use Maps in that area is identified as Rural Preservation with a minimum lot size of 5 acres. Though the request is for 10 acres to be rezoned to R-1, the entire tract of land is approximately 130 acres.

PLANS CONSISTENCY – cont.**Comprehensive Transportation Plan**

Consistent **Inconsistent**

Property abuts Alder Branch Road (SR 1106)

Consistent **Inconsistent**

Other Plans officially adopted by the Board of Commissioners

N/A

FINDINGS REGARDING ADDITIONAL REQUIREMENTS:

Yes No **Will the proposed zoning change enhance the public health, safety or welfare?**

Reasoning: The proposed zoning change will not enhance the public health, safety, or welfare. However, nor shall it have a negative effect.

Yes No **Is the entire range of permitted uses in the requested classification more appropriate than the range of uses in the existing classification?**

Reasoning: Due to the size of the area requested to be rezoned, it is staffs opinion that entire range of uses in the existing zoning classification is more appropriate as there is no additional R1 zoning in the immediate area. (See Table of Permissible Use comparison above)

For proposals to re-zone to non-residential districts along major arterial roads:

Yes No **Is this an expansion of an adjacent zoning district of the same classification? N/A**

Reasoning:

Yes No **What extraordinary showing of public need or demand is met by this application? N/A**

Reasoning:

Yes No **Will the request , as proposed cause serious noise, odors, light, activity, or unusual disturbances?**

Reasoning: All uses allowed in the requested zoning classification should not cause any serious noise, odors, light activity, or unusual disturbances.

Yes No **Does the request impact any CAMA Areas of Environmental Concern?**

Reasoning: Property is outside any CAMA Areas of Environmental Concern.

Yes No **Does the county need more land in the zoning class requested?**

Reasoning: The below graph indicates the percentage and amount of land in the R1 zone and the possibility of the need for additional land in the requested zoning classification to address affordable housing.

Is there other land in the county that would be more appropriate for the proposed uses?

Yes No

Reasoning: The property requested to be rezoned is located in an area that fits the definition of where R1 zoning should be located, however it's the amount of land (10 acres) that is requested to be rezoned that brings up the issue of spot zoning.

Yes No **Will not exceed the county’s ability to provide public facilities:**

Schools – If the land were developed/subdivided will have an impact on the schools.

Fire and Rescue – Minimal impact.

Law Enforcement – Minimal impact.

Parks & Recreation – Minimal impact

Traffic Circulation or Parking – N/A

Other County Facilities – No.

Yes No

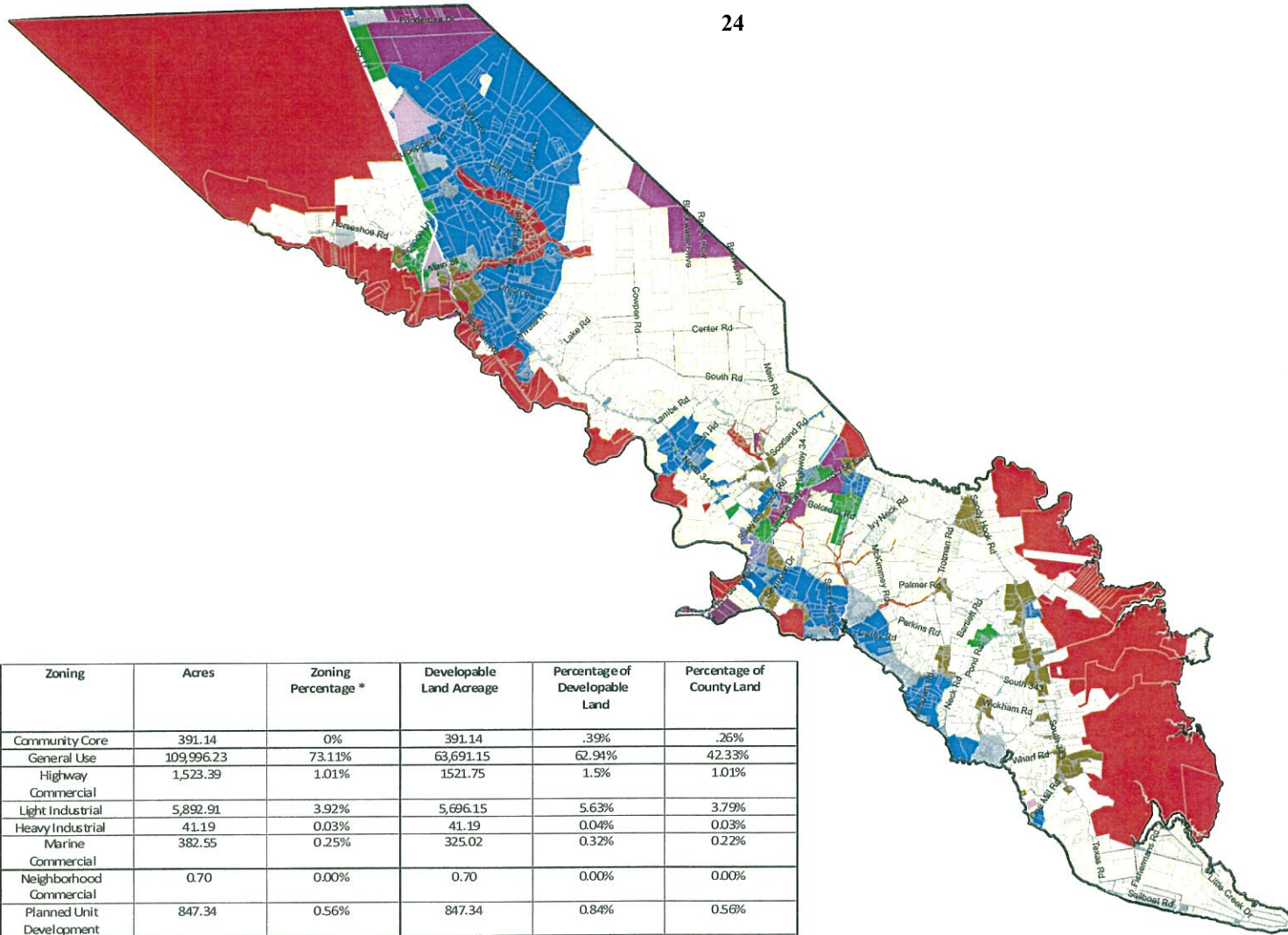
Is This A Small Scale “Spot” Rezoning Request Requiring Evaluation Of Community Benefits?

If Yes (regarding small scale spot rezoning) – Applicants Reasoning:

	Personal Benefits/Impact	Community Benefits/Impact
With rezoning	This would allow the applicant to place a singlewide mobile home on the property.	Based on the acreage requested to be rezoned, there is no community benefit, but not adverse impact.
Without rezoning	The personal impact would be the applicant can only place a modular or site built home which the cost would exceed his budget.	Upholds the intent of the CAMA Land Use Plan (adopted by the BOC based on public input) by prohibiting spot zoning.

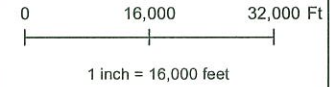


Camden County Zoning



Legend

- Land that cannot be developed
- Zoning**
- Community Core
- General Use
- Heavy Industrial
- Light Industrial
- Highway Commercial
- Marine Commercial
- Neighborhood Commercial
- Planned Unit Development
- Residential 1
- Residential 2
- Residential 3-1
- Residential 3-2



G:\Laura's Maps\Zoning Percentage.mxd
August 17, 2010

This map is for general reference purposes only. Camden County assumes no liability for the misuse or misinterpretation of the data shown. In addition, Camden County does not assure the accuracy of this data.

Zone	Zoning	Acres	Zoning Percentage *	Developable Land Acreage	Percentage of Developable Land	Percentage of County Land
CC	Community Core	391.14	0%	391.14	.39%	.26%
GU	General Use	109,996.23	73.11%	63,691.15	62.94%	42.33%
HC	Highway Commercial	1,523.39	1.01%	1521.75	1.5%	1.01%
I-1	Light Industrial	5,892.91	3.92%	5,696.15	5.63%	3.79%
I-2	Heavy Industrial	41.19	0.03%	41.19	0.04%	0.03%
MC	Marine Commercial	382.55	0.25%	325.02	0.32%	0.22%
NC	Neighborhood Commercial	0.70	0.00%	0.70	0.00%	0.00%
PUD	Planned Unit Development	847.34	0.56%	847.34	0.84%	0.56%
R-1	Residential 1	877.29	0.58%	832.67	0.82%	0.55%
R-2	Residential 2	4,632.09	3.08%	3,994.55	3.95%	2.65%
R-3-1	Residential 3-1	2,447.01	1.63%	2,202.47	2.18%	1.46%
R-3-2	Residential 3-2	23,430.74	15.57%	21,644.46	21.39%	14.39%
TOTALS		150,462.58 Acres		101,188.58 Acres		67.25% of land is developable

*This includes the zoning percentage of the entire county, including land that has been deemed "undevelopable".

-developable".

STAFF COMMENTARY:

STAFF RECOMMENDATION: Staff recommends denial of the rezoning as it is inconsistent with the CAMA Land Use Plan it that it is spot zoning in which the only benefit if that of the property owner.

PLANNING BOARD RECOMMENDATION: At the January 15, 2014 Planning Board meeting and after discussion with staff and applicant, Board made the following recommendations:

Planning Board recommended denial of rezoning from General Use District (GUD) to Mixed Village Residential (R1) on a 5-0 vote as the rezoning is inconsistent with the CAMA Land Use Plan as it is spot zoning with the only benefit is that of the property owner and not part of an overall zoning plan that would benefit the county as a whole.

²⁶
Zoning Change Application
County of Camden, North Carolina

A rezoning may be obtained pursuant to Article 151.580 of Unified Development Ordinance (UDO) of Camden County and upon approval by the Board of Commissioners after a recommendation from the Planning Board.

Please consult the Planning Office (1-252-338-1919) with any questions about your application.

PLEASE PRINT OR TYPE

Please Do Not Write in this Box	
PIN:	<u>02-8972-00-76-7268</u>
UDO#	<u>2013 - 12 - 12</u>
Date Received:	<u>12/9/13</u>
Received by:	<u>af</u>
Zoning District:	<u>640</u>
Fee Paid: \$	<u>650.⁰⁰/₁₀₀</u>

Applicant's Name: Britton J. Overton

CK #
1749

If the Applicant is acting as agent for another person (the "principal"), please give that person's name on the line below and submit a copy of the agency agreement/letter with this Application.

Applicant's Mailing Address: 1291 NC Highway 343 S.
Shiloh, NC 27974

Daytime Phone Number: (252) 339-5189

Street Address Location of Property: 162 Alder Branch Rd. Shiloh, NC 27974

General Description of Proposal: Changing General Use Zoning to R1 zoning
Front 10 Acre of land
B20

I swear or affirm that the foregoing information and all attachments hereto (now or subsequently provided as part of this application) are true and correct to the best of my knowledge.

Signed: 

Dated: 12/9/13

Please include a site plan with this application and any other supporting documentation that the applicant feels would assist the Board of Commissioners and the Planning Board in determining the need for a zoning change.

** Information to be filled out by Planning Department*

*Is the Property in a Watershed Protection area? _____

*Flood Zone (from FIRM Map): X IAE *Taxes paid? yes no _____

27 Zoning Change Application Questions

The UDO requires the Board to consider to principal issues when considering an application for a zoning change. Please respond to each issue in the space provided below or on a separate sheet.

(A) How will the proposed zoning change enhance the public health, safety or welfare? (Article 151.585)

Change tax value on land. Will start supplying water to the property for use from the county.

(B) Is the entire range of permitted uses in the requested classification more appropriate than the range of uses in the existing classification? (Article 151.585)

The property is equipped to be zoned R1 or greater at this time. The property already has a working septic tank, county water, an electric supply. These are not being utilized at this time. The property was zoned R1 during the late 1990's to the 2000's. The structure (a single trailer) was removed and the lot has been vacant since that time. The property is not acceptable for farm use because of the above mentioned utilities.

(C) For proposals to re-zone to non-residential districts along major arterial roads (Article 151.586):

(1) Is this an expansion of an adjacent zoning district of the same classification? *NO*

(2) What extraordinary showing of public need or demand is met by this application?

The applicant needs a place of residence. He now resides with his parents. The applicant is a longtime resident (36 years) of Camden County. He is also one of the owners of the property and surrounding farm that is in question.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

Item Number: 5.A

Presentations

Meeting Date: March 17, 2014
Attachments: 2 (7 Pages)
Submitted By: Administration

ITEM TITLE: Fire-Emergency Management
 Mutual Aid Agreement between Camden
 County and City of Chesapeake, VA

SUMMARY:

Christy Saunders, Pasquotank-Camden Emergency Management Director, has been working diligently on enhancing Camden County’s emergency management resources and response capabilities. In 2006/2007, the issue of a Mutual Aid Agreement (MAA) for fire protection and emergency management services between the City of Chesapeake and Camden County was discussed, albeit briefly when discussions stalled due to unrelated matters.

Christy Saunders and the County Manager are requesting that the Board of Commissioners consider approval of the attached MAA. The County Manager and staff believe that this MAA will make available additional emergency management assets in the event of a large-scale event and would be beneficial to both Camden and Chesapeake.

If approved, our two volunteer fire districts would also be asked to amend their existing contracts (addendum/amendment attached). Christy Saunders and the County Manager have spoken with both fire chiefs and they are in agreement concerning these requested addendums to their contracts, and will request that their respective fire district commissions execute the addendum.

RECOMMENDATION:

Approve and execute both the Fire-Emergency Medical-Emergency Management Mutual Aid Agreement with the City of Chesapeake as well as the Addendum to Existing Contract for Fire Protection and Rescue Service between the County and the Volunteer Fire Departments.

**FIRE - EMERGENCY MEDICAL – EMERGENCY MANAGEMENT
RESPONSE
MUTUAL AID AGREEMENT**

THIS AGREEMENT, made and entered into this ____ day of _____ 2014, by and between the CITY OF CHESAPEAKE, VIRGINIA (hereinafter, “Chesapeake”), and CAMDEN COUNTY, NORTH CAROLINA (hereinafter, “Camden”).

WHEREAS, each of the parties hereto maintains equipment and personnel for emergency management, fire suppression, emergency medical response, and other associated functions to include, but not limited to Technical Rescue, Hazardous Materials Response, Mass Casualty Incident Response, etc. (hereinafter, emergency response) within its own jurisdiction; and

WHEREAS, the parties hereto desire to augment the emergency response capabilities available in their respective areas; and

WHEREAS, the lands or districts of the parties hereto are adjacent or contiguous so that mutual assistance in a emergency response is deemed feasible; and

WHEREAS, it is mutually deemed sound, desirable, practicable, and beneficial for the parties to this Agreement to render assistance to one another in accordance with these terms.

WITNESSETH:

For and in consideration of the mutual promises and benefits set forth herein, and for other valuable consideration, the parties do hereby agree as follows:

1. Each party will endeavor to provide emergency response that exceeds the response capacity of the other and within the capabilities available at the time the request for such support is made. Said emergency response shall be provided by

- each party according to its governing laws which are incorporated herein by reference.
2. Chesapeake is authorized to enter this agreement pursuant to Code of Virginia §27-2. Camden is authorized to enter this agreement pursuant to N.C.G.S. §160A-461.
 3. Whenever it is deemed advisable by the senior officer of a party to this Agreement to request emergency response assistance under the terms of this Agreement, he/she is authorized to do so, and the senior officer on duty of the department receiving the request shall forthwith take the following action:
 - a. Immediately determine if apparatus and personnel can be spared to respond to the call; and
 - b. In accordance with the terms of this Agreement, forthwith dispatch such apparatus and personnel as in the judgment of the senior officer receiving the call should be sent.
 4. The rendering of assistance under the terms of this Agreement shall not be mandatory but the party receiving the call for assistance should immediately inform the requesting party if, for any reason, assistance cannot be rendered.
 5. The senior officer of the requesting party on the scene of an emergency shall assume full charge of the operations. However, when such officer requests that a senior officer of the department furnishing the assistance assume command, he or she may do so. In such event, the senior officer relinquishing command shall not be relieved of his or her responsibility for the operations.

6. Each party hereto waives all claims against the other party for any loss, damage, personal injury, or death occurring in consequence of the performance of this Agreement.
7. Each party hereto agrees to indemnify and save harmless the other party from all claims by third parties for property damage, personal injury or death which may arise out of the activities of the other party outside their respective jurisdictions.
8. All services performed under this Agreement shall be rendered without reimbursement of cost to either party.
9. The officers and personnel of the emergency response departments of the parties to this Agreement are invited and encouraged, on a reciprocal basis, to frequently visit each other's areas for guided familiarization tours consistent with local security requirements and, as feasible, to jointly conduct pre-emergency planning, inspections, drills, and training.
10. This Agreement shall remain in full force and effect for a period of five (5) years and may be by canceled by mutual agreement of the parties hereto or by written notice by one party to the other party with sixty (60) days' notice of said cancellation.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their authorized representatives the day and year first above written.

CITY OF CHESAPEAKE, VIRGINIA

By: _____
City Manager

ATTEST:

City Clerk

CAMDEN COUNTY, NORTH CAROLINA

By: _____
Chairman, Board of Commissioners

ATTEST:

Clerk to the Board

STATE OF VIRGINIA
CITY OF CHESAPEAKE, to-wit:

I, the undersigned notary public, in and for the City and State aforesaid, do hereby certify that James E. Baker, City Manager or his designee, and Beverly O. Pender, Chief Deputy City Clerk for the City of Chesapeake, Virginia, whose names as such are signed to the foregoing Agreement, have acknowledged the same before me in my city and state aforesaid.

Witness my hand and notarial seal this ____ day of _____, 2014.

Notary Public

My Commission Expires: _____

STATE OF NORTH CAROLINA,
COUNTY OF CAMDEN, to-wit:

I, the undersigned notary public, in and for the County and State aforesaid, do hereby certify that _____, Chairman, Board of Commissioners or his designee, and _____, Clerk to the Board for Camden County, North Carolina, whose names as such are signed to the foregoing Agreement, have acknowledged the same before me in my city and state aforesaid.

Witness my hand and notarial seal this ____ day of _____, 2014.

Notary Public

My Commission Expires: _____

NORTH CAROLINA
CAMDEN COUNTY

Addendum to Existing Contract for
Fire Protection and Rescue Service

Stated Contract for: Fire Protection and Rescue Service for its inhabitants and owners of property within Camden County.

This document is in reference to the above contract agreement made and entered into the ____ day of _____ by and between the County of Camden, and the volunteer fire departments serving Camden County that are named below in this document.

May it be known that the undersigned parties, for good consideration, do hereby agree to make the following additions that are outlined below. These additions shall be made valid as if they are included in the original stated contract.

ADDENDUM:

Whereas, the County of Camden and the City of Chesapeake have made and entered into a Mutual Aid Agreement effective _____ and have mutually agreed that each party will “endeavor to provide emergency response that exceeds the response capacity of the other and within the capabilities available at the time the request for such support is made.”

Whereas, as it is mutually deemed sound, desirable, practicable, and beneficial for the contracting volunteer fire departments to be party to the Mutual Aid Agreement with Chesapeake, by and through their undersigned representatives the volunteer fire departments do hereby agree to fully and faithfully abide by, and be bound by, the terms and conditions set forth in the FIRE-EMERGENCY MEDICAL-EMERGENCY MANAGEMENT RESPONSE MUTUAL AID AGREEMENT between the City of Chesapeake, Virginia and Camden County, North Carolina.

A copy of this Mutual Aid Agreement has been provided to each contracting volunteer fire department serving Camden County.

No other terms or conditions of the above mentioned contract shall be negated or changed as a result of this here stated addendum.

IN WITNESS THEREOF, Camden County and the contracting volunteer fire departments, by authority of their authorized officials, have duly executed this addendum to the existing Fire Protection and Rescue Service Contract as of this _____ day of _____, 2014.

ATTEST:

COUNTY OF CAMDEN

Clerk to the Board

By: _____
Chairman, Board of Commissioners

(Seal)

ATTEST:

**SOUTH CAMDEN
FIRE DEPARTMENT, INC.**

By: _____
President

ATTEST:

**SOUTH MILLS VOLUNTEER
FIRE DEPARTMENT, INC.**

By: _____
President

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE
BY:
S. Duckwall _____
G. Meiggs _____
M. McLain _____
R. Krainiak _____
C. Riggs _____
NO MOTION _____
VOTE:
S. Duckwall _____
G. Meiggs _____
M. McLain _____
R. Krainiak _____
C. Riggs _____
ABSENT _____
RECUSED _____

Item Number: 5.B

New Business

Meeting Date: March 17, 2014

Attachments: 2

Submitted By: Planning Department

**ITEM TITLE: Resolution Execution of Public
Beach & Estuarine Access Grant Contract**

SUMMARY:

The North Carolina Department of Environment and Natural Resources has approved Camden County’s application for a Public Beach & Estuarine Access Grant in the amount of \$139,671 which requires local matching funds of \$28,619 for improvements related to the One Mill park project. In order to proceed with this grant the County is required to approve a resolution authorizing execution of the attached contract.

The matching funds for this project will be provided from a previously approved grant from the North Carolina Parks and Recreation Trust Fund.

RECOMMENDATION:

To approve the resolution and contract, and authorizing the County Manager to execute the contract.

**RESOLUTION AUTHORIZING CAMDEN COUNTY EXECUTION OF
PUBLIC BEACH & ESTUARINE ACCESS GRANT CONTRACT**

MINUTES OF A REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF CAMDEN COUNTY NORTH CAROLINA.

A regular meeting of the Board of Commissioners of Camden County was held in the Historic Courthouse, the regular meeting place, on Monday, March 17, 2014. There were **(number)** of Commissioners present.

The Board of Commissioners was advised that a proposed contract between Camden County and the North Carolina Department of Environment and Natural Resources (DENR) for Public Beach & Estuarine Access grant funds was presented for the project known as Camden County One Mill Park and discussed; that, under the terms of the said contract, Camden County will pay a total of \$28,619 as its local share of the total project costs.

BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF CAMDEN COUNTY:

- 1) That a contract between Camden County and the North Carolina Department of Environment and Natural Resources be and the same is hereby approved.
- 2) That the Manager and the Clerk be and they are hereby authorized to sign and execute the said contract for and on behalf of the Camden County and forward the same to the North Carolina Department of Environment and Natural Resources.
- 3) That upon final execution, a copy of said contract be filed with the minutes. Upon motion of **(Chairman/Mayor)**, seconded by **(Commissioner)**, said resolution was passed unanimously.

I, Ashley Honaker Clerk of the Camden County, North Carolina do hereby certify that the foregoing is a true copy of so much of the proceedings of the Board of Commissioners at a meeting held on Monday, March 17, 2014 as related to the contract between the Camden County and the North Carolina Department of Environment and Natural Resources, relative to the One Mill Park Project for the Camden County, North Carolina.

WITNESS my hand and the corporate seal of the said Camden County, North Carolina this the _____ day of _____, 20____.

(SEAL)

(Clerk Signature)

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.C

New Business

Meeting Date: March 17, 2014

Attachments: 1

Submitted By: Planning Department

ITEM TITLE: One Mill Park CAMA Permit
consultant Services

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

A preliminary review of the One Mill Park Project by CAMA has determined that due to the amount of land disturbance the project will require applying for a Major Permit rather than several minor permits. While the actual permit cost is less the application requires considerable specific data about the property and surroundings.

Quible and Associates has prepared the attached proposal to provide engineering services related to filling an application for a CAMA Major Permit.

(Staff will provide a brief status report on the project)

RECOMMENDATION:

To approve contract with Quible and Associates in the amount \$7,250 and authorize the County Manager to execute the contract and resulting CAMA Major Permit.

Quible

Quible & Associates, P.C.

ENGINEERING • ENVIRONMENTAL SCIENCES • PLANNING • SURVEYING
SINCE 1959

P.O. Drawer 870
Kitty Hawk, NC 27949
Phone: 252-261-3300
Fax: 252-261-1260
Web: quible.com

December 31, 2013

Mr. Dan Porter
Camden County Planning Director
PO Box 190
Camden, NC 27921

Re: Agreement for Professional Services
CAMA Major and Boat Ramp Design
One Mill Road Park Project
Camden County, North Carolina

Mr. Porter,

Quible & Associates, P.C. (Quible) is pleased to present this proposal to continue our working relationship with Camden County for the One Mill Park Project (the Project). This proposal is for Environmental Consulting and Permitting Services.

WORK SCOPE

I. Wetland Confirmation Plat

As part of the scope of our original contract, we have delineated the Section 404 wetlands on the property, met with US Army Corps (USACE) to field confirm and have surveyed for planning purposes and for representation on the Grading, Drainage and Erosion Control Plan. In order for this delineation to be confirmed for five years and to receive a USACE Jurisdictional Determination, a Wetland Delineation Plat with a Nexus Evaluation and other USACE datasheets will need to be submitted. This will be a requirement as we advance into the CAMA Major Permitting Phase. This submission involves drafting time for plat preparation and paperwork time (all field work is complete).

II. CAMA Major Permitting

This will be an interagency Joint Permit Application which involves the review and comment by 15 State and Federal Agencies. Prior to receiving a CAMA Major Permit (The Joint Permit), we will have to address feedback from each of the regulatory agencies involved and we will also need to receive a 401 Water Quality Certification and a USACE Permit. Application for each of those permits is included in our scope. If there are significant environmental issues that arise which prohibit issuance of the necessary permits, we will work directly with you and with the pertinent agencies to develop a viable option that is more likely to be permissive.

In order to prepare a permissible design that takes into account State and Federal regulatory agencies rules and law, the items discussed below (A-C) must be completed.

*Agreement for Professional Services
One Mill Road Park Project
December 31, 2013*

A. Existing Data Collection and Base Mapping:

This will include correspondences, meetings and requests for information from various regulatory agencies and will include on-site meetings with NC Division of Coastal Management (DCM) and other relevant agencies. We will also attempt to acquire any existing water depth surveys, submerged aquatic vegetation (SAV) surveys, coastal wetland determinations, and any other pertinent survey work that would have been performed or submitted to regulatory agencies.

B. Field Data Collection:

1. Water Depth Soundings:

Water depths in the pier and proposed boat house location will be recorded by GPS and plotted on aerial photography. Water depths will be based on normal water level (NWL) as required by NC Division of Coastal Management (DCM) in this region. This is a CAMA Major Permit requirement.

2. Current Normal Water Line (NWL) Establishment:

While this project is over the sound, we will be required to establish the current NWL to be used as the defining point for measuring CAMA buffers, the location of shoreline stabilization. The field representative from DCM will confirm our findings and delineate areas of coastal fringe wetlands if necessary. The main reason for this is that once a CAMA Major is issued, the same permit can be modified and refined at a later date to include work that may be over land or within a CAMA AEC.

3. Field Evaluation for Boat Ramp Layout:

This involves an evaluation of existing environmental conditions and client preference to establish the layout for the proposed CAMA Plan, including dimensions, slope, supporting infrastructure, etc.

4. SAV Surveying: The SAV survey will include examination of the substrate for the presence of SAV growth. Typical methodology for a SAV analysis is to perform the work in the spring to summer seasons, where there is near-peak vegetative growth. Permit agencies typically require SAV analyses to be performed during near-peak growing periods. The State of North Carolina protects areas that are dominated by submerged aquatic vegetation (SAV), which are called "SAV beds".

In areas where SAV is encountered, species, growth characteristics, substrate type, and approximate coverage/density will be recorded. In addition, water quality parameters (i.e. salinity, turbidity, temperature, dissolved oxygen, pH) will be recorded. Areas of SAV beds will be identified on aerial photography and findings will be included in a report.

Since we are out of the peak growing season, it is our recommendation that we perform the survey this spring, as soon as DCM allows recognizes seasonal conditions to be appropriate. This can be done as the CAMA Major Permit is processing, but will be required prior to permit issuance in our experience.

*Agreement for Professional Services
One Mill Road Park Project
December 31, 2013*

C. CAMA Major Application Package Preparation and Submission:

The CAMA Major Plan and Application package includes a project narrative, applications and the plan. This also involves notification to adjacent riparian owners. We will initially submit a complete application package to the Elizabeth City District Office of DCM. We will work with the appropriate field staff member to adjust and add information as needed to proceed to the inter-agency review. Once deemed complete by the Elizabeth City Office, we will submit 27 copies of the application package to the Major Permits DCM Office in Morehead City, where they will distribute copies to all required reviewers. During the review by 15 state and federal agencies, we will be in direct communication with the Major Permits Office and with the various reviewers to address concerns and to supply additional information as needed. This includes on-site meetings with the various agencies as required. Following the review, a decision to issue or deny a CAMA permit for the project will be made by the DCM.

GENERAL EXCLUSIONS

A. Structural Design of Boat Ramp, Tending/Staging Piers and Bulkhead

Structural Design of these items is not included in our scope, but it is recommended that structural design of these items takes place during the CAMA Permitting process. We have consulted with a structural engineer who we commonly work with on boat ramps and items of this nature. His estimate to perform this structural work is approximately \$3,500. By request, we can add this item into this proposal. However, it is our understanding that you may seek or be eligible for NCWRC funding for this project. If so, structural design work may be performed by NCWRC, or they may require specific design parameters that require consideration before a structural design is finalized.

B. Elevation Drawings and/or Architectural Design and Renderings

C. Bidding and Construction Phase Work (can be included as needed)

PAYMENT TO CONSULTANT

The County shall pay Quible for services rendered under this Agreement as follows:

<u>Task- Base Scope</u>	<u>Lump Sum Fee</u>
Wetland Confirmation Plat	\$ 750.00
CAMA Major Permitting	\$ 6,500.00
Total	\$ 7,250.00

This Agreement is based on the following considerations:

1. Application, submittal, and advertising fees will be provided by the County.
2. If authorized in writing by Client, and agreed to by Quible, services beyond the scope of this Agreement will be performed by Quible for agreed upon additional compensation.

Agreement for Professional Services
One Mill Road Park Project
December 31, 2013

Agreement Conditions:

This is a performance contract. Parties, hereto, agree that payment for services shall be made based upon completion of tasks outlined under this Agreement, and shall not be conditioned upon an event, such as securing a permit, or other event.

Statements for services rendered, through the 25th day of each month, will be presented for payment on the first day of the subsequent month. Each monthly statement amount shall be due and payable on or before the 15th day of the invoice month. Any unpaid balance aged 30 days or more shall be subject to a service charge of 1.5% per month until paid in full, including the service charge.

This Agreement becomes a contract for professional services rendered between Quible and Camden County with the signature of an authorized representative below.

We appreciate the opportunity to be of service to Camden County and look forward to proceeding with this important project. Thank you for your attention to this proposed Agreement. Please do not hesitate to contact us at 252.261.3300 or by email at ddail@quible.com.

We have enclosed two copies of this Agreement. Please execute and return one to Quible as authorization to proceed and retain the other for your files.

Sincerely,
QUIBLE & ASSOCIATES, P.C.



Derek A. Dail, P.E.
Project Manager

In witness whereof, the parties hereto have executed this Agreement.

CLIENT:

Camden County

Authorized Signature

By: _____
Print Name

Title: _____

Date Signed: _____

ENGINEER:

Quible & Associates, PC



Authorized Signature

By: Brian D. Rubino, P.G.
Print Name

Title: Vice President

Date Signed 12/31/2013

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.D

New Business

Meeting Date: March 17, 2014
Attachments: 1 (5 Pages)
Submitted By: Administration

ITEM TITLE: Innovation Reward Program

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Encouraging employee innovation and the generation of new ideas is a critical component for the long-term success of any organization. By encouraging innovation and the expression of new ideas on the part of employees, organizations foster enhanced employee morale since employees see that their ideas have value to the organization as a whole. Equally important, encouraging employees to “think outside the box” and explore new ways of doing business often results in more efficient and cost-effective delivery of service to our customers.

The County Manager, in consultation with various department managers, has drafted the attached Innovation Reward Program in an effort to incentivize the generation of new ideas which, if deemed feasible and are implemented, will save the County both time and money. These types of innovation reward programs have been established in many local governments across the country. The Camden County Innovation Reward Program was modeled after a very successful program in the Town of Wake Forest, North Carolina.

The Innovation Reward Program encourages employees to submit cost saving ideas. A Review Committee periodically reviews submissions and determines whether the idea is feasible based upon certain criteria. If deemed a feasible cost saving idea, the Review Committee forwards the submission to a management team, selected by the County Manager, for final review and approval. Based upon a schedule of projected cost savings to the County, the employee who submitted the approved idea is eligible to receive

a reward of cash or vacation hours. Winning ideas which results in projected savings of \$250,000 or more are eligible to receive vacation hours and a cash reward.

RECOMMENDATION:

The County Manager is recommending that the Board of Commissioners approve the establishment of the Camden County Innovation Reward Program beginning July 1, 2014.



Camden County
NEW ENERGY. NEW VISION.

Camden County Innovation Reward Program

Quarterly Suggestion Program Rewards Employees for Feasible Cost Saving Ideas

Earn a reward by submitting an idea for how the County can save money. Submit your cost saving idea by following the guidelines on the back of this sheet. If your idea is approved, you will earn vacation hours or a cash reward.

If multiple people submit the same approved idea, cash rewards will be divided equally between each applicant winner. Vacation hours, however, do not need to be shared. An applicant who selects Reward Option A (Vacation Reward) as outlined in the below table will be awarded the full allotment of hours regardless of the number of winners that submitted the same idea.

Due to tax requirements, cash rewards will need to go through payroll and will count as taxable earnings at the end of the year. If you choose Reward Option A (Vacation) and your accumulated vacation exceeds 240 hours, the earned vacation can be delayed until January of the following year.

"Under 1,000" Drawing

If an applicant submits an approved idea with a projected cost savings of under \$1,000 your name will be entered into a quarterly drawing for a \$25 gas card or a VISA card.

End of Year Appreciation Luncheon

At the end of the fiscal year, all employees that submitted an idea will be invited to a special recognition luncheon. Employees that submitted winning cost saving ideas will be formally recognized at the luncheon with a certificate.

Projected Savings	Reward Option A (Vacation)	Reward Option B (Deferred Cash)
\$1,000-\$2,499	6 hours	\$125
\$2,500-\$9,999	12 hours	\$250
\$10,000-\$24,999	24 hours	\$500
\$25,000-\$49,999	36 hours	\$750
\$50,000-\$99,999	48 hours	\$1,000
\$100,000-\$249,999	60 hours	\$1,250
\$250,000 and over	60 hours + \$1,500	

GUIDELINES FOR SUBMISSIONS

ELIGIBILITY: Full or permanent part-time County employees are eligible to submit an idea and to receive a reward for an approved idea. Department Managers are NOT eligible.

PARAMETERS FOR IDEAS: The purpose of this program is to encourage employees to be creative and innovative in the way we do business. We are looking for ideas that save money for the County by *changing the way we do things*. Small and large ideas will be considered.

SUGGESTION FORM: Your ideas must be submitted on an Innovation Suggestion Form. The form must be filled out as completely as possible. The Review Committee and management team will use the information that you provide to determine the feasibility of the idea.

SUBMISSION DEADLINE DATES

Beginning in July 2014, idea submissions will be accepted and reviewed three times per year. Annual deadlines for submitting completed Innovation Suggestion Forms are as follows:

- September 1st
- December 1st
- March 1st

INNOVATION SUGGESTION FROM DROP-OFF LOCATIONS

Completed forms can be dropped off in any of the three designated boxes located in the County Administration Building, Planning Office, or Sheriff's Office. Forms can also be emailed to InnovationRewardReview@camdencountync.gov.

Blank forms are available at each drop box location and can also be obtained through your Department Manager.

SUBMITTAL REVIEW PROCESS

Completed forms will be collected from the drop boxes immediately after the submission deadline. A member of the Review Committee will then scan each of the forms and email them to each of the members of the committee for confidential review.

Within two weeks after the submittal deadline, the Review Committee will meet to review and comment on the submissions. Employees who requested a meeting with the committee (check box on form) will have an opportunity to more fully explain a complex idea. Likewise, the Review Committee may ask a submitter to meet with the group to clarify a complex idea.

FEASIBILITY: The Review Committee will assess each idea in terms of feasibility using the following questions as a guide:

- What equipment (if any) is needed to implement the idea?
- Is the equipment already available or does it need to be purchased?
- Who benefits from the proposed idea: employees, the community or a specific department?
- How soon can this idea be implemented?
- How many employees are needed for successful implementation?
- Why is this proposed idea beneficial?

MANAGEMENT REVIEW:

All ideas along with committee comments will then be turned over to the management team for final review. The management team, as appointed by the County Manager, will have one month to review and select winning ideas. During this period, some proposals may be sent back to the review Committee for additional information or further discussion.

The management team review dates are as follows:

- September 15th-October 15th
- December 15th-January 15th
- March 15th-April 15th

ANNOUNCEMENT OF WINNERS

At the end of each management review period, the County Manager will make a formal announcement to declare the winners that were selected during the period. Rejected ideas will be returned to the submitter with notes and comments from the committee and/or the management team.

A rejected idea can be modified and resubmitted one additional time in a future review period. Copies of all submissions will be kept in a three-ring binder for any employee to review. To respect a submitter's privacy, ideas displayed in the binder will not reveal the employee's name.

THIS SIDE FOR COMMITTEE USE ONLY

INNOVATION REWARD REVIEW COMMITTEE

Recommendation: Feasible Feasible with considerations Not Feasible

Remitted to Management Team on: _____

MANAGEMENT TEAM REVIEW

Suggestion Accepted Suggestion Declined Date: _____

REWARD EARNED

Under \$1,000 in savings. Employee's name entered into "Under 1,000" drawing for \$25 gas card.

Over \$1,000 in savings:

Employee Choice A: Vacation Hours earned: _____

Employee Choice B: Cash earned (payable at beginning of next fiscal year): _____

County Manager's Signature

Employee's Signature

**2009 ICMA Annual Awards Program
Strategic Leadership and Governance Award Nomination
Aurora, Colorado**

Problem Assessment:

Always working to improve services to residents and remain cost efficient, Aurora was looking for new ways to save money. While top management can dictate cost savings and new ideas to the workforce, the city's management wanted to try something different. They believed that employee generated ideas could have a potentially tremendous impact on the culture of the organization. Employees, actively involved in day-to-day operations, are perhaps more aware of localized inefficiencies than managers who are focusing on big picture issues.

Problem Implementation:

Aurora established an Extraordinary Service Program (ESP) in 1995 to encourage employees, work groups and committees to develop ideas and business process improvement recommendations that result in operational benefits to the city. These recommendations help cut costs, raise revenues, improve service, increase operational efficiency, and improve the general health, safety and welfare of the city's work force. This program recognizes and financially rewards employees, work groups and committees who have streamlined work processes based on suggestions resulting in tangible and intangible savings to the city of Aurora. There has been a savings of more than \$5 million since program inception.

All regular, contract, temporary, and seasonal employees of the city are eligible to participate in this program. Employee suggestions may be eligible for an award as long as

management was aware of the employee's suggestion and used the suggestion as a matter of instituting change within the department. The suggestion must be considered to be above and beyond the normal call of duty, and not at the direction of a supervisor. Awards may be given to employees or groups for suggestions or business process improvements which result in either tangible or intangible savings. There has been no additional cost to the city to administer this program, as the rewards paid to employees are based on a percentage of the actual cost savings of the suggestions that are implemented.

Tangible Results/Measurable Outcomes:

ESP encourages employees, work groups and committees to develop ideas and business process improvement recommendations that result in operational benefits to the city. Those ideas can cut costs, raise revenues, improve service or improve the general welfare of the city's work force. Employees who generate ways to streamline efficiency are rewarded 15 percent of the first year's net savings. For example, one employee suggested that the city handle its own collection procedures for checks that bounced after being presented for payment of fines. The city was using a collection agency, but only received the face value of the check plus a \$7 returned check fee. In the first year the city ran its own collection procedures, the collections staff garnered \$35,136 from 251 customers.

The following table reflects the annual cost savings generated through the ESP program:

<u>Year</u>	<u># of Suggestions</u>	<u># Approved</u>	<u>% Approved</u>	<u>Savings</u>	<u>\$ Awarded</u>	<u>% Awarded</u>
2007	8	6	75.00%	\$293,785.40	\$8,604.00	2.92%
2006	4	3	75.00%	\$868,989.97	\$6,000.00	0.69%
2005	7	5	71.43%	\$244,272.00	\$8,625.00	3.53%
2004	5	4	80.00%	\$76,375.00	\$7,263.00	9.51%
2003	15	8	53.33%	\$119,943.00	\$5,763.00	4.80%
2002	12	5	41.67%	\$41,874.00	\$4,587.00	10.95%
2001	14	9	64.29%	\$794,065.00	\$3,750.00	0.47%
2000	16	7	43.75%	\$455,385.79	\$10,480.79	1.40%
1999	34	20	58.82%	\$562,505.00	\$15,533.80	2.76%
1998	87	41	47.13%	\$410,445.00	\$23,747.00	5.79%
1997	88	35	39.77%	\$140,521.00	\$19,922.00	14.18%
1996	41	24	58.54%	\$1,068,002.00	\$14,821.00	1.39%
1995	90	39	43.33%	\$132,698.00	\$25,610.00	19.30%

Special Note:

The total savings experienced since program inception is \$5,208,861.16. It is important to note that the average annualized savings per year is \$400,681.63 while the average total annual amount awarded is \$12,175.22 or about 6.23% of the realized savings.

Lessons Learned:

Aurora has learned that the city's best ideas truly do come from its best asset: its employees. The ESP program has served to further engage employees in the operation of the city, and the identification of savings and efficiency measures. All organizations are wrestling with finding ways to be more efficient, both in terms of dollars and time. Employees have a wealth of information and ideas, and the ESP program has given them the opportunity to share

that information and bring about beneficial change to city operations. Employees are motivated by the opportunity to see their ideas come to fruition, and by the recognition they receive for their efforts. With more than \$5 million in savings, the results speak for themselves!

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.E

New Business

Meeting Date: March 17, 2014
Attachments: 4 (10 Pages)
Submitted By: Tax Administration

ITEM TITLE: Monthly Tax Report

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____

VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

January 2014 Monthly Tax Report.

February 2014 Monthly Tax Report.

RECOMMENDATION:

Review & Approve.

**MONTHLY REPORT OF THE TAX ADMINISTRATOR TO THE
CAMDEN COUNTY BOARD OF COMMISSIONERS**

OUTSTANDING TAX DELINQUENCIES BY YEAR

<u>YEAR</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>
2013	510,650.43	69,801.14
2012	115,204.26	25,506.96
2011	53,983.83	13,813.66
2010	33,002.65	6,980.98
2009	14,718.47	6,646.19
2008	11,080.05	6,707.85
2007	8,148.03	10,511.36
2006	2,816.85	14,653.98
2005	2,179.23	26,981.05
2004	1,111.91	12,249.59

TOTAL REAL PROPERTY TAX UNCOLLECTED	752,895.71
TOTAL PERSONAL PROPERTY UNCOLLECTED	193,852.76
TEN YEAR PERCENTAGE COLLECTION RATE	98.62%
COLLECTION FOR 2014 vs. 2013	422,407.93 vs. 423,593.67

LAST 3 YEARS PERCENTAGE COLLECTION RATE

2013	91.66%
2012	98.02%
2011	99.04%

THIRTY LARGEST UNPAID ACCOUNTS

SEE ATTACHMENT "A"

THIRTY OLDEST UNPAID ACCOUNTS

SEE ATTACHMENT "B"

EFFORTS AT COLLECTION IN THE LAST 30 DAYS**ENDING January 2014**
BY TAX ADMINISTRATOR

249 NUMBER DELINQUENCY NOTICES SENT

99 FOLLOWUP REQUESTS FOR PAYMENT SENT

18 NUMBER OF WAGE GARNISHMENTS ISSUED

0 NUMBER OF BANK GARNISHMENTS ISSUED

12 NUMBER OF PERSONAL PHONE CALLS MADE BY TAX ADMINISTRATOR
TO DELINQUENT TAXPAYER

0 NUMBER OF PERSONAL VISITS CONDUCTED (COUNTY OFFICES)

12 PAYMENT AGREEMENTS PREPARED UNDER AUTHORITY OF
TAX ADMINISTRATOR

0 NUMBER OF PAYMENT AGREEMENTS RECOMMENDED TO
COUNTY ATTORNEY

0 NUMBER OF CASES TURNED OVER TO COUNTY ATTORNEY FOR
COLLECTION (I.D. AND STATUS)

0 REQUEST FOR EXECUTION FILES WITH CLERK OF COURTS (Executions Paid-4)

0 NUMBER OF JUDGMENTS FILED (Judgments Released-7)

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
R	03-8899-00-49-2682.0000	10	6,858.43	SEAMARK INC.	SHILOH	HOLLY RD
R	03-8952-00-95-8737.0000	10	6,304.37	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7989-00-12-0137.0000	10	4,763.05	BERTIE TAYLOR HEIRS	SOUTH MILLS	HORSESHOE RD
R	03-8943-04-93-8214.0000	10	2,109.43	L. P. JORDAN HEIRS	SHILOH	108 CAMDEN AVE
R	01-7090-00-60-5052.0000	10	1,008.86	JOE GRIFFIN HEIRS	SOUTH MILLS	117 GRIFFIN RD
R	02-8955-00-13-7846.0000	10	635.72	MARIE MERCER	CAMDEN	IVY NECK RD
R	03-9809-00-45-1097.0000	10	265.74	MICHAEL OBER	SHILOH	CENTERPOINT RD
R	01-7090-00-95-5262.0000	10	244.80	JOHN F. SAWYER HEIRS	SOUTH MILL	OLD SWAMP RD
R	03-8980-00-61-1968.0000	10	191.29	WILLIAMSBURG VACATION	SHILOH	CAMDEN POINT RD
R	03-9809-00-17-2462.0000	10	128.04	TODD ALLEN RIGGS	SHILOH	LITTLE CREEK RD
R	01-7998-01-08-8621.0000	9	5,361.33	WILLIE L. TURNER ETAL	SOUTH MILLS	1289 343 NC N
R	01-7999-00-32-3510.0000	9	1,737.85	LEAH BARCO	SOUTH MILLS	195 BUNKER HILL RD
R	02-8936-00-24-7426.0000	9	570.31	BERNICE PUGH	CAMDEN	113 BOURBON ST
R	02-8945-00-41-2060.0000	8	3,919.03	LASELLE ETHERIDGE SR.	CAMDEN	168 BUSHELL RD
R	02-8936-00-00-8926.0000	8	3,176.48	ODELL TRAFTON	CAMDEN	215 SCOTLAND RD
R	01-7999-00-12-8596.0000	8	1,440.11	MOSES MITCHELL HEIRS	SOUTH MILLS	165 BUNKER HILL RD
R	01-7989-04-60-1954.0000	8	994.00	CHRISTINE RIDDICK	SOUTH MILLS	105 BLOODFIELD RD
R	03-8899-00-07-8529.0000	8	340.06	PAUL ALLAIRE	SHILOH	SNAPDRAGON
R	03-8899-00-37-0046.0000	8	142.92	ELIZABETH LONG	SHILOH	HIBISCUS
R	01-7989-00-01-1714.0000	7	8,446.62	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	03-8972-00-56-9710.1000	7	3,443.65	JAMES D. FORBES II	SHILOH	127 ALDER BRANCH RD
R	01-7080-00-62-1977.0000	7	3,069.01	SANDERS CROSSING OF CAMDEN CO	SOUTH MILLS	117 OTTERS PL
R	02-8934-04-71-8470.0000	7	2,424.07	JAMES MILTON JONES ETAL	CAMDEN	267 COUNTRY CLUB RD
R	01-7988-00-91-0179.0001	7	1,610.12	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	
R	03-8965-00-62-8349.0000	7	1,337.84	JAMES R. WILLIAMS	SHILOH	SANDY HOOK RD
R	02-8935-01-19-4055.0000	7	1,042.59	ANDERSON CARTWRIGHT SR.	CAMDEN	271 SLEEPY HOLLOW RD
R	01-7988-00-14-1370.0000	7	729.69	ISAAC COSTON	SOUTH MILLS	NORTH SIDE RD
R	02-8935-03-40-3652.1000	7	684.74	HOWARD DAVENPORT	CAMDEN	117 GUMBERRY RD
R	03-8962-00-50-0273.0000	7	666.82	DAISEY WILLIAMS BURNHAM	SHILOH	RAYMONS CREEK RD
R	01-7998-00-57-2800.1000	7	427.45	TINA RENEE LEARY	SOUTH MILLS	111 LINTON RD

02/12/14 10:02:33

Delinquencies Top-30 Oldest

1

Attachment #13
 Paid

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
P	0000640	2,795.06	1	AMERICAN TOWER CORP		
P	0001709	1,305.72	5	JOHN MATTHEW CARTE	CAMDEN	158 HWY
P	0000738	1,153.67	3	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0001046	1,042.68	9	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001072	848.92	9	PAM BUNDY	SHILOH	105 AARON DR
P	0000659	769.47	3	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
P	0001538	743.15	6	JEFFREY EDWIN DAVIS	HERTFORD	MIC MAC TRAIL
P	0001739	655.07	3	COAST TO COAST POWDER COATING	CAMDEN	330 158 HWY E
P	0000956	602.20	9	HUNG PHI LE	SHILOH	103 EDGEWATER DR
P	0001546	578.67	3	GEORGE ROWLAND	CAMDEN	431 158 US W
P	0001883	518.36	3	DUNG LE TRAN	SHILOH	255 SAILBOAT ROAD
P	0001827	483.28	2	KAREN BUNDY	CAMDEN	431 158 US W
P	0000352	443.65	8	ROBERT F. NERNEY	ELIZABETH CITY	107 SMALL DRIVE
P	0000846	428.70	2	TOAN TRINH	SHILOH	229 SAILBOAT RD
P	0001230	411.11	2	JAMES NYE	SOUTH MILLS	101 ROBIN CT W
P	0001116	409.86	3	AL JORDAN	CAMDEN	390 158 HWY W
P	0000248	351.04	9	ROBERT H. OWENS	CAMDEN	363 # 15
P	0001905	340.08	3	AAR CORPORATION ETAL	SOUTH MILLS	211 FLYING TIGER RD
P	0001227	322.05	8	THUAN NGOC TRAN	SHILOH	257 SAILBOAT RD
P	0001695	292.68	2	GARY STEWART ELKINS	CAMDEN	150 158 HWY W
P	0000295	272.77	1	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0000256	270.00	7	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001672	268.26	4	DAVE SILVA	CAMDEN	390 158 HWY
P	0000543	261.90	5	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0000397	256.03	3	TRACK 1 OF CAMDEN	CAMDEN	143 158 US W
P	0001952	254.35	3	JON R. MERRITT	CAMDEN	
P	0001107	238.91	2	SANDY BOTTOM MATERIALS, INC	SOUTH MILLS	319 PONDEROSA RD
P	0000421	236.19	7	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAMB'S RD
P	0001107	227.73	3	CLARENCE MUNDEN	CAMDEN	
P	0001694	225.27	2	THOMAS B. THOMAS	CAMDEN	150 158 HWY W

02/12/14 10:03:13

Delinquencies Top-30 Unpaid

1

Attachment "A"
Personal

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
P	0000738	10	1,153.67	LESLIE ETHERIDGE JR	CAMDEN	
P	0001072	10	848.92	PAM BUNDY	SHILOH	105 AARON DR
P	0000956	10	602.20	HUNG PHI LE	SHILOH	103 EDGEWATER DR
P	0000248	10	351.04	ROBERT H. OWENS	CAMDEN	363 # 15
P	0000053	10	141.73	BOBBY W. CARSON	ELIZABETH CITY	1805 RIVERSHORE DRIVE
P	0000699	10	129.90	TRIEU M. VO	SHILOH	223 SAILBOAT RD
P	0001046	9	1,042.68	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001220	9	219.05	KIMBERLY DIANE JOHNSON	SOUTH MILLS	172 KEETER BARN RD
P	0000837	9	139.42	DUC MINH LE		
P	0000316	9	122.12	JAMES P. JONES	CAMDEN	142 SANDHILLS RD
P	0000352	8	443.65	ROBERT F. NERNEY	ELIZABETH CITY	107 SMALL DRIVE
P	0001227	8	322.05	THUAN NGOC TRAN	SHILOH	257 SAILBOAT RD
P	0001106	8	217.72	JAMI ELIZABETH VANHORN	SOUTH MILLS	617 MAIN ST
P	0000256	7	270.00	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001107	7	236.19	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAMB'S RD
P	0000010	7	220.89	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001538	6	743.15	JEFFREY EDWIN DAVIS	HERTFORD	MIC MAC TRAIL
P	0001673	6	211.59	THOMAS PHILLIP WINSLOW	CAMDEN	158 HWY W
P	0001545	6	160.66	LOUIS RUGGERI	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001540	6	120.95	DAVID LUKE	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001709	5	1,305.72	JOHN MATTHEW CARTE	CAMDEN	158 HWY
P	0001672	5	268.26	DAVE SILVA	CAMDEN	158 HWY
P	0001693	5	261.90	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0001827	4	483.28	KAREN BUNDY	CAMDEN	431 158 US W
P	0001250	4	185.18	MICHELE LEE TAYLOR	SOUTH MILLS	108 BINGHAM RD
P	0000659	3	769.47	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
P	0001739	3	655.07	COAST TO COAST POWDER COATING	CAMDEN	330 158 HWY E
P	0001546	3	578.67	GEORGE ROWLAND	CAMDEN	431 158 US W
P	0001883	3	518.36	DUNG LE TRAN	SHILOH	255 SAILBOAT ROAD
P	0000846	3	428.70	TOAN TRINH	SHILOH	229 SAILBOAT RD

02/12/14 10:03:14

Delinquencies Top-30 Oldest

Attachment "B"
Personal

**MONTHLY REPORT OF THE TAX ADMINISTRATOR TO THE
CAMDEN COUNTY BOARD OF COMMISSIONERS**

OUTSTANDING TAX DELINQUENCIES BY YEAR

<u>YEAR</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>
2013	401,516.86	62,137.56
2012	97,198.71	21,227.46
2011	43,476.53	13,654.62
2010	27,625.46	6,793.42
2009	11,993.50	6,632.75
2008	8,832.11	6,693.57
2007	7,537.10	10,499.97
2006	2,472.55	14,653.98
2005	1,881.13	26,942.11
2004	1,100.17	12,217.18

TOTAL REAL PROPERTY TAX UNCOLLECTED	603,634.12
TOTAL PERSONAL PROPERTY UNCOLLECTED	181,452.62
TEN YEAR PERCENTAGE COLLECTION RATE	98.84%
COLLECTION FOR 2014 vs. 2013	115,803.48 vs. 141,869.10

LAST 3 YEARS PERCENTAGE COLLECTION RATE

2013	93.34%
2012	98.33%
2011	99.19%

THIRTY LARGEST UNPAID ACCOUNTS

SEE ATTACHMENT "A"

THIRTY OLDEST UNPAID ACCOUNTS

SEE ATTACHMENT "B"

EFFORTS AT COLLECTION IN THE LAST 30 DAYS**ENDING February 2014**
BY TAX ADMINISTRATOR

<u>986</u>	NUMBER DELINQUENCY NOTICES SENT
<u>199</u>	FOLLOWUP REQUESTS FOR PAYMENT SENT
<u>11</u>	NUMBER OF WAGE GARNISHMENTS ISSUED
<u>5</u>	NUMBER OF BANK GARNISHMENTS ISSUED
<u>20</u>	NUMBER OF PERSONAL PHONE CALLS MADE BY TAX ADMINISTRATOR TO DELINQUENT TAXPAYER
<u>0</u>	NUMBER OF PERSONAL VISITS CONDUCTED (COUNTY OFFICES)
<u>31</u>	PAYMENT AGREEMENTS PREPARED UNDER AUTHORITY OF TAX ADMINISTRATOR
<u>0</u>	NUMBER OF PAYMENT AGREEMENTS RECOMMENDED TO COUNTY ATTORNEY
<u>0</u>	NUMBER OF CASES TURNED OVER TO COUNTY ATTORNEY FOR COLLECTION (I.D. AND STATUS)
<u>0</u>	REQUEST FOR EXECUTION FILES WITH CLERK OF COURTS (Executions Paid-4)
<u>0</u>	NUMBER OF JUDGMENTS FILED (Judgments Released-7)

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
R	01-7080-00-17-0129.0000	20,926.66	1	CAMDEN SQUARE ASSOCIATES	SOUTH MILLS	
R	03-8971-00-12-0477.0000	15,489.55	4	GILBERT WAYNE OVERTON &	SHILOH	187 THOMAS POINT RD
R	01-7979-00-61-7358.0000	11,017.82	3	POTOMAC TIMBER INVESTMENTS #17	SOUTH MILLS	HORSESHOE RD
R	02-8935-02-76-2934.0000	9,472.61	2	EFFIE PAULINE CREEKMORE	CAMDEN	258 158 US E
R	01-7989-00-01-1714.0000	8,446.62	7	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	02-8934-01-17-4778.0000	6,878.63	1	LARRY G. LAMB SR	CAMDEN	152 158 US W
R	03-8899-00-45-2682.0000	6,858.43	7	SEAMARK INC.	SHILOH	HOLLY RD
R	03-8952-00-95-8737.0000	6,304.37	10	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7081-00-20-6045.0000	5,513.29	1	BRIAN K. & DEBORAH A. MALCOLM	SOUTH MILLS	176 CULPEPPER RD
R	01-7998-01-08-8621.0000	5,361.33	1	WILLIE L. TURNER ETAL	SOUTH MILLS	1289 343 HWY N
R	02-8934-01-18-6001.0000	4,917.62	1	LINDA SUE LAMB HINTON	CAMDEN	150 158 US W
R	02-8943-01-26-3088.0000	4,811.94	1	SEVEN FINANCIAL MANAGEMENT	CAMDEN	101 RIVER RD
R	01-7989-00-12-0137.0000	4,763.05	7	BERTIE TAYLOR HEIRS	SOUTH MILLS	HORSESHOE RD
R	02-8944-00-31-2148.0000	4,647.18	1	CARL HARRINGTON	CAMDEN	150 SAND HILLS RD
R	02-8945-00-54-1099.0000	4,568.58	4	GERTIE LEE & JONOLA T ROUNTREE	CAMDEN	263 BELCROSS RD
R	03-8972-00-51-8423.0000	4,558.06	2	BRITTON OVERTON	SHILOH	103 WESLEY RD
R	02-8936-00-21-4428.0000	4,434.47	2	CAROLYN MCDANIEL	CAMDEN	SCOTLAND RD
R	03-8953-04-81-9832.0000	4,284.93	2	MAIDIA S. CECIL HEIRS	SHILOH	113 TROTMAN RD
R	01-7989-03-30-8984.0000	4,135.02	5	WILLIE LAVERNE TURNER	SOUTH MILLS	102 HORSESHOE RD
R	02-8945-00-41-2060.0000	3,919.03	7	LASELLE ETHERIDGE SR.	CAMDEN	168 BUSHELL RD
R	03-8973-00-29-2185.0000	3,693.42	1	FRANKLIN D. SPRUILL	SHILOH	110 RIDDLE CT
R	02-8935-02-76-5639.0000	3,558.84	1	SHEILA RIGGS EDWARDS	CAMDEN	255 158 US E
R	02-8935-03-42-2055.0000	3,539.80	1	JOYCE G. MOORE	CAMDEN	144 GUMBERRY RD
R	02-8944-00-87-4715.0000	3,510.25	1	MARK M. BRIGMAN SR & LISA L.	CAMDEN	175 MCKIMMEY RD
R	03-8972-00-56-9710.1000	3,443.65	7	JAMES D. FORBES II	SHILOH	127 ALDER BRANCH RD
R	03-9809-00-23-8838.0000	3,416.29	3	WILLIAM DAVID BYRUM	SHILOH	112 HIGH RD
R	01-8909-00-13-4823.0000	3,309.34	1	JOHN C. & LERLYN F. PANKEY	SOUTH MILLS	103 EDNEY CREEK CT
R	02-8934-03-20-9727.0000	3,295.39	1	LAM VAN NGO & DUONG T. TRUONG	CAMDEN	158 CHANTILLY RD
R	03-8990-00-08-7291.0000	3,253.88	4	JAMES E RHODES	SHILOH	111 CATALAN DR
R	03-8962-00-55-2255.0000	3,201.13	4	VERNON L. & EDITH W. SYLVESTER	SHILOH	453 NECK RD

03/03/14 08:46:28

Delinquencies Top-30 Unpaid

February

1

Attachment "A"
Real

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
R	03-8899-00-45-2682.0000	10	6,858.43	SEAMARK INC.	SHILOH	HOLLY RD
R	03-8952-00-95-8737.0000	10	6,304.37	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7989-00-12-0137.0000	10	4,763.05	BERTIE TAYLOR HEIRS	SOUTH MILLS	HORSESHOE RD
R	03-8943-04-93-8214.0000	10	2,109.43	L. P. JORDAN HEIRS	SHILOH	108 CAMDEN AVE
R	01-7090-00-60-5052.0000	10	1,008.86	JOE GRIFFIN HEIRS	SOUTH MILLS	117 GRIFFIN RD
R	02-8955-00-13-7846.0000	10	635.72	MARIE MERCER	CAMDEN	IVY NECK RD
R	03-9809-00-45-1097.0000	10	265.74	MICHAEL OBER	SHILOH	CENTERPOINT RD
R	01-7090-00-95-5262.0000	10	244.80	JOHN F. SAWYER HEIRS	SOUTH MILL	OLD SWAMP RD
R	03-8980-00-61-1968.0000	10	191.29	WILLIAMSBURG VACATION	SHILOH	CAMDEN POINT RD
R	03-9809-00-17-2462.0000	10	128.04	TODD ALLEN RIGGS	SHILOH	LITTLE CREEK RD
R	01-7998-01-08-8621.0000	9	5,361.33	WILLIE L. TURNER ETAL	SOUTH MILLS	1289 343 NC N
R	01-7999-00-32-3510.0000	9	1,737.85	LEAH BARCO	SOUTH MILLS	195 BUNKER HILL RD
R	02-8936-00-24-7426.0000	9	570.31	BERNICE PUGH	CAMDEN	113 BOURBON ST
R	02-8945-00-41-2060.0000	8	3,919.03	LASELLE ETHERIDGE SR.	CAMDEN	168 BUSHELL RD
R	02-8936-00-00-8926.0000	8	3,176.48	ODELL TRAFTON	CAMDEN	215 SCOTLAND RD
R	01-7999-00-12-8596.0000	8	1,440.11	MOSES MITCHELL HEIRS	SOUTH MILLS	165 BUNKER HILL RD
R	01-7989-04-60-1954.0000	8	994.00	CHRISTINE RIDDICK	SOUTH MILLS	105 BLOODFIELD RD
R	03-8899-00-37-0046.0000	8	142.92	ELIZABETH LONG	SHILOH	HIBISCUS
R	01-7989-00-01-1714.0000	7	8,446.62	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	03-8972-00-56-9710.1000	7	3,443.65	JAMES D. FORBES II	SHILOH	127 ALDER BRANCH RD
R	01-7080-00-62-1977.0000	7	3,069.01	SANDERS CROSSING OF CAMDEN CO	SOUTH MILLS	117 OTTERS PL
R	02-8934-04-71-8470.0000	7	2,424.07	JAMES MILTON JONES ETAL	CAMDEN	267 COUNTRY CLUB RD
R	01-7988-00-91-0179.0001	7	1,610.12	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	
R	02-8935-01-19-4055.0000	7	1,042.59	ANDERSON CARTWRIGHT SR.	CAMDEN	271 SLEEPY HOLLOW RD
R	01-7988-00-14-1370.0000	7	729.69	ISAAC COSTON	SOUTH MILLS	NORTH SIDE RD
R	02-8935-03-40-3652.1000	7	684.74	HOWARD DAVENPORT	CAMDEN	117 GUMBERRY RD
R	03-8962-00-50-0273.0000	7	666.82	DAISEY WILLIAMS BURNHAM	SHILOH	RAYMONS CREEK RD
R	01-7998-00-57-2800.1000	7	427.45	TINA RENEE LEARY	SOUTH MILLS	111 LINTON RD
R	01-7989-03-30-8984.0000	6	4,135.02	WILLIE LAVERNE TURNER	SOUTH MILLS	102 HORSESHOE RD
R	02-8934-03-20-7985.0000	6	2,825.27	RUTH ANN BURGESS ETAL	CAMDEN	CHANTILLY RD

03/03/14 08:46:29

Delinquencies Top-30 Oldest

1

Attachment "B"
Road

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
P	0000640	2,795.06	1	AMERICAN TOWER CORP		
P	0001709	1,305.72	5	JOHN MATTHEW CARTE	CAMDEN	158 HWY
P	0000738	1,153.67	3	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0001046	1,042.68	9	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001072	848.92	9	PAM BUNDY	SHILOH	105 AARON DR
P	0000659	769.47	3	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
P	0001538	743.15	6	JEFFREY EDWIN DAVIS	HERTFORD	MIC MAC TRAIL
P	0001739	655.07	3	COAST TO COAST POWDER COATING	CAMDEN	330 158 HWY E
P	0000956	602.20	9	HUNG PHI LE	SHILOH	103 EDGEWATER DR
P	0001546	578.67	3	GEORGE ROWLAND	CAMDEN	431 158 US W
P	0001883	518.36	3	DUNG LE TRAN	SHILOH	255 SAILBOAT ROAD
P	0001827	483.28	2	KAREN BUNDY	CAMDEN	431 158 US W
P	0000352	443.65	8	ROBERT F. NERNEY	ELIZABETH CITY	107 SMALL DRIVE
P	0000846	428.70	2	TOAN TRINH	SHILOH	229 SAILBOAT RD
P	0001230	411.11	2	JAMES NYE	SOUTH MILLS	101 ROBIN CT W
P	0001116	409.86	3	AL JORDAN	CAMDEN	390 158 HWY W
P	0000248	351.04	9	ROBERT H. OWENS	CAMDEN	363 # 15
P	0001905	340.08	3	AAR CORPORATION ETAL	SOUTH MILLS	211 FLYING TIGER RD
P	0001227	322.05	8	THUAN NGOC TRAN	SHILOH	257 SAILBOAT RD
P	0001695	292.68	2	GARY STEWART ELKINS	CAMDEN	150 158 HWY W
P	0000295	272.77	1	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0000256	270.00	7	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001672	268.26	4	DAVE SILVA	CAMDEN	390 158 HWY
P	0001693	261.90	5	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0000543	256.03	3	TRACK 1 OF CAMDEN	CAMDEN	143 158 US W
P	0000397	254.35	3	JON R. MERRITT	CAMDEN	
P	0001952	238.91	2	SANDY BOTTOM MATERIALS, INC	SOUTH MILLS	319 PONDEROSA RD
P	0001107	236.19	7	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAMB'S RD
P	0000421	227.73	3	CLARENCE MUNDEN	CAMDEN	
P	0001694	225.27	2	THOMAS B. THOMAS	CAMDEN	150 158 HWY W

03/03/14 08:40:12

Delinquencies Top-30 Unpaid

1

Attachment "A"
Personal

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
P	0000738	10	1,153.67	LESLIE ETHERIDGE JR	CAMDEN	
P	0001072	10	848.92	PAM BUNDY	SHILOH	105 AARON DR
P	0000956	10	602.20	HUNG PHI LE	SHILOH	103 EDGEWATER DR
P	0000248	10	351.04	ROBERT H. OWENS	CAMDEN	363 # 15
P	0000053	10	141.73	BOBBY W. CARSON	ELIZABETH CITY	1805 RIVERSHORE DRIVE
P	0000699	10	129.90	TRIEU M. VO	SHILOH	223 SAILBOAT RD
P	0001046	9	1,042.68	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001220	9	219.05	KIMBERLY DIANE JOHNSON	SOUTH MILLS	172 KEETER BARN RD
P	0000837	9	139.42	DUC MINH LE		
P	0000316	9	122.12	JAMES P. JONES	CAMDEN	142 SANDHILLS RD
P	0000352	8	443.65	ROBERT F. NERNEY	ELIZABETH CITY	107 SMALL DRIVE
P	0001227	8	322.05	THUAN NGOC TRAN	SHILOH	257 SAILBOAT RD
P	0001106	8	217.72	JAMI ELIZABETH VANHORN	SOUTH MILLS	617 MAIN ST
P	0000256	7	270.00	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001107	7	236.19	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAMB'S RD
P	0000010	7	220.89	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001538	6	743.15	JEFFREY EDWIN DAVIS	HERTFORD	MIC MAC TRAIL
P	0001673	6	211.59	THOMAS PHILLIP WINSLOW	CAMDEN	158 HWY W
P	0001545	6	160.66	LOUIS RUGGERI	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001540	6	120.95	DAVID LUKE	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001709	5	1,305.72	JOHN MATTHEW CARTE	CAMDEN	158 HWY
P	0001672	5	268.26	DAVE SILVA	CAMDEN	158 HWY
P	0001693	5	261.90	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0001827	4	483.28	KAREN BUNDY	CAMDEN	431 158 US W
P	0001250	4	185.18	MICHELE LEE TAYLOR	SOUTH MILLS	108 BINGHAM RD
P	0000659	3	769.47	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
P	0001739	3	655.07	COAST TO COAST POWDER COATING	CAMDEN	330 158 HWY E
P	0001546	3	578.67	GEORGE ROWLAND	CAMDEN	431 158 US W
P	0001883	3	518.36	DUNG LE TRAN	SHILOH	255 SAILBOAT ROAD
P	0000846	3	428.70	TOAN TRINH	SHILOH	229 SAILBOAT RD

03/03/14 08:40:13

Delinquencies Top-30 Oldest

Attachment "B"
 Personal

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.A

Consent Agenda

Meeting Date: March 17, 2014
Attachments: 1
Submitted By: Administration

ITEM TITLE: Draft Minutes

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

February 3, 2014 BOC Draft Minutes.

RECOMMENDATION:

Review & Approve.

Camden County Board of Commissioners
Regular Meeting
February 3, 2014
6:00 P.M. - Closed Session
7:00 P.M. - Regular Meeting
Historic Courtroom, Courthouse Complex
Camden, North Carolina

MINUTES

The regular meeting of the Camden County Board of Commissioners was held on Monday, February 3, 2014 in the Historic Courtroom, Camden, North Carolina. The following Commissioners were present:

Chairman Garry Meiggs,
Vice Chairman Michael McLain, and
Commissioners Randy Krainiak, and Sandra Duckwall.
Commissioner Clayton Riggs Via Teleconference.

Also attending were County Manager Mike Renshaw, County Attorney John Morrison, and Clerk to the Board Ashley R. Honaker. Present for purposes of making a presentation(s) or providing supporting information for agenda items were the following persons: Dan Porter- Planning Director, Lisa Anderson- Tax Administrator..

1. **Closed Session, 6:00 P.M.** *Pursuant to G.S. 143-318.11(a)(6) - Personnel*

Vice Chairman McLain made a motion to go into closed session pursuant to Pursuant to G.S. 143-318.11(a)(6) - Personnel. At 6:00 P.M., the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

The Commissioners entered closed session at 6:00 P.M.

Commissioner Sandra Duckwall made a motion to come out of closed session at 6:39 P.M., the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting..

Chairman Garry Meiggs recessed the Board at 6:39 P.M.

Regular Session, 7:00 P.M.

Chairman Garry Meiggs called to order the February 3, 2014 meeting of the Camden County Board of Commissioners at 7:01 PM.

Invocation and Pledge of Allegiance

Commissioner Sandra Duckwall gave the invocation, and led the Pledge of Allegiance.

Public Comments

None.

Consideration of Agenda

Commissioner Duckwall made a motion to approve the agenda as presented. At 7:03PM, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Public Hearing

Item 3.A- Public Hearing - Ordinance 2013-12-01 Rezoning Application (UDO 2013-11-26) for Rodney M. Needham

Vice Chairman Michael McLain made a motion to go into public hearing. At 7:04pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Planning Director Dan Porter came before to present the following information:

- Mr. Rodney Needham has requested that his properties located at 101 Taylors Lane in Shiloh Township be rezoned from Basic Residential (R3-2) to Neighborhood Commercial (NC).
- The Planning Board met on December 18, 2013 and after presentation from staff and owner, the Planning Board recommended approval to rezone property to Neighborhood Commercial (NC) on a 5-0 vote.
- Planning Board made the motion that the rezoning though inconsistent with the CAMA and Comprehensive Plan Land Use Maps, rezoning was consistent with Policy 17 of the CAMA Plan and the principles of the Comprehensive Plan in the need for commercial development on a 5-0 vote.

Mr. Rodney Needham, 916 Sandy Hook Road, Shiloh, NC- came before the Board to show them pictures.

Commissioner Duckwall made a motion to come out of public hearing. At 7:18pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Commissioner Clayton Riggs made a motion to amend the agenda to add New Business as Item 4, and move Item 3.a to Item 4.a, and move the remaining items to the next consecutive number. At 7:21pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

New Business

Item 4.A- Ordinance 2013-12-01 Rezoning Application (UDO 2013-11-26) for Rodney M. Needham

Commissioner Riggs made a motion to approve that the request is consistent with Policy 17 of the CAMA Land Use Plan. At 7:23pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Commissioner Duckwall made a motion to approve Ordinance No. 2013-12-01. At 7:23pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Board Appointments*Item 5.A- Appointment to Regional Transportation Planning Advisory Committee*

Commissioner Duckwall made a motion to approve the appointment of Vice Chairman McLain as presented. At 7:25 pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Item 5.B- Appointment to the Home and Community Block Grant (HCCBG) Planning Committee

Commissioner Duckwall made a motion to approve the appointment of Vice Chairman McLain as presented. At 7:26pm, the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

Consent Agenda

Commissioner Riggs made a motion to approve the consent agenda as presented. At 7:27 pm the motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, and Commissioners Sandra Duckwall, Clayton Riggs, and Randy Krainiak, voting aye; no Commissioner voting no; No Commissioner absent; and no Commissioner not voting.

A. Budget Amendments

2013-14-BA018**CAMDEN COUNTY BUDGET AMENDMENT**

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
106900-515900	Maintenance on Ditch	\$1,200.00	
109990-500000	Contingency		\$1,200.00

Removal of stream debris from Hwy 17 to mouth of canal. 20% Camden 80% Pasquotank.

This will result in a decrease of \$1,200.00 in the Contingency of the General Fund.

Balance in Contingency \$59,533.00.

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 3rd day of February, 2014.

**2013-14-BA019
CAMDEN COUNTY BUDGET AMENDMENT**

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the School Capital Reserve Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
756820-574080	Camden Plantation	\$10,000.00	
Revenues:			
75380682-439776	Camden Plantation	\$10,000.00	

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 3rd day of February, 2014.

Clerk to Board of Commissioners Chairman, Board of Commissioners

**2013-14-BA020
CAMDEN COUNTY BUDGET AMENDMENT**

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the DSS Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
528000-554321	LIEAP Expenses	\$44.00	
Revenues:			
52330610-434848	LIEAP Revenues	\$44.00	

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 3rd day of February, 2014.

Clerk to Board of Commissioners Chairman, Board of Commissioners

D. Tax Authorization to Collect

- Old System, October 2013:

SOUTH MILLS	COURTHOUSE	SHILOH	TOTAL
624.21	497.70	358.63	1,480.54

- New System, March 2014:

SOUTH MILLS	COURTHOUSE	SHILOH	TOTAL
15,013.01	17,337.39	8,407.41	40,757.81

E. Article VIII. Holidays and Leaves of Absence, Section 24. Adverse Weather Conditions

F. Results of Sales of Surplus Property on GovDeals

G. Camden County Fiscal Year 2014-15 Annual budget & CIP Calendar

H. Resolution of Support of Filling Vacant North Carolina Cooperative Extension Positions

I. Set Public Hearing - Ordinance 2014-02-01 Rezoning Application (UDO 2013-12-12) for Britton J. Overton

DRAFT

J. School Budget Amendments

Budget Amendment



Camden County Schools Administrative Unit

Other Local Current Expense Fund

The Camden County Board of Education at a meeting on the 14th day of November, 2013, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	Decrease
5100	Regular Curricular Services	1,375.00	
5200	Special Curricular Services	1,600.00	
6400	Technology Support Services		3,800.00
6500	Transportation Services	800.00	
7100	Community Services	989.00	
8100	Pymts to Other Govt Units/Trans		989.00
Explanation:			
Total Appropriation in Current Budget			\$ 1,431,793.00
Amount of Increase/Decrease of Above Amendment			-25.00
Total Appropriation in Current Amended Budget			\$ 1,431,154.00

<p>Passed by majority vote of the Board of Education of Camden County on the 14th day of November 2013.</p>  <p>Chairman, Board of Education</p>  <p>Secretary, Board of Education</p>	<p>We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this ____ day of _____ 20__.</p> <p>_____ Chairman, Board of County Commissioners</p> <p>_____ Clerk, Board of County Commissioners</p>
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Budget Amendment



Camden County Schools Administrative Unit

Capital Outlay Fund

The Camden County Board of Education at a meeting on the 14th day of November, 2013, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	Decrease
9100	Category I Projects	71,300.00	
Explanation:			
	Total Appropriation in Current Budget	\$	359,889.20
	Amount of Increase / (Decrease) of Above Amendment		+71,300.00
	Total Appropriation in Current Amended Budget	\$	431,189.20

<p>Passed by majority vote of the Board of Education of Camden County Schools on the 14th day of November 2013.</p>  <p>_____ Chairman, Board of Education</p>  <p>_____ Secretary, Board of Education</p>	<p>We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes in the minutes of said Board, this ____ day of _____ 2____.</p> <p>_____ Chairman, Board of County Commissioners</p> <p>_____ Clerk, Board of County Commissioners</p>
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Budget Amendment

Camden County Schools Administrative Unit

Local Current Expense Fund

The Camden County Board of Education at a meeting on the 14th day of November, 2013, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	Decrease
5100	Regular Curricular Services	374.00	
5200	Special Curricular Services	1,731.00	
5300	Alternative Programs & Services		3,203.00
5400	School Building Leadership	3,157.00	
6100	Support & Development Serv.	79.00	
6300	Alt Prog & Supp Services	91.00	
6500	Operational Support Services	7.00	
6600	Financial & Human Resources	56.00	
6900	Policy, Leadership & Pub Rel.	43.00	
7100	Community Services		2,335.00
Explanation:			
	Total Appropriation in Current Budget	\$ 2,061,036.00	
	Amount of Increase/Decrease of Above Amendment		.00
	Total Appropriation in Current Amended Budget	\$ 2,061,036.00	

Passed by majority vote of the Board of Education of Camden County on the 14th day of November, 2013



 Chairman, Board of Education



 Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this ____ day of _____ 20__.

 Chairman, Board of County Commissioners

 Clerk, Board of County Commissioners

Budget Amendment

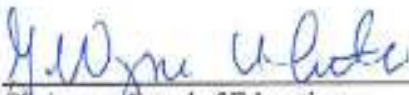

Camden County Schools Administrative Unit

Capital Outlay Fund

The Camden County Board of Education at a meeting on the 2nd day of December, 2013, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	Decrease
6550	Transportation Support Services	100,934.00	
9100	Category I Projects		1,200.00
9200	Category II Projects	11,200.00	
9300	Category III Projects		112,709.20
Explanation:			
	Total Appropriation in Current Budget	\$	431,189.20
	Amount of Increase / (Decrease) of Above Amendment		-1,775.20
	Total Appropriation in Current Amended Budget	\$	429,414.00

<p>Passed by majority vote of the Board of Education of Camden County Schools on the 2nd day of December 2013.</p> <p> Chairman, Board of Education</p> <p> Secretary, Board of Education</p>	<p>We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes in the minutes of said Board, this ____ day of _____ 2____.</p> <p>_____ Chairman, Board of County Commissioners</p> <p>_____ Clerk, Board of County Commissioners</p>
--	---

Budget Amendment



Camden County Schools Administrative Unit

Other Local Current Expense Fund

The Camden County Board of Education at a meeting on the 9th day of January, 2014, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	Decrease
5100	Regular Curricular Services	945.00	
6100	Regular Support & Dev Services		945.00
Explanation:			
	Total Appropriation in Current Budget	\$ 1,431,768.00	
	Amount of Increase/Decrease of Above Amendment		+ .00
	Total Appropriation in Current Amended Budget	\$ 1,431,768.00	

Passed by majority vote of the Board of Education of Camden County on the 9 th day of January 2014.  _____ Chairman, Board of Education  _____ Secretary, Board of Education	We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this ____ day of _____ 20__. _____ Chairman, Board of County Commissioners _____ Clerk, Board of County Commissioners
---	---

Budget Amendment



Camden County Schools Administrative Unit

Local Current Expense Fund

The Camden County Board of Education at a meeting on the 9th day of January, 2014, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount
		Increase
Decrease		
5100	Regular Curricular Services	2,391.00
5500	Co-Curricular Services	577.00
6900	Policy, Leadership & Pub Rel.	1,814.00
Explanation:		
	Total Appropriation in Current Budget	\$ 2,061,036.00
	Amount of Increase/Decrease of Above Amendment	.00
	Total Appropriation in Current Amended Budget	\$ 2,061,036.00

Passed by majority vote of the Board of Education of Camden County on the 9 th day of January, 2014  Chairman, Board of Education  Secretary, Board of Education	We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this ____ day of _____ 20____. _____ Chairman, Board of County Commissioners _____ Clerk, Board of County Commissioners
---	---

K. Application for Spending of Public School Building Capital Fund North Carolina Education Lottery Funds

Commissioner's Report

Vice Chairman McLain stated that:

- The state is requiring that the Workforce Development Board bid out any work they do which could change their entire process in the area

County Managers Report

Mr. Renshaw reported the following:

- Aftermath of last week's storm, recognize and thank staff, NCDOT
- Awaiting information from green leaf on the Grant
- Happy Howies has opened on 158, very good!
- Saturday March 26 Camden will hold dedication ceremony for Isaac Gregory mile marker
- Seeking wildlife funding for board ramp and piers for One Mill Park
- May 3rd is Paddle for the Border event
- April 26th is the Tarwheel
- Camden Mystery Dinner Theatre March 7-9th

Any other Questions or comments?

None.

Meeting Adjourned

At 7:35pm, Chairman Garry Meiggs asked if there were any other matters to come before the Board of Commissioners, hearing none, she declared the meeting adjourned.

Chairman Garry Meiggs
Camden County Board of Commissioners

ATTEST:

Ashley Honaker
Clerk to the Board

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.B

Consent Agenda

Meeting Date: March 17, 2014
Attachments: 4
Submitted By: Finance Department

ITEM TITLE: Budget Amendments

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

2013-14-BA021	Increased Debit Service
2013-14-BA022	Salary Increase
2013-14-BA023	Museum Funding/Increased Revenues
2013-14-BA024	SHIP Grant

RECOMMENDATION:

Review & Approve.

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
106050-537500	SHIIP Expense	\$1,739.00	
Revenues:			
10360400-434837	SHIIP Grant	\$1,739.00	
Grant RO17268514			

This will result in a decrease of \$0.00 in the Contingency of the General Fund.

Balance in Contingency \$56,247.00.

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 17th day of March, 2014.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
104300-574000	Capital Outlay	\$ 95,000.00	
106180-574000	Capital Outlay	\$ 70,000.00	
105100-535510	Gun Fees/Permits	\$ 4,000.00	
106210-502000	Salaries	\$ 22,352.00	
106210-503000	Part Time Salaries		\$22,352.00
Revenues:			
10399400-439900	Fund Balance Appropriated	\$165,000.00	
10340510-435510	Gun Fees/Permits	\$ 4,000.00	

This will result in a decrease of \$0.00 in the Contingency of the General Fund.

Balance in Contingency \$56,247.00.

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 17th day of March, 2014.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
104200-502000	County Administration Salaries	\$2,613.00	
104200-502100	Retirement Contribution	\$ 157.00	
104200-505000	FICA	\$ 200.00	
104200-507000	Retirement	\$ 185.00	
104200-507100	401K	\$ 131.00	
109990-500000	Contingency		\$3,286.00

Approved 2/17/14

This will result in a decrease of \$3,286.00 in the Contingency of the General Fund.

Balance in Contingency \$56,247.00.

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 17th day of March, 2014.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014.

Section 1. To amend the CH & S Fire Commission Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses:			
405300-511320	Debt Service	\$100,000.00	
Revenues:			
40399530-439900	Fund Balance Appropriated	\$100,000.00	

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Officer for their direction. Adopted this 17th day of March, 2014.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.C

Consent Agenda

Meeting Date: March 17, 2014
Attachments: 2
Submitted By: Tax Administration

ITEM TITLE: Tax Collection Report

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

January & February 2014

RECOMMENDATION:

Review & Approve.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.D

Consent Agenda

Meeting Date: March 17, 2014
Attachments: 3
Submitted By: Tax Administration

ITEM TITLE: Tax Refunds, Pickups, & Releases

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Tax Refunds, Pickups, & Releases

RECOMMENDATION:

Review & Approve.

<u>Name</u>	<u>Amount</u>	<u>Type.</u>
	<u>Reason</u>	<u>No.</u>
Carmen A. Walker/Edward L. Walker	\$101.15 Plates lost or stolen	Refund/16578 V-70916-13
Rebecca H. Williams	\$251.31 Roll back taxes	Adjustment/16614 R-59229-11,12,13
Vernon & Edith Sylvester	\$503.05 Correction of assessment Only 50% complete	Adjustment/16600 R-72228-13
Vernon & Edith Sylvester	\$503.05 Correction of assessment Only 50% complete	Adjustment/16601 R-65333-12
Vernon & Edith Sylvester	\$503.05 Correction of assessment Only 50% complete	Adjustment/16602 R-44869-09
Teresa Gail Brickhouse	\$109.51 Release to Pasquotank	Release/16617 V-62786-11
Crystal Ann Bopp	\$108.87 Military exempt	Refund/16586 V-61493-11
Crystal Ann Bopp	\$111.72 Military exempt	Refund/16585 V-54351-10
Crystal Ann Bopp	\$115.32 Military exempt	Refund/16584 V-68020-12
Crystal Ann Bopp	\$133.11 Military exempt	Refund/16583 V-60708-11
Crystal Ann Bopp	\$135.16 Military exempt	Refund/16582 V-53579-10
Crystal Ann Bopp	\$149.28 Military exempt	Refund/16581 V-46329-09

REFUNDS OVER \$100.00
Refunds to be Issued by Finance Office

CAMDEN COUNTY

Refund\$	Remit To:	Reference:	Drawer/Transaction Info:
135.16	BOPP, CRYSTAL ANN 107 SONGBIRD CT SOUTH MILLS NC 27976	2010 V 0034305 military exempt	20140205 2 209336
133.11	BOPP, CRYSTAL ANN 107 SONGBIRD CT SOUTH MILLS NC 27976	2011 V 0034305 military exempt	20140205 2 209337
115.32	BOPP, CRYSTAL ANN 107 SONGBIRD CT SOUTH MILLS NC 27976	2012 V 0034305 military exempt	20140205 2 209339
111.72	BOPP, CRYSTAL ANN 107 SONGBIRD CT SOUTH MILLS NC 27976	2010 V 0034514 military exempt	20140205 2 209341
108.87	BOPP, CRYSTAL ANN 107 SONGBIRD CT SOUTH MILLS NC 27976	2011 V 0034514 military exempt	20140205 2 209342
149.28	CRYSTAL ANN BOPP 107 SONGBIRD CT SOUTH MILLS NC 27976	2009 V 0030464 military exempt	20140205 2 209334
141.33	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2012 R 02-8945-00-53-0556.0000 parcel recombined in 2007	20140123 2 209069
141.33	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2012 R 02-8945-00-43-9480.0000 2007 parcel recomb s/b deleted	20140123 2 209071
136.12	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2011 R 02-8945-00-53-0556.0000 2007 recombined parcel s/b del	20140123 2 209073
136.12	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2011 R 02-8945-00-43-9480.0000 2007 recomb s/b deleted	20140123 2 209076
141.63	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2010 R 02-8945-00-53-0556.0000 2007 parcel recomb s/b deleted	20140123 2 209078
141.63	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2010 R 02-8945-00-43-9480.0000 2007 recombined s/b deleted	20140123 2 209081
141.61	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE VA 23324	2009 R 02-8945-00-53-0556.0000 2007 parcel recomb s/b delete	20140123 2 209098
141.61	YVONNE BANKS	2009 R 02-8945-00-43-9480.0000	20140123 2 209101

Refunds to be Issued by Finance Office

Refund\$	Remit To:	Reference:	Drawer/Transaction Info:
	2920 DORIS AVENUE CHESAPEAKE	2007 parcel recomb s/b deleted	
	VA 23324		
133.85	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE	2008 R 02-8945-00-53-0556.0000 2007 parcel recomb s/b deleted	20140123 2 209107
	VA 23324		
133.61	YVONNE BANKS 2920 DORIS AVENUE CHESAPEAKE	2008 R 02-8945-00-43-9480.0000 2007 parcel recomb s/b deleted	20140123 2 209109
	VA 23324		
2,142.30	Total Refunds		

SUBMITTED BY Lisa S. Anderson DATE 2-13-14
 Lisa S. Anderson, Tax Administrator Camden County

APPROVED BY _____ DATE _____
 Garry Meiggs, Chairman Camden County Board of Commissioners

REFUNDS OVER \$100.00

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 2/7/2014 12:00:01 PM



Name	Address 1	Address 2	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax District	Levy Type	Change	Interest Change	Total Change
LOUISE ROBERT AGUIRRE	106 S MILL DAM RD		CAMDEN, NC 27921	Adjustment >= \$100	0010392371	AUTHORIZED	4963270	Refund Generated due to adjustment on Bill #0010392371-2013-2013- 0000-00	Military	01/23/2014	CAMDEN COUNTY	Tax	(\$131.28)	\$0.00	(\$131.28)
											COURTHOUSE FIRE	Tax	(\$2.23)	\$0.00	(\$2.23)
													Refund	\$133.51	

SUBMITTED BY Lisa S. Anderson DATE 2-13-14
 Lisa S. Anderson, Tax Administrator Camden County

APPROVED BY _____ DATE _____
 Garry Meiggs, Chairman Camden County Board of Commissioners

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.E
Consent Agenda
Meeting Date: March 17, 2014
Attachments: 2
Submitted By: Tax Administration
ITEM TITLE: Tax Authorization to Collect

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

NEW SYSTEM:
May 2014

OLD SYSTEM:
November 2013

RECOMMENDATION:

Review & Approve.

STATE OF NORTH CAROLINA

COUNTY OF CAMDEN

TO: The Tax Administrator of Camden County (May Ren.) Due 06/15/14 (NEW SYSTEM)

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Tax Administrator and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon personal property of the respective taxpayers in the County of Camden, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell personal property of such taxpayers for and on account thereof, in accordance with the law.

SOUTH MILLS	COURTHOUSE	SHILOH	TOTAL
15,242.06	16,258.56	9,140.32	40,640.94

Witness my hand and official seal this _____ day of _____

Chairman, Camden County Board of Commissioners

Attest:

Clerk to the Board of Commissioners of Camden County

This is to certify that I have received the tax receipts and duplicates for collection in the amounts as listed herein.

Tax Administrator of Camden County

STATE OF NORTH CAROLINA

COUNTY OF CAMDEN

TO: The Tax Administrator of Camden County (Nov. Ren.) Due 03/01/14 (OLD SYSTEM)

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Tax Administrator and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon personal property of the respective taxpayers in the County of Camden, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell personal property of such taxpayers for and on account thereof, in accordance with the law.

SOUTH MILLS	COURTHOUSE	SHILOH	TOTAL
145.95	233.94	65.61	445.50

Witness my hand and official seal this _____ day of _____

Chairman, Camden County Board of Commissioners

Attest:

Clerk to the Board of Commissioners of Camden County

This is to certify that I have received the tax receipts and duplicates for collection in the amounts as listed herein.

Tax Administrator of Camden County

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE
BY:
S. Duckwall _____
G. Meiggs _____
M. McLain _____
R. Krainiak _____
C. Riggs _____
NO MOTION _____
VOTE:
S. Duckwall _____
G. Meiggs _____
M. McLain _____
R. Krainiak _____
C. Riggs _____
ABSENT _____
RECUSED _____

Item Number: 6.F

Consent Agenda

Meeting Date: March 17, 2014

Attachments: 2

Submitted By: Finance Officer



**ITEM TITLE: Results of Sale of Surplus Property
on GovDeals**

SUMMARY:

**2003 Ford Crown Vic:
2FAFP71W13X202178.....1,690.00**

RECOMMENDATION:

**Approve the sale of the above surplus property on GovDeals.
If top bidder should refuse purchase, allow sale to next high bidder.**

 <p>GovDeals A Liquidity Services Marketplace</p>	<p>Camden County, NC</p> <p>timeout in 59:55 Sandra Jones Log Out</p>	
---	---	---

- | | | | | | | | |
|-----------------------------|---------------------------|------------------------------|------------------------------|-------------------------------|----------------------------|----------------------------------|----------------------|
| HOME | ASSETS | MAINTENANCE | TIERS | SECURITY | REPORTS | INFORMATION | HELP |
| Blank Asset | Q & A | Modify Asset | Bill of Sale | Auction Dates | Bid Awards | Previous Results | |

Bid history for 2003 Ford Crown Victoria Police Interceptor
Auction Start Date: 02/20/2014 11:06 AM
Auction End Date: 03/12/2014 10:00 AM
Asset ID: 36

Userid	Bid Date/Time	Bid Amount
n_32@hotmail.com	03/12/2014 9:38:42 AM	\$1,690.00
v*****m	03/12/2014 9:38:42 AM	\$1,687.00
v*****m	03/12/2014 9:37:32 AM	\$1,655.00
n_32@hotmail.com	03/12/2014 9:37:32 AM	\$1,630.00
v*****m	03/12/2014 9:36:35 AM	\$1,595.00
n_32@hotmail.com	03/12/2014 9:36:35 AM	\$1,570.00
v*****m	03/12/2014 9:11:40 AM	\$1,525.00
f*****m	03/12/2014 9:11:40 AM	\$1,500.00
f*****m	03/11/2014 2:25:26 PM	\$1,455.00
m*****m	03/11/2014 2:25:26 PM	\$1,430.00
f*****m	03/11/2014 2:25:16 PM	\$1,405.00
m*****m	03/11/2014 2:25:16 PM	\$1,380.00
f*****m	03/11/2014 2:03:46 PM	\$1,355.00
v*****m	03/10/2014 10:50:06 PM	\$1,330.00
l*****m	03/10/2014 10:50:06 PM	\$1,325.00
l*****m	03/08/2014 1:42:06 PM	\$1,275.86
L*****3	03/08/2014 1:41:29 PM	\$1,250.86
l*****m	03/08/2014 1:41:29 PM	\$1,250.00
L*****3	03/05/2014 11:44:58 AM	\$1,225.00
W*****m	03/05/2014 11:44:58 AM	\$1,200.00
W*****m	03/05/2014 11:35:21 AM	\$1,125.00
L*****3	03/05/2014 11:35:21 AM	\$1,100.00
W*****m	03/04/2014 9:26:52 PM	\$975.00
L*****3	03/04/2014 9:26:52 PM	\$950.00
L*****3	03/04/2014 5:18:16 PM	\$906.00
j*****m	03/04/2014 5:18:16 PM	\$881.00
j*****m	02/28/2014 7:25:07 PM	\$852.77
j*****e	02/28/2014 7:25:07 PM	\$827.77
j*****m	02/25/2014 7:13:59 PM	\$802.77
1*****e	02/25/2014 7:13:59 PM	\$777.77
1*****e	02/24/2014 2:35:51 AM	\$725.00
r*****m	02/24/2014 2:35:51 AM	\$700.00

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 6.G
Consent Agenda
Meeting Date: March 17, 2014
Attachments: 2
Submitted By: School Finance Office
ITEM TITLE: School Budget Amendments

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

Two School Budget Amendments.

RECOMMENDATION:

Review & Approve.

Budget Amendment

Camden County Schools Administrative Unit


Local Current Expense Fund

The Camden County Board of Education at a meeting on the 13th day of February, 2014, passed the following resolution.


Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number	Description of Code	Amount	
		Increase	
Decrease			
5100	Regular Curricular Services	9,000.00	
6100	Regular Support & Dev Services		7,182.00
6500	Operation Support Services		11,149.00
6900	Policy, Leadership & Pub Rel.	7,149.00	
8100	Pymts to Other Govt Units/Trans	2,182.00	
Explanation:			
	Total Appropriation in Current Budget		\$ 2,061,036.00
	Amount of Increase/Decrease of Above Amendment		.00
	Total Appropriation in Current Amended Budget		\$ 2,061,036.00

Passed by majority vote of the Board of Education of Camden County on the 13th day of February, 2014



 Chairman, Board of Education



 Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this ____ day of _____ 20 ____.

 Chairman, Board of County Commissioners

 Clerk, Board of County Commissioners

BUDGET AMENDMENT
February 13, 2014

2. Local Current Expense Fund

- A. We have reviewed this area of the budget and find that we must transfer funds to cover the cost of the swimming lessons for Kindergarten students. We request your approval of the following amendment.

Classroom Support

5110.842.311 Contracted Services \$ + 4,000.00

Total – Classroom Support \$ + 4,000.00

- B. We have reviewed this area of the budget and find that we must transfer funds to cover the cost of insurance and dues for the school system. We request your approval of the following amendment.

Office of The Superintendent

6940.865.361 Membership Dues & Fees \$ + 2,602.00

6940.865.372 Vehicle Liability Insurance + 447.00

6940.865.373 Property Insurance + 4,100.00

Total – Office of The Superintendent \$ + 7,149.00

- C. We must transfer funds from this program area to cover the costs in the Classroom Support program as well as the Office of the Superintendent program area. We request your approval of the following amendment.

6580.885.113 Salary – Director/Supervisor \$ - 11,149.00

Total – Auxiliary Services \$ - 11,149.00

- D. We have reviewed this area of the budget and find that we must transfer funds to cover employer paid benefits. We request your approval of the following amendment.

Other Employee Benefits

5110.910.233 Emp Unempl Ins. Costs \$ + 5,000.00

6110.910.232 Emp Worker's Comp. Ins. Costs - 7,182.00

Total – Other Employee Benefits \$ - 2,182.00

BUDGET AMENDMENT
 Local Current Expense Fund
 February 13, 2014, Page 2

- E. We have reviewed this area of the budget and find that we must transfer funds to cover the transfer of funds needed to cover the Child Nutrition Program. We request your approval of the following amendment.

<u>Child Nutrition Transfer Funds</u>	
8100.990.715 Transfer to Child Nutrition	\$ + <u>2182.00</u>
Total – Staff Development	\$ + 2,182.00

Passed by majority vote of the Board of Education of Camden County on the 13th day of February 2014.

Chairman, Board of Education

Secretary, Board of Education

Budget Amendment



Camden County Schools Administrative Unit

Other Local Current Expense Fund

The Camden County Board of Education at a meeting on the 13th day of February, 2014, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2014.

Code Number		Description of Code	Amount	
			Increase	Decrease
5100		Regular Curricular Services	10,532.00	
5800		School Based Support Services	3,683.00	
6100		Regular Support & Dev Services		10,500.00
7200		Nurtition Services		3,715.00
Explanation:				
Total Appropriation in Current Budget			\$ 1,431,768.00	
Amount of Increase/Decrease of Above Amendment				+ .00
Total Appropriation in Current Amended Budget			\$ 1,431,768.00	

<p>Passed by majority vote of the Board of Education of Camden County on the 13th day of February 2014.</p> <p> _____ Chairman, Board of Education</p> <p> _____ Secretary, Board of Education</p>	<p>We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this _____ day of _____ 20____.</p> <p>_____ Chairman, Board of County Commissioners</p> <p>_____ Clerk, Board of County Commissioners</p>
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BUDGET AMENDMENT
February 13, 2014

8. Other Local Current Expense Fund

- A. We have reviewed this program area and find that we must transfer funds to cover the cost of stipends and benefit needs. We request your approval of the following.

Carol M. White PEP Grant

5113.332.192 Add'l Responsibility Stipend	\$	+	10,500.00
6113.332.152 Salary - Technician			<u>- 10,500.00</u>

Total – Carol M. White PEP Grant	\$	+	.00
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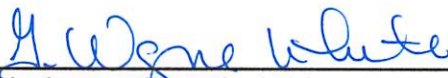
- B. We have reviewed this program area and find that we must transfer funds within the program. We request your approval of the following.

School Technology

5110.905.461 Pur of Non-Cap Equipment	\$	+	32.00
5810.905.418 Computer Software & Supplies			+ 3,683.00
7200.905.418 Computer Software & Supplies			<u>- 3,715.00</u>

Total – School Technology	\$	+	.00
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Passed by majority vote of the Board of Education of Camden County on the 13th day of February 2014.



Chairman, Board of Education



Secretary, Board of Education

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 9

Information & Reports

Meeting Date: March 17, 2014

Attachments: 8

Submitted By: Various Departments

**ITEM TITLE: Information & Reports from
Various Departments & Agencies**

MOTION MADE	
BY:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
S. Duckwall	_____
G. Meiggs	_____
M. McLain	_____
R. Krainiak	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

SUMMARY:

- A. 03/14 Sales Tax Report**
- B. ECBH Financial Report**
- C. 03/14 Library Report**
- D. SPCA Minutes**
- E. Central Depository Fund Report**
- F. NCDOT Active Projects Located in Division One**
- G. NCACC Annual Stewardship Report**

RECOMMENDATION:

Information Only

Finance							Feb. 14	2014						
SALES TAX COLLECTION REPORT 2013-2014														
	July	August	September	October	November	December	January	February	March	April	May	June	Totals	Budgeted
Art. 39	\$53,092	\$38,025	\$38,971	\$30,890	\$51,669	\$41,573							\$254,220	\$510,000
Art. 40	\$34,973	\$34,445	\$31,096	\$31,650	\$26,845	\$32,596							\$191,605	\$350,000
Art. 42	\$12,264	\$9,051	\$12,634	\$7,734	\$11,604	\$9,849							\$63,136	\$120,000
Art. 44	\$3	\$2	\$14	\$292	\$2	\$2							\$315	
Totals	#####	\$81,523	\$82,715	\$70,567	\$89,956	\$84,020							\$509,276	
Total budgeted														\$980,000
SCHOOL CAPITAL RESERVE FUND 2013-2014														
Art. 40	\$14,989	\$11,353	\$13,678	\$13,564	\$11,505	\$13,970							\$79,059	\$134,000
Art. 42	\$18,395	\$13,577	\$10,824	\$11,601	\$17,406	\$14,774							\$86,577	\$160,000
Totals	\$33,384	\$24,930	\$24,502	\$25,165	\$28,911	\$28,744							\$165,636	
Total Budgeted														\$294,000
Grand	#####	\$106,453	\$107,217	\$95,732	\$118,867	\$112,764							\$674,912	#####
SALES TAX COLLECTION REPORT 2012-2013														
	July	August	September	October	November	December	January	February	March	April	May	June	Totals	Budgeted
Art. 39	\$50,393	\$36,232	\$42,289	\$37,107	\$39,665	\$42,362	\$54,307	\$39,233	\$57,192	\$55,316	\$44,345	\$42,044	\$540,485	\$510,000
Art. 40	\$34,902	\$31,520	\$29,859	\$29,419	\$27,959	\$30,688	\$32,281	\$25,765	\$30,646	\$31,879	\$30,462	\$32,404	\$367,784	\$325,000
Art. 42	\$11,630	\$8,747	\$12,448	\$8,891	\$9,213	\$9,830	\$12,418	\$9,162	\$12,733	\$12,568	\$10,186	\$9,759	\$127,585	\$120,000
Art. 44	\$32	\$18	-\$1	-\$17	\$24	\$23	\$5	-\$9	\$359	\$5	-\$5	\$2	\$436	
Total	\$96,958	\$76,518	\$84,596	\$75,400	\$76,861	\$82,903	\$99,011	\$74,151	\$100,571	\$99,768	\$84,988	\$84,209	\$1,035,934	
Total Budgeted														\$955,000
SCHOOL CAPITAL RESERVE FUND 2012-2013														
Art. 40	\$14,958	\$13,509	\$13,625	\$11,462	\$11,483	\$13,152	\$13,835	\$11,547	\$13,134	\$13,662	\$13,055	\$13,887	\$157,309	\$125,000
Art. 42	\$17,445	\$13,120	\$12,027	\$13,336	\$13,820	\$14,744	\$18,627	\$13,744	\$19,100	\$18,853	\$15,279	\$14,638	\$184,733	\$175,000
Totals	\$32,403	\$26,629	\$25,652	\$24,798	\$25,303	\$27,896	\$32,462	\$25,291	\$32,234	\$32,515	\$28,334	\$28,525	\$342,042	
Total Budgeted														\$300,000
Grand	#####	\$103,147	\$110,248	#####	\$102,164	\$110,799	#####	\$99,442	\$133,165	#####	\$113,322	#####	\$1,378,337	#####
SALES TAX COLLECTION REPORT 2011-2012														
	July	August	September	October	November	December	January	February	March	April	May	June	Totals	Budgeted
Art. 39	\$50,566	\$39,993	\$32,278	\$46,738	\$49,325	\$53,904	\$51,784	\$48,244	\$41,931	\$44,589	\$45,343	\$44,797	\$549,492	\$500,000

LAND TRANSFER TAX COLLECTIONS				14-Feb	2014			
			Camden Finance Office					
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-2013	2013-2014
JULY	\$63,752	\$35,682	\$34,673	\$33,237	\$25,322	\$9,295	\$18,612	\$23,219
AUGUST	\$46,411	\$51,741	\$35,468	\$13,070	\$18,410	\$37,269	\$28,457	\$43,170
SEPTEMBER	\$37,762	\$27,923	\$21,310	\$25,420	\$13,453	\$12,209	\$8,564	\$28,294
OCTOBER	\$54,415	\$35,653	\$24,463	\$25,424	\$21,006	\$19,661	\$16,791	\$24,097
NOVEMBER	\$38,876	\$38,365	\$8,483	\$19,925	\$25,972	\$15,938	\$27,741	\$21,670
DECEMBER	\$34,069	\$30,852	\$47,986	\$15,609	\$59,286	\$20,631	\$35,988	\$27,918
JANUARY	\$34,440	\$29,385	\$17,469	\$8,004	\$30,288	\$34,849	\$11,645	\$14,128
FEBRUARY	\$37,456	\$29,004	\$7,200	\$10,348	\$21,428	\$49,303	\$20,970	
MARCH	\$64,362	\$26,099	\$11,415	\$39,984	\$15,667	\$17,390	\$24,564	
APRIL	\$41,197	\$38,039	\$17,915	\$8,699	\$17,909	\$29,848	\$31,529	
MAY	\$57,380	\$32,647	\$6,599	\$32,182	\$35,766	\$32,857	\$12,107	
JUNE	\$76,300	\$53,660	\$28,675	\$50,432	\$15,791	\$48,702	\$30,921	
TOTALS	\$586,420	\$429,050	\$261,656	\$282,334	\$300,298	\$327,952	\$267,889	\$182,496
BUDGET	\$536,000	\$500,000	\$400,000	\$100,000	\$100,000	\$200,000	\$200,000	\$175,000
UTILITIES FRANCHISE FEES			Excise Tax on Natural Gas and Franchise tax on Power					
	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-2013	2013-2014	
1ST QTR 9/30	\$109,351	\$115,997	\$115,506	\$122,404	\$122,198	\$126,001	\$118,154	
2ND QTR 12/31	\$93,762	\$99,224	\$94,076	\$95,253	\$90,205	\$101,038		
3RD QTR 3/31	\$104,145	\$122,003	\$124,734	\$118,837	\$110,045	\$120,030		
4TH QTR 6/30	\$90,525	\$100,436	\$94,605	\$99,447	\$95,378	\$102,667		
TOTALS	\$398,083	\$437,660	\$428,921	\$435,941	\$417,826	\$449,736	\$118,154	
BUDGET	\$300,000	\$400,032	\$375,000	\$400,000	\$400,000	\$415,000	\$400,000	
Cable Franchise Replacement Fees			(Sales Tax on Video Program, Direct-to-Home Satellite and Telecommunications Service)					
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	
1ST QTR 9/30	\$12,571	\$12,191	\$12,830	\$11,986	\$12,217	\$10,990	\$19,118	
2ND QTR 12/31	\$13,008	\$12,831	\$11,869	\$11,135	\$11,835	\$11,172		
3RD QTR 3/31	\$13,094	\$12,117	\$12,249	\$11,897	\$9,814	\$11,053		
4TH QTR 6/30	\$13,760	\$12,579	\$12,373	\$13,728	\$12,420	\$11,413		
TOTALS	\$52,433	\$49,718	\$49,321	\$48,746	\$46,286	\$44,628	\$19,118	
BUDGET	\$43,303	\$45,000	\$45,000	\$45,000	\$45,000	\$47,000	\$45,000	

**BOARD OF DIRECTORS MEETING
415 East Boulevard, Williamston, NC**

Teleconference Line: 252-215-6899

Tuesday, February 25, 2014, 6:30 PM

AGENDA

			<u>Page</u>
I.	Call to Order	Janice McKenzie Cole	
II.	Approval of the December 17, 2013 Minutes (Board Action Required)	Janice McKenzie Cole	1-4
III.	Adoption of Agenda (Board Action Required)	Janice McKenzie Cole	
IV.	Finance Committee Report and January Financials	Joy Futrell	5-16
V.	Audit Report FY 2012 - 2013	Wayne Terry, CPA CliftonLarsonAllen, LLP	
VI.	Budget Revision II (Board Action Required)	Joy Futrell	17
VII.	Public Comment	Janice McKenzie Cole	
VIII.	Board Comments/Concerns	Board Members	
IX.	Gaps and Needs Report	Syd Wiford	
X.	Offer on New Bern properties (Board Action Required)	Joy Futrell	18
XI.	Local Business Plan 2013 - 2016 (Board Action Required)	ECBH Leadership Staff	19-31
XII.	Proposed Board By-Laws (Board Action Required)	Janice McKenzie Cole	32-38
XIII.	CFAC Report	Sandra Buckman	
IX.	Chair's Report	Janice McKenzie Cole	
X.	Director's Report	Leza Wainwright	39
XI.	Adjournment	Janice McKenzie Cole	

Finance Committee Report

01/31/14 Financials:

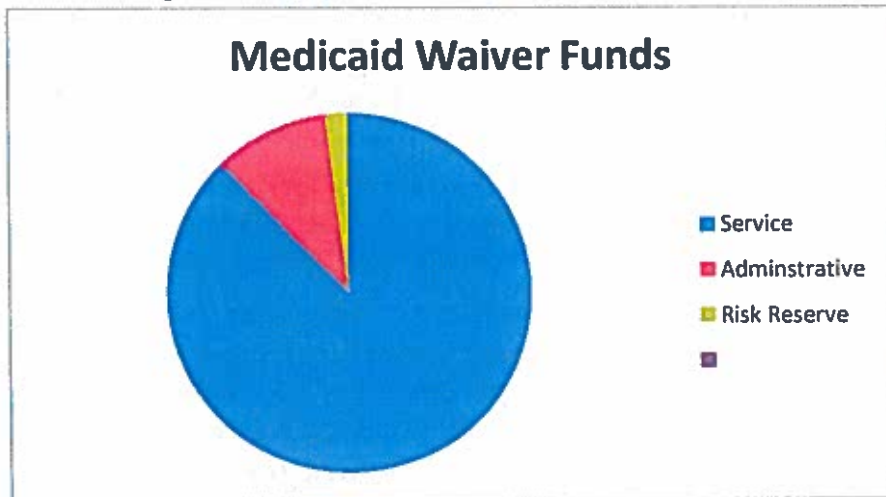
Balance Sheet:

- The Medicaid Risk Reserve account balance is \$6,603,967.14 and as a reminder 2% of each of our Medicaid capitation payment is deposited into this account. The account currently represents approximately 4% of our annual Medicaid service funding. These funds can only be accessed with approval from DHHS the event our Medicaid service expenditures exceed our available funds.
- Our Medicaid IBNR (Incurred But Not Reported) as of 01/31/14 is \$15,994,000. This means based on our historical paid Medicaid claims, we estimate there is \$15,994,000 in claims which have not been billed to us as of 01/31/14. The IBNR is calculated each month based on our historical paid claims.
- The amount of our fund balance that is restricted is \$16,135,632. The amount includes the \$15 million that the Board approved to restrict at our April meeting for future growth in Medicaid services. The remaining restricted amount of \$1,135,632 reflects funds restricted for purchase of computer equipment (\$1,000,000) and for Pugh Memorial (\$18,602 from AMHC) and we also added the proceeds from the sale of the Clark building in New Bern (\$117,030).
- Our year to date income is \$14,352,393.14. The majority of this savings is Medicaid Service funds. For this fiscal year, we have spent approximately 88% of our service funds earned and we continue to reinvest our savings to increase services in our communities.
- Our total fund balance is \$83,869,229.30 and the total unrestricted as of 01/31/14 is \$58,701,266.59 which is 25.64% of our budget. (This unrestricted amount includes the year to date income and the unrestricted fund balance.) Having this fund balance puts ECBH at lower financial risk in operating an at risk contract and also allows us to reinvest savings in needed services and best practices in our community. See more detail on Medicaid in the Medicaid section at the end of this report.

Total Revenues:

- Since we are seven months into the new fiscal year, the revenues should be at 58%.
 - Account number 4040 is Health Choice funds that are pass through billing so while the revenue is lower than expected the offsetting expense is as well. These funds are not part of our State funding or Medicaid contract.

- Account numbers 4045 – 4060 are our Medicaid waiver funds. As a reminder we receive these monthly and the payment is based on the number of Medicaid eligibles in our 19 counties. 87.5% of each payment is the service funds, 2% is for the risk reserve and the remaining 10.5% is for administration including care coordination. Each of these is approximately 57% for the year. Below is a pie chart showing our Medicaid funds received to date in each of the categories.



- Account numbers 4105 – 4259 represent ABC and county general funds from each of our 19 counties. An employee routinely follows up with any counties that are behind on their contributions.
- Accounts 4810- 4835 are our federal funds from the Division. As our providers file claims, federal funds are drawn down first, prior to using our state single stream funds. Due to the current problems with the new NC Tracks system processing claims, ECBH has elected to adjust our system and pay providers that pass our claims edits. Once claims processing issues with NC Tracks are resolved, we will process the claims against that system and adjust any provider payments accordingly. Because of this we have not received any federal payments, but are utilizing our State single stream funds to pay providers. This change has been wholeheartedly endorsed by the State and is consistent with most, if not all, other LME/MCOs.
- Overall our revenues are 56.18% of the budget at 58% of the year.

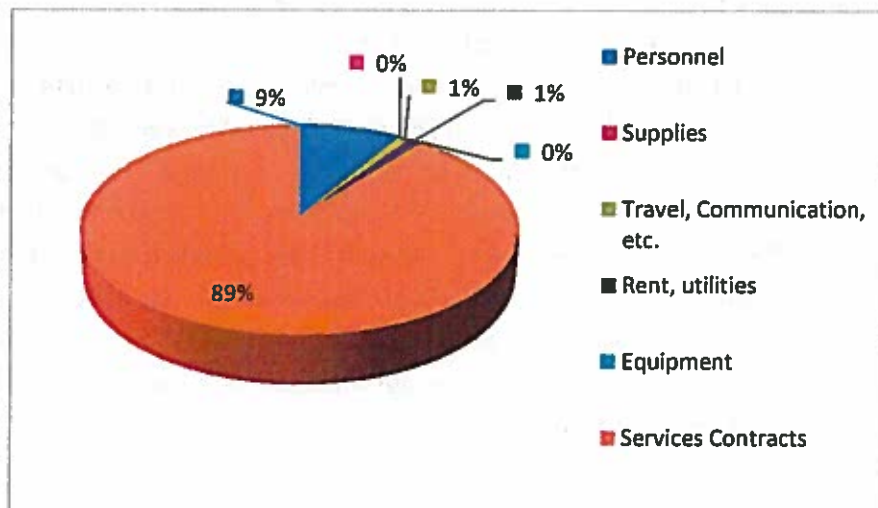
Total Expenses:

- Most expenditures are in line or slightly under budget. Some exceptions are explained below.
- Contracts and Grants: Accounts 0690 –XX through 5000 accounts represent all of our contracts. This are for State, Medicaid and Pass through funding. You will

note that Contracts State which represents provider State funded billing is at 71.38% and account 690-45 is our expensed based State funded contracts which is at 73.38%. As we have mentioned in previous reports/meetings we will be requesting a budget revision this month to budget some of our State savings from previous years so that we can continue to authorize State services throughout the fiscal year.

- Account number 5000 Contracts Medicaid is our Medicaid service expenditures. Providers have 90 days for the date of service to bill for any services delivered and they also have an additional 90 days to re-bill a denied claim. (There is more detailed information analyzing the Medicaid service fund expenditures at the bottom of this report.) These accounts do include the posting of an accrual for outstanding claims in the amount of \$15,994,000. To date we have spent 48.99% of our Medicaid service funds budget at 58% of the year. As mentioned earlier in the report, this is 88% of the Medicaid service revenues we have received this fiscal year.
- Account 820 is to balance the budget for the Medicaid Risk Reserve and would be used in the future IF we were ever to have to pay or transfer funds for Medicaid services.
- Overall expenses are 49.91% of the budgeted amount at 58% of the year.

Below is a chart of our expenditures by category and percentage year to date from July 1 – January 31:



3. Medicaid Claims Fund Analysis: As of January 31st we have spent approximately 88% of our Medicaid service funds received in this fiscal year. As a reminder we are paid on a per

member per month (pmpm) basis and the pmpm contract rate is based on an actuarial completed by Mercer Consulting services. Mercer reviews both our paid Medicaid claims and considers future changes based on both ECBH input and changes in Medicaid Fee for service. The pmpm rate is typically signed each contract year as a contract addendum to adjust our pmpm. In January, 2014 our rate was adjusted due to the Affordable Care Act (ACA). Mercer predicted ECBH would have an estimated 7,677 new Medicaid eligibles due to the ACA. Due to the increase in eligibles and a couple of other factors, they decreased our pmpm. When Mercer reviewed our Medicaid paid claims data and considered upcoming changes in the new contract year, they reduced our rates again for our annual contract effective April, 2014. This is approximately a 15% reduction in our pmpm. These changes will be incorporated in our budget in a revision for the Board to approve. We do not foresee this reduction having any negative impact to consumer services, since we have generated savings in our first two years of waiver operation and are investing those savings back into our community. As you may recall from previous Board meetings, part of the reason that MCOs operate the waivers is to manage care which is expected to result in savings. As the savings that we have are reinvested and new services are implemented, our claims data should increase some which will be utilized in future rate setting. It should not increase back to the original level, but it should produce some slight increase in the near future. Our goal is to create and spend more in evidenced based services that consumers can readily access in their communities, thus reducing the usage and spending in inpatient and other crisis services.

We are continuing to examine changes for this year to improve access to appropriate Medicaid services by reinvesting those savings and increase our earnings. From April 1, 2013 and forward, we have implemented numerous changes to improve access to certain services that should have an annual financial impact of approximately \$2.8 million. In February 2014, we implemented a case rate to pay for an evidenced based children's service (MST) and we are current working with providers to implement an additional evidenced based service in July 2014 which should positively impact children and their families. Both of these evidenced based services have specific clinical outcomes which will be tracked. There are also other projects moving forward to increase natural supports in our communities as was reported at the December Board meeting. We will continue to monitor these expenditures and make adjustments as necessary. Please note that per our DMA contract, our expenditures may not fall below 80% of our Medicaid services capitation.

EAST CAROLINA BEHAVIORAL HEALTH

For the Seven Months Ending 1/31/2014

	<u>1/31/2014</u>
Southern Bank - Operating Account	\$78,296,400.48
Southern Bank - Housing Account	2,035.92
Southern Bank - IMS Health Ins Benefit Acct	324,208.97
Southern Bank - IMS Flex Spending Acct	17,284.61
NC Cash Management Trust	3,811,558.93
Southern Bank - Risk Reserve Account	6,603,967.14
Investment Securities Account	703,270.52
Accts Receivable Other	395,871.89
Reimbursable Expenses	129,471.27
Due From Other Government Unit	321,953.91
Prepaid Expense	2,364,000.70
CURRENT ASSETS	<u>92,970,002.34</u>
Land	485,971.81
Buildings	4,633,047.05
Leaseholds Improvements	180,066.41
Equipment	3,733,245.44
FIXED ASSETS	<u>9,032,330.71</u>
TOTAL ASSETS	<u>102,002,333.05</u>
Accounts Payable	1,798,625.76
Accrued Expenses	153,534.98
IBNR- Medical	15,994,000.00
Reserve For Health Care Costs	120,456.95
Reserve For Retirees Hosp	66,488.06
LIABILITIES	<u>18,133,103.75</u>
Investments In Fixed Assets	9,032,330.71
Unrestricted Fund Balance	44,348,873.45
Restricted Fund Balance	16,135,632.00
YTD Income	14,352,393.14
FUND BALANCE	<u>83,869,229.30</u>
TOTAL LIABILITIES & FUND BALANCE	<u>102,002,333.05</u>

**EAST CAROLINA BEHAVIORAL HEALTH
INCOME STATEMENT
For the Seven Months Ending 1/31/2014**

	<u>January</u>	<u>YTD</u>
Revenue		
Service Revenue:		
Medicaid	\$13,019,246.78	\$91,686,143.66
Risk Reserve	298,198.00	2,099,908.81
State	2,411,473.00	19,852,941.70
County & Other	185,914.93	1,385,552.76
Total Service Revenue	<u>15,914,830.71</u>	<u>115,024,547.22</u>
Total Administrative Revenue	1,914,838.00	13,583,876.50
Total Revenue	<u>17,829,668.71</u>	<u>128,588,223.72</u>
Expense		
Service Expense:		
Medicaid	11,463,869.14	78,215,118.83
Risk Reserve		
State	2,946,893.82	23,070,217.92
County & Other	122,802.31	725,137.58
Total Service Expense	<u>14,532,385.27</u>	<u>102,010,474.33</u>
Total Administrative Expense	1,759,694.74	12,225,358.25
Total Expense	<u>16,292,080.01</u>	<u>114,235,830.58</u>
Net Operating Surplus (Deficit)	<u>1,537,408.70</u>	<u>14,352,393.14</u>

**EAST CAROLINA BEHAVIORAL HEALTH
TOTAL REVENUES
1/31/2014**

	<u>Current Month</u>	<u>YTD</u>	<u>Budget</u>	<u>% of Budget</u>
4040 Medicaid/HealthChoice Patient Fees	\$8,142.63	\$16,317.85	\$400,000.00	4.08%
4045 Medicaid Waiver Service Funds	13,019,246.78	91,688,143.96	159,670,481.00	57.42%
4050 Medicaid Risk Reserve Funds	298,196.00	2,099,908.81	3,657,134.00	57.42%
4060 Medicaid Waiver Administrative Fun...	1,592,368.00	11,209,398.50	19,529,097.00	57.40%
All County ABC Funds	14,102.61	82,385.45	210,922.00	39.06%
All County General Funds	113,007.16	874,213.26	1,873,372.00	46.67%
4270 Rental Income	8,119.00	68,010.00	77,028.00	85.70%
4280 Miscellaneous Local	5,193.98	17,569.95	125,000.00	14.06%
4290 Interest Income	36,349.55	269,641.65	250,000.00	107.86%
4295 Shelter Plus	0.00	59,414.59	463,260.00	12.83%
4390 Miscellaneous State	0.00	1,395,750.00	3,558,750.00	39.22%
4805 IPRS State Single Stream	2,395,987.00	16,821,337.00	29,044,813.00	57.92%
4810 CMH IPRS	0.00	33,804.05	256,142.00	13.20%
4815 AMH IPRS	0.00	114,213.13	691,683.00	16.51%
4820 CSA IPRS	0.00	109,195.72	1,217,423.00	8.97%
4825 ASA IPRS	15,506.00	1,378,641.80	4,402,026.00	31.32%
4850 IPRS Administrative Funds	322,270.00	2,354,278.00	3,450,192.00	68.24%
TOTAL REVENUES	17,829,468.71	128,688,223.72	228,877,323.00	56.18%
TOTAL REVENUE AND TRANSFERS	17,829,468.71	128,688,223.72	228,877,323.00	56.18%

EAST CAROLINA BEHAVIORAL HEALTH
Total Expenses
Summary of All Units
1/31/2014

	<u>Current Month</u>	<u>YTD</u>	<u>Budget</u>	<u>% of Budget</u>
PERSONNEL				
0120 Salaries & Wages	977,404.47	6,743,538.00	13,465,565.97	50.08%
0170 Board Member Expense	15.99	7,475.65	30,000.00	24.92%
0180 Fringe Benefits	288,467.30	2,031,211.55	4,479,345.03	45.35%
0190 Other Professional Expense	128,153.72	909,135.98	2,056,000.00	44.22%
TOTAL	\$1,392,041.48	\$9,691,359.18	\$20,030,911.00	48.38%
SUPPLIES & MATERIALS				
0210 Houseclean/Supplies	587.33	3,856.23	7,000.00	55.09%
0220 Food & Prov	0.00	195.50	2,000.00	9.78%
0280 Office Supplies	2,858.79	22,231.81	115,000.00	19.33%
0290 Other Supplies/Materials	466.78	10,663.20	31,700.00	33.64%
TOTAL	\$3,910.90	\$36,946.54	\$156,700.00	23.73%
OTHER OBLIGATIONS & SERVICES				
0310 Travel	34,197.83	287,730.79	588,000.00	49.10%
0320 Communication	50,234.72	306,195.69	808,000.00	37.90%
0330 Utilities	10,012.56	55,315.26	220,000.00	25.14%
0340 Printing	0.00	913.09	25,000.00	3.65%
0350 Repairs & Maintenance	10,513.89	47,537.98	160,000.00	29.71%
0370 Advertising	4,201.49	17,782.98	40,000.00	44.46%
0380 Data Process Services	25,044.24	186,968.08	340,000.00	54.99%
0390 Other Training/Travel/Misc	14,899.91	113,445.74	229,500.00	49.43%
0395 Uncollectible Accounts Expense	0.00	55,846.92	0.00	0.00%
TOTAL	\$149,104.44	\$1,071,736.53	\$2,408,500.00	44.50%
FIXED CHARGES & OTHER EXPENSES				
0410 Rental Expense	30,663.93	199,586.70	343,036.00	58.18%
0440 Service & Maintenance	82,933.92	524,067.02	1,065,620.00	49.18%
0450 Insurance	64,080.40	436,437.35	735,000.00	59.38%
0490 Dues & Subscription Other Charges	400.00	26,139.13	81,000.00	32.27%
TOTAL	\$178,078.25	\$1,186,230.20	\$2,224,656.00	53.32%
CAPITAL OUTLAY				
0510 Capital Outlay Furniture	0.00	31,182.28	75,000.00	41.58%
0520 Capital Outlay DP Equipment	73.42	82,850.29	215,000.00	38.54%
TOTAL	\$73.42	\$114,032.57	\$290,000.00	39.32%
CONTRACTS & GRANTS				
0690-02 Contracts Medicaid Pass Thru	4,230.14	56,278.44	400,000.00	14.07%
0690-03 Contracts Federal Non-UCR	495,207.64	3,160,308.29	4,306,876.00	73.38%
0690-04 Contracts Bridge Funding	17,451.14	113,762.58	0.00	0.00%
0690-05 Contracts County/Other	118,372.17	668,881.14	2,084,294.00	32.09%
0690-45 Contracts State Non-UCR IPRS	490,470.33	2,052,852.12	8,721,061.00	23.54%
0690-50 Contracts Medicaid Reinvestment	32,513.67	103,109.35	0.00	0.00%
5000 Contracts STATE	1,942,764.71	17,743,296.83	24,857,710.00	71.38%
5000 Contracts MEDICAID	11,463,869.14	78,215,118.83	159,670,481.00	48.99%
TOTAL	\$14,864,878.94	\$102,113,583.68	\$200,040,422.00	51.05%
TOTAL EXPENSES	\$16,288,087.43	\$114,213,888.70	\$225,150,189.00	50.73%
0820 Transfer to Medicaid Risk Reserve	0.00	0.00	3,657,134.00	0.00%
0890 Other Non Operating	3,972.58	21,941.88	70,000.00	31.35%
GRAND TOTAL	\$16,292,060.01	\$114,235,830.58	\$228,877,323.00	49.91%

EAST CAROLINA BEHAVIORAL HEALTH

For the Six Months Ending 12/31/2013

	<u>12/31/2013</u>
Southern Bank - Operating Account	\$75,928,026.46
Southern Bank - Housing Account	2,035.92
Southern Bank - IMS Health Ins Benefit Acct	324,206.97
Southern Bank - IMS Flex Spending Acct	17,264.61
NC Cash Management Trust	3,811,528.55
Southern Bank - Risk Reserve Account	6,304,219.15
Investment Securities Account	703,270.52
Accis Receivable Other	395,871.89
Reimbursable Expenses	287,854.75
Due From Other Government Unit	2,717,920.91
Prepaid Expense	<u>2,619,556.45</u>
CURRENT ASSETS	93,111,754.18
Land	485,971.81
Buildings	4,633,047.05
Leaseholds Improvements	180,066.41
Equipment	<u>3,733,245.44</u>
FIXED ASSETS	9,032,330.71
TOTAL ASSETS	<u>102,144,084.89</u>
Accounts Payable	1,799,693.89
Accrued Expenses	2,418,605.13
IBNR- Medicaid	15,360,869.00
Reserve For Health Care Costs	183,941.14
Reserve For Retirees Hosp	<u>57,063.70</u>
LIABILITIES	19,820,172.86
Investments In Fixed Assets	9,032,330.71
Unrestricted Fund Balance	44,348,873.45
Restricted Fund Balance	16,135,632.00
YTD Income	<u>12,807,075.87</u>
FUND BALANCE	<u>82,323,912.03</u>
TOTAL LIABILITIES & FUND BALANCE	<u>102,144,084.89</u>

**EAST CAROLINA BEHAVIORAL HEALTH
INCOME STATEMENT
For the Six Months Ending 12/31/2013**

	<u>December</u>	<u>YTD</u>
Revenue		
Service Revenue:		
Medicaid	\$13,857,518.27	\$78,666,897.18
Risk Reserve	317,388.00	1,801,712.81
State	2,396,867.00	17,441,468.70
County & Other	164,728.17	1,199,637.82
Total Service Revenue	<u>16,736,307.44</u>	<u>99,109,716.51</u>
Total Administrative Revenue	1,984,389.00	11,849,038.50
Total Revenue	<u>18,720,676.44</u>	<u>110,758,755.01</u>
Expense		
Service Expense:		
Medicaid	11,976,160.62	66,759,099.76
Risk Reserve		
State	2,483,055.53	20,124,324.10
County & Other	129,625.82	602,535.27
Total Service Expense	<u>14,588,841.97</u>	<u>87,485,959.13</u>
Total Administrative Expense	1,738,193.39	10,465,720.01
Total Expense	<u>16,327,035.36</u>	<u>97,951,679.14</u>
Net Operating Surplus (Deficit)	<u>2,393,641.08</u>	<u>12,807,075.87</u>

**EAST CAROLINA BEHAVIORAL HEALTH
TOTAL REVENUES
12/31/2013**

	<u>Current Month</u>	<u>YTD</u>	<u>Budget</u>	<u>% of Budget</u>
4040 Medicaid/HealthChoice Patient Fees	\$2,103.45	\$8,175.22	\$400,000.00	2.04%
4045 Medicaid Waiver Service Funds	13,857,518.27	78,666,897.18	159,670,481.00	49.27%
4050 Medicaid Risk Reserve Funds	317,396.00	1,801,712.81	3,657,134.00	49.27%
4060 Medicaid Waiver Administrative Fun...	1,694,895.00	9,817,030.50	19,529,097.00	49.24%
All County ABC Funds	12,153.02	68,282.84	210,922.00	32.37%
All County General Funds	90,671.15	761,206.10	1,873,372.00	40.63%
4270 Rental Income	9,119.00	56,891.00	77,028.00	73.86%
4280 Miscellaneous Local	974.77	12,375.97	125,000.00	9.90%
4290 Interest Income	38,409.51	233,292.10	250,000.00	93.32%
4295 Shelter Plus	11,295.27	59,414.59	463,260.00	12.83%
4390 Miscellaneous State	0.00	1,395,750.00	3,558,750.00	39.22%
4805 IPRS State Single Stream	2,398,667.00	14,425,370.00	29,044,813.00	49.67%
4810 CMH IPRS	0.00	33,804.05	256,142.00	13.20%
4815 AMH IPRS	0.00	114,213.13	691,683.00	16.51%
4820 CSA IPRS	0.00	109,195.72	1,217,423.00	8.97%
4825 ASA IPRS	0.00	1,383,135.80	4,402,026.00	30.97%
4850 IPRS Administrative Funds	289,474.00	2,032,008.00	3,450,192.00	58.90%
TOTAL REVENUES	18,720,676.44	110,758,755.01	228,877,323.00	48.39%
TOTAL REVENUE AND TRANSFERS	18,720,676.44	110,758,755.01	228,877,323.00	48.39%

EAST CAROLINA BEHAVIORAL HEALTH
Total Expenses
Summary of All Units
12/31/2013

	<u>Current Month</u>	<u>YTD</u>	<u>Budget</u>	<u>% of Budget</u>
PERSONNEL				
0120 Salaries & Wages	974,207.41	5,766,131.53	13,465,565.97	42.82%
0170 Board Member Expense	3,622.01	7,459.66	30,000.00	24.87%
0180 Fringe Benefits	286,345.58	1,742,744.25	4,479,345.03	38.91%
0190 Other Professional Expense	110,826.37	782,982.26	2,058,000.00	38.06%
TOTAL	\$1,375,001.37	\$8,299,317.70	\$20,030,911.00	41.43%
SUPPLIES & MATERIALS				
0210 Houseclean/Supplies	598.40	3,268.90	7,000.00	46.70%
0220 Food & Prov	0.00	195.50	2,000.00	9.78%
0260 Office Supplies	2,984.72	19,374.82	115,000.00	16.85%
0290 Other Supplies/Materials	480.93	10,196.42	31,700.00	32.17%
TOTAL	\$4,064.05	\$33,035.64	\$155,700.00	21.22%
OTHER OBLIGATIONS & SERVICES				
0310 Travel	33,453.84	253,533.18	586,000.00	43.27%
0320 Communication	59,323.04	255,960.97	808,000.00	31.88%
0330 Utilities	10,662.70	45,302.70	220,000.00	20.59%
0340 Printing	0.00	913.09	25,000.00	3.65%
0350 Repairs & Maintenance	3,680.43	37,024.09	180,000.00	23.14%
0370 Advertising	3,327.41	13,581.49	40,000.00	33.95%
0380 Data Process Services	28,003.24	161,882.34	340,000.00	47.64%
0390 Other Training/Travel/Misc	6,710.07	98,545.83	229,500.00	42.94%
0395 Uncollectible Accounts Expense	5,126.40	55,846.82	0.00	0.00%
TOTAL	\$150,287.13	\$922,690.59	\$2,408,500.00	38.31%
FIXED CHARGES & OTHER EXPENSES				
0410 Rental Expense	32,211.93	188,922.77	343,036.00	49.24%
0440 Service & Maintenance	66,444.14	441,133.10	1,065,620.00	41.40%
0450 Insurance	62,159.24	372,356.95	735,000.00	50.66%
0490 Dues & Subscription Other Charges	7,745.34	25,739.13	81,000.00	31.78%
TOTAL	\$168,560.65	\$1,008,151.95	\$2,224,656.00	45.32%
CAPITAL OUTLAY				
0510 Capital Outlay Furniture	0.00	31,182.28	75,000.00	41.58%
0520 Capital Outlay DP Equipment	37,455.52	82,776.87	215,000.00	38.50%
TOTAL	\$37,455.52	\$113,959.15	\$290,000.00	39.30%
CONTRACTS & GRANTS				
0690-02 Contracts Medicaid Pass Thru	33,287.97	52,046.30	400,000.00	13.01%
0690-03 Contracts Federal Non-UCR	570,699.73	2,565,098.65	4,306,876.00	61.88%
0690-04 Contracts Bridge Funding	24,530.60	98,311.44	0.00	0.00%
0690-05 Contracts County/Other	86,337.85	550,488.97	2,084,294.00	26.41%
0890-45 Contracts State Non-UCR IPRS	(3,723.69)	1,582,381.79	8,721,061.00	17.92%
0690-50 Contracts Medicaid Reinvestment	2,318.72	70,595.68	0.00	0.00%
5000 Contracts STATE	1,891,548.89	15,800,532.22	24,857,710.00	63.56%
5000 Contracts MEDICAID	11,976,160.62	66,759,099.76	159,670,481.00	41.81%
TOTAL	\$14,691,160.69	\$87,556,554.81	\$200,040,422.00	43.77%
TOTAL EXPENSES	\$16,326,529.41	\$97,933,709.84	\$225,150,189.00	43.50%
0820 Transfer to Medicaid Risk Reserve	0.00	0.00	3,657,134.00	0.00%
0890 Other Non Operating	505.95	17,969.30	70,000.00	25.67%
GRAND TOTAL	\$16,327,035.38	\$97,951,679.14	\$228,877,323.00	42.80%

EAST CAROLINA BEHAVIORAL HEALTH
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2013

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EAST CAROLINA BEHAVIORAL HEALTH
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
East Carolina Behavioral Health
Greenville, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities, and the aggregate remaining fund information of East Carolina Behavioral Health (the "Organization"), as of and for the year then ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, and the aggregate remaining fund information of the Organization as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the other Postemployment Benefits' Schedules of Funding Progress and Employer Contributions on pages 36-38, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Organization. The combining and individual fund statements, budgetary schedules, other schedules as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Implementation Act* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2013 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

**CliftonLarsonAllen LLP**

Charlotte, North Carolina
November 27, 2013

Management's Discussion and Analysis

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Management's Discussion and Analysis (MD&A)

The management of East Carolina Behavioral Health (the "Organization") offers readers of the Organization's financial statements this narrative overview and analysis of their financial activities for the fiscal year ended (FYE) June 30, 2013. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Organization's financial statements, which follow this narrative.

Financial Highlights

- The Organization's net position increased by \$28,575,970 (or 70.6%) to \$69,056,704, as compared to the previous year's end.
- Net investment in capital assets decreased by \$265,546 (or 6.2%) as compared to the previous year's end.
- Unrestricted net position increased by \$33,646,988 to \$56,948,775 during the fiscal year ended June 30, 2013. The key factor for these increases was a result of the first full year of operations as a managed care organization under the Medicaid 1915 b/c waiver.
- The business-type activity operating revenues were \$225,429,518 for the fiscal year ended June 30, 2013.
- Total operating expenses of all the Organization's programs were \$196,593,356 during the fiscal year ended June 30, 2013.

Overview of the Financial Statements

The Organization's basic financial statements consist of three components; 1) the MD&A, 2) fund financial statements, and 3) notes to the financial statements. Because the Organization is a special-purpose government engaged in business-type activities only, the financial statements are presented in accordance with paragraph 138 of GASB Statement 34. In addition to the financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Organization. In addition to management's discussion and analysis, management has prepared the Statement of Net Position, the Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows.

Overview of the Organization

The Organization's primary mission is to manage a publicly funded health care system which addresses the mental health, substance abuse and intellectual and developmentally disability needs of citizens in the nineteen county catchment area. The Organization's operations are funded primarily through Medicaid waiver funds, as well as federal and state grants.

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Fund Financial Statements

The financial statements are presented on the fund basis. The fund financial statements provide a more detailed look at the Organization's most significant activities by focusing on the individual activities of the major funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Organization, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance, or non-compliance, with finance-related legal requirements, such as the General Statutes (G.S.), the Organization's budget ordinance, or requirements under the Medicaid waivers. The focus is now on the activities of the major funds, and not on the type of fund. The Organization maintains one fund based on its activities as required by and for accountability and control. The fund is an enterprise fund which uses the full accrual basis of accounting and accounts for the Organization's activities in a manner similar to a for-profit business.

The Organization adopts an annual budget as required by G.S. 159-42(c). The budget is a legally adopted document that incorporates input from the citizens and the management of the Organization and the decisions of the Board about which services to provide and how to pay for them. The budgetary statements demonstrate how well the Organization complied with the budget ordinance and whether or not the Organization succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statements use the budgetary basis of accounting and are presented using the same format, language, and classifications as the legal budget document. The budgetary statements are presented as supplementary information to demonstrate compliance with applicable state laws. To account for the difference between the budgetary basis of accounting and the full accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

Notes to the Financial Statements

The next section of the financial statements is the notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements are on pages 16-33. After the notes, supplemental information is provided to show details about the Organization's individual funds.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information required by North Carolina general statutes.

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Statement of Net Position

A summary of the Organization's Statements of Net Position at June 30, 2013 and 2012, are presented in Table A-1.

**Table A-1
Condensed Statements of Net Position
June 30, 2013 and 2012**

	2013	2012
Current Assets	\$ 73,128,556	\$ 43,409,863
Net Pension Asset	5,325,700	5,509,700
Restricted Cash	4,494,346	876,582
Capital Assets	4,031,636	4,297,182
Total Assets	\$ 86,980,238	\$ 54,093,327
Current Liabilities	\$ 17,363,497	\$ 13,016,379
Long-Term Liabilities	560,037	596,215
Total Liabilities	17,923,534	13,612,594
Net Assets		
Net Investment in Capital Assets	4,031,636	4,297,182
Restricted	8,076,293	12,900,366
Unrestricted Net Assets	56,948,775	23,283,185
Total Net Assets	\$ 69,056,704	\$ 40,480,733
Total Liabilities and Net Assets	\$ 86,980,238	\$ 54,093,327

Net position may serve over time as one useful indicator of a government's financial condition. The assets of the Organization exceeded liabilities by \$69,056,704 as of June 30, 2013. The Organization's net position increased by \$28,575,970 for the fiscal year ended June 30, 2013. The largest portion of net position (97.3%) reflects the Organization's unrestricted cash. The Organization uses these funds to pay providers of services and to manage risk associated with the capitation payments under the Medicaid waivers.

An additional portion of the Organization's net position represents resources that are subject to external restrictions on how they may be used. 82.5% of the total fund balance is unrestricted while 11.7% of the net position is restricted by North Carolina State Statute and the Medicaid b/c waiver contract, and the Pugh Memorial. The remaining balance represents the net investment in capital assets.

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Statement of Revenues, Expenses, and Changes in Net Position

While the Statements of Net Position show the changes in net assets, it also provides answers to the nature and source of these changes.

**Table A-2
Condensed Statements of Changes in Net Position
Years Ended June 30, 2013 and 2012**

	2013	2012
Revenues		
Intergovernmental:		
Local	\$ 1,971,530	\$ 1,648,133
Federal	565,274	1,128,517
State	41,956,314	44,414,299
Medicaid	180,564,894	47,610,051
Other Income	371,506	894,606
Total Revenues	225,429,518	95,695,606
Expenses		
Personnel	13,596,283	-
Professional Services	1,493,526	-
Supplies	97,847	-
Current Obligations/Services	1,694,332	-
Fixed Charges/Expenses	2,098,577	-
Capital Outlay	134,940	-
Depreciation	84,054	-
Contracts/Grants	177,272,698	-
Other	121,099	-
Total Expenses	196,593,356	87,670,663
NONOPERATING INCOME (LOSS)		
Loss on Disposal of Capital Assets	(408,890)	-
Interest Income	148,698	-
Total Nonoperating Income (Loss)	(260,192)	-
Changes in Net Position	28,575,970	8,024,943
 Net Assets - Beginning of Year	 40,480,734	 32,455,790
Net Assets - End of Year	\$ 69,056,704	\$ 40,480,733

**Due to the change in reporting model, a summary total for expenses is shown for 2012.

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Capital Asset and Debt Administration

The Organization's investment in capital assets as of June 30, 2013, totals \$4,031,636 (net of accumulated depreciation). These assets include land, leasehold improvements, furniture and other equipment, and vehicles. Capital assets increased during the year with new equipment additions and leasehold renovations (there were no significant demolitions or disposals).

At June 30, 2013 and 2012, the Organization had invested \$4,031,636 and \$4,297,182, respectively, in capital assets, net of accumulated depreciation, as shown in Table A-3.

**Table A-3
Capital Assets
June 30, 2013 and 2012**

	2013	2012
Land	\$ 485,972	\$ 612,972
Buildings	2,565,072	2,845,469
Other Improvements	116,352	142,801
Equipment and Other	864,240	695,940
Total Capital Assets	\$ 4,031,636	\$ 4,297,182

Additional information on the Organization's capital assets can be found in Note 2 of the Basic Financial Statements.

At June 30, 2013 and 2012, the Organization had no outstanding debt associated with these capital assets.

Economic and Other Factors

A number of economic factors currently affect the financial and operational performance of health care entities and the Organization including the following:

Restructuring of Mental Health Services in North Carolina.

A major restructuring of the management and delivery systems of mental health, developmental disabilities, and substance abuse agencies and authorities continues in the State of North Carolina. Significant changes in funding and operations continue to take place as a result of this reform.

Other Factors for the Year Ended June 30, 2013:

- a. The Organization is a Local Management Entity in the State of North Carolina operating under a Medicaid 1915 b/c waiver that was effective April 2012.

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**EAST CAROLINA BEHAVIORAL HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Finance Contact

The Organization's financial statements are designed to present users with a general overview of the Organization's finances and to demonstrate the Organization's accountability. If you have any questions about the report or need additional financial information, please contact Joy Futrell, Assistant Director of Administration, East Carolina Behavioral Health, 144 Community College Road, Ahsoskie, North Carolina, 29710.

Basic Financial Statements

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EAST CAROLINA BEHAVIORAL HEALTH
STATEMENT OF NET POSITION
JUNE 30, 2013

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 67,213,852
Accounts Receivable	3,563,345
Prepaid Expenses	2,351,359
Net Pension Assets	5,325,700
Total Current Assets	<u>78,454,256</u>
Non-Current Assets	
Restricted Cash and Cash Equivalents	4,494,346
Capital Assets:	
Land	485,972
Other Capital Assets (Net of Accumulated Depreciation):	3,545,664
Total Capital Assets	<u>4,031,636</u>
Total Noncurrent Assets	<u>8,525,982</u>
Total Assets	<u>\$ 86,980,238</u>

LIABILITIES

Accounts Payable and Other Current Liabilities	\$ 2,928,910
Liability for Claims Incurred, But Not Reported	14,209,587
Compensated Absences - Current Portion	225,000
Long-Term Liabilities:	
Compensated Absences - Long Term	560,037
Total Liabilities	<u>17,923,534</u>

NET POSITION

Net Investment in Capital Assets	4,031,636
Restricted:	
Stabilization of State Statue	3,563,345
Medicaid Risk Reserve	4,494,346
Pugh Memorial	18,602
Unrestricted	56,948,775
Total Net Position	<u>\$ 69,056,704</u>

See accompanying Notes to Financial Statements.

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EAST CAROLINA BEHAVIORAL HEALTH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2013

OPERATING REVENUES

Intergovernmental:	
Local	\$ 1,971,530
Federal	565,274
State	41,956,314
Medicaid	180,564,894
Other Income	371,506
Total Revenues	<u>225,429,518</u>

EXPENSES

Personnel	13,596,283
Professional Services	1,493,526
Supplies and Materials	97,847
Current Obligations/Services	1,694,332
Fixed Charges/Expenses	2,098,577
Capital Outlay	134,940
Depreciation	84,054
Contracts, Grants	177,272,698
Other	121,099
Total Expenses	<u>196,593,356</u>

Operating Income 28,836,162

NONOPERATING INCOME (LOSS)

Loss on Disposal of Capital Assets	(408,890)
Interest Income	148,698
Total Nonoperating Income (Loss)	<u>(260,192)</u>

Increase in Net Position 28,575,970

NET POSITION - BEGINNING OF YEAR 40,480,734

NET POSITION - END OF YEAR \$ 69,056,704

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EAST CAROLINA BEHAVIORAL HEALTH
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Federal, state, and local agencies	\$ 233,499,849
Payments to suppliers	(5,640,321)
Payments to employees	(13,407,461)
Payments for contracted services	(173,150,580)
Other receipts/payments-net	<u>(1,668,087)</u>
CASH PROVIDED BY OPERATING ACTIVITIES	<u>39,633,400</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchases of capital assets	<u>(227,397)</u>
CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(227,397)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest	<u>148,698</u>
CASH PROVIDED BY INVESTING ACTIVITIES	<u>148,698</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 39,554,701
 CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	 <u>32,153,497</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 71,708,198</u></u>
 Reconciliation of operating income to net cash provided from operating activities:	
Operating income	\$ 28,836,162
Adjustments to reconcile operating income to net cash used by operating activities:	
Depreciation	84,054
Decrease in accounts receivable	8,441,837
Decrease in net pension assets	184,000
(Increase) in prepaid expenses	(2,223,593)
Increase in accounts payable and accrued expenses	4,122,118
Increase in compensated absences	188,822
	<u>\$ 39,633,400</u>

See accompanying Notes to Financial Statements.

EAST CAROLINA BEHAVIORAL HEALTH
STATEMENT OF FIDUCIARY NET ASSETS – PENSION TRUST FUNDS
YEAR ENDED JUNE 30, 2013

ASSETS

Cash and Cash Equivalents	\$ 1,976,616
Investments	4,776,399
Total Assets	<u>\$ 6,753,015</u>

LIABILITIES

Accounts Payable	<u>\$ 175,430</u>
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NET POSITION

Assets Held in Trust for Pension Benefits	<u>\$ 6,577,585</u>
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See accompanying Notes to Financial Statements.

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EAST CAROLINA BEHAVIORAL HEALTH
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS – PENSION TRUST FUNDS
YEAR ENDED JUNE 30, 2013

ADDITIONS

Net Appreciation (Depreciation) in Fair Value of Investments	\$ (211,870)
Interest	<u>246,604</u>
Total Additions	<u>34,734</u>

DEDUCTIONS

Benefits	<u>175,430</u>
Total Deductions	<u>175,430</u>

Change in Net Position (140,696)

NET POSITION, BEGINNING 6,718,281

NET POSITION, ENDING \$ 6,577,585

See accompanying Notes to Financial Statements.

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of East Carolina Behavioral Health (the "Organization") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

A. Reporting Entity

The Organization is a local management entity (LME) and managed care organization (MCO) designated by and functioning under the control of the North Carolina Department of Health and Human Services to provide mental health, developmental disabilities and substance abuse services in Beaufort, Bertie, Camden, Chowan, Craven, Currituck, Dare, Gates, Hertford, Hyde, Jones, Martin, Northampton, Pamlico, Pasquotank, Pitt, Perquimans, Tyrrell, and Washington counties. The services include reviewing and evaluating the area needs and programs in mental health, mental impairment, mental retardation, alcoholism, drug dependency and related fields, and developing jointly with the North Carolina Department of Health and Human Services, Division of Mental Health, Developmental Disabilities, and Substance Abuse Services, an annual plan for the effective development, use and control of state and local facilities and resources in a comprehensive program of mental health service for the residents of the area. The Organization, which is governed by a twenty-four member board of directors appointed by the Boards of Commissioners from the nineteen county catchment area, is an area authority empowered by Chapter 122C of the North Carolina General Statutes with the responsibility to oversee and control all activities related to mental health, developmental disabilities, and substance abuse services in its target area. The Organization has no component units, which under generally accepted accounting principles are legally separate entities for which the Organization is financially accountable.

B. Basis of Presentation, Fund Accounting

The accounts of the Organization are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses.

The Organization accounts for its operations as an enterprise fund. An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Organization reports the following major enterprise fund:

The *Enterprise Fund*, the major operating fund of the Organization which accounts for all activity.

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation, Fund Accounting (Continued)

The Organization reports the following fiduciary fund type:

Pension Trust Fund. The Organization maintains one Pension Trust Fund – the Other Post-Employment Benefit Fund. Pension Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of other post-employment benefit plans and defined contribution plans. The Other Post-Employment Benefit Fund accounts for the Organization's contributions for health care coverage provided to qualified retirees.

The Enterprise Fund and Fiduciary Fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Organization gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Intergovernmental revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied

All funds of the Organization are maintained on the modified accrual basis during the year; however, the financial statements for the Organization have been reported on the accrual basis. Under this basis, revenues are recorded when earned and expenses are recorded when incurred. In converting from the modified accrual basis to the full accrual basis, the changes required may include adjustments for depreciation, capital outlay, compensated absences, and other post employment benefits.

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Budgetary Data

The Organization maintains budgetary controls over all funds, as required by the North Carolina General Statute 159-42 (c-d). An annual budget is adopted for the Enterprise Fund. All annual appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$5,000. The governing board must approve all amendments. During the year, several immaterial amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted. The budget was prepared on the modified accrual basis of accounting. The budget presented in these statements is the budget ordinance amended through June 30, 2013.

D. Assets, Liabilities, and Fund Equity

1. Deposits and Investments

All deposits of the Organization are made in board-designated official depositories and are secured as required by G.S. 159-31. The Organization may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Organization may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the Organization to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public Organization; obligations of certain non-guaranteed Federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

The Organization's investments with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices. The securities of the NCCMT Cash Portfolio, a SEC-registered (2a-7) money market mutual fund, are valued at fair value, which is the NCCMT's share price. The NCCMT Term Portfolio's securities are valued at fair value. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost. The STIF securities are reported at cost and maintain a constant \$1 per share value. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund. The LTIF is also valued at \$1 per share. The Global Ex-US Alpha Tilts Fund B is priced at \$17.90 per share and the Russell 3000 Alpha Tilts Fund B is priced at \$38.48 per share at June 30, 2013.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Equity (Continued)

2. Cash and Cash Equivalents

All cash and investments are essentially demand deposits and are considered cash and cash equivalents. The Organization considers demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

3. Allowance for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years and evaluating current information related to the collectability of individual receivables.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

5. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Minimum capitalization costs are as follows: leasehold improvements, equipment, and vehicles, \$5,000. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets of the Organization are depreciated on a straight-line basis over the following estimated useful lives:

	Years
Buildings and Improvements	40
Vehicles	5
Furniture and Equipment	10
Computers and Software	3-5

6. Long-Term Obligations

Long-term obligations are reported as liabilities and classified as short-term or long-term depending on their respective maturities.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Equity (Continued)

7. Compensated Absences

The vacation policy of the Organization provides for the accumulation of up to thirty (30) days earned vacation leave with such leave being fully vested when earned. Accumulated vacation in excess of thirty (30) days (as of June 30 each year) is transferred to earned sick leave. An expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current portion in the government-wide financial statements.

The sick leave policy of the Organization provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Organization has no obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

8. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Organization does not have any items that meet the criterion for this category currently.

9. Net Position

Net position is classified into three parts; net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by the law.

Restricted Fund Balance

This classification includes revenue resources that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization of State Statute

This classification includes the portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Cash and Cash Equivalents

All of the Organization's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the Federal Depository Insurance coverage level are collateralized with securities held by the Organization in its name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Organization, these deposits are considered to be held by their agents in the entity's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Organization or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the Organization under the Pooling Method, the potential exists for undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Organization has no formal policy regarding custodial credit risks for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all Pooling Method financial institutions and to monitor them for compliance.

At June 30, 2013, the Organization's deposits had a carrying amount of \$69,873,492 and a bank balance of \$79,906,068. Of the bank balance, \$1,709,547 was covered by Federal Depository Insurance; \$78,196,521 in interest bearing deposits was covered by collateral held under the Pooling Method.

2. Investments

At June 30, 2013, the Organization's investments and maturities were as follows:

	Fair Value	Less Than 6 Months	6-12 Months	1-3 Years	4-7 Years
NC Capital Management Trust					
Term Portfolio	\$ 3,811,322	\$ 3,811,322	\$ -	\$ -	\$ -
U. S. Government Agencies:					
Federal Home Loan Bank	2,981,560	-	-	2,459,426	522,134
Federal Farm Credit Bank	1,735,606	-	-	-	1,735,606
Federal National Mortgage Association	59,232	-	-	59,232	-
	<u>\$ 8,587,720</u>	<u>\$ 3,811,322</u>	<u>\$ -</u>	<u>\$ 2,518,658</u>	<u>\$ 2,257,740</u>

*Because the NC Capital Management Trust Term Portfolio had a duration of 0.3 years, it was presented as an investment with a maturity of 6-12 months.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

2. Investments (Continued)

Interest Rate Risk: The Organization has no policy on interest rate risk.

Custodial Credit Risk: The Organization has no policy on custodial credit risk.

Credit Risk: The Organization's investments in the NC Capital Management Trust Cash Portfolio carried a credit rating of AAAM by Standard & Poor's as of June 30, 2013. The Organization's investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the U.S. government and agencies, and in high grade money market instruments as permitted under North Carolina General Statutes 159-30 as amended. The Organization's investments in US Agencies (Federal Home Loan Bank, Federal Farm Credit Bank, and Federal National Mortgage Association) are rated AA+ by Standard & Poor's.

3. Receivables

Receivables at June 30, 2013, were as follows:

	<u>Other Governments</u>
General	\$ 3,563,345
Less Allowance for Doubtful Accounts and Contractual Adjustments	-
Total	<u><u>\$ 3,563,345</u></u>

Management has determined that there was not a need to establish an allowance for uncollectible accounts at June 30, 2013.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

4. Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balance
Capital Assets not Being Depreciated:				
Land	\$ 612,972	\$ -	\$ 127,000	\$ 485,972
Total Capital Assets not Being Depreciated	612,972	-	127,000	485,972
Capital Assets Being Depreciated:				
Buildings	5,169,003	46,173	582,129	4,633,047
Leasehold Improvements	212,249	-	32,183	180,066
Furniture and Other Equipment	3,584,965	181,225	32,944	3,733,246
Vehicles	17,278	-	17,278	-
Total Capital Assets Being Depreciated	8,983,495	227,398	664,534	8,546,359
Less Accumulated Depreciation for:				
Buildings	2,323,534	67,599	323,158	2,067,975
Leasehold Improvements	69,448	7,852	13,586	63,714
Furniture and Other Equipment	2,889,025	8,603	28,622	2,869,006
Vehicles	17,278	-	17,278	-
Total Accumulated Depreciation	5,299,285	84,054	382,644	5,000,695
Capital Assets, Net	<u>\$ 4,297,182</u>	<u>\$ 143,344</u>	<u>\$ 408,890</u>	<u>\$ 4,031,636</u>

In addition, the Organization acquired \$134,940 of minor capital assets that were below the capitalization threshold of \$5,000.

B. Liabilities

1. Payables

Accounts payable, incurred but not reported claims and other current liabilities at June 30, 2013, were as follows:

	Vendors	Accrued Wages and Benefits	Incurred but not Reported Claims	Total
Payables	\$ 2,658,466	\$ 270,444	\$ 14,209,587	\$ 17,138,497
Total	<u>\$ 2,658,466</u>	<u>\$ 270,444</u>	<u>\$ 14,209,587</u>	<u>\$ 17,138,497</u>

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations

a. Retirement Plan

Plan Description. The Organization contributes to the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS provides retirement and disability benefits to plan members and beneficiaries. Article 3 of G.S. Chapter 128 assigns the Organization to establish and amend benefit provisions to the North Carolina General Assembly. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 3512 Bush Street, Raleigh, North Carolina 27609, or by calling (919) 981-5454.

Funding Policy. Plan members (employees) are required to contribute six percent of their annual covered salary. The Organization is required to contribute at an actuarially determined rate (7.44%). The contribution requirements of members and of the Organization are established and may be amended by the North Carolina General Assembly. The Organization's contributions to the plan for the years ended June 30, 2013, 2012, and 2011 were \$696,076, \$541,693, and \$288,558, respectively. The contributions made by the Organization equaled the required contributions for each year.

b. Deferred Compensation Plan

Plan Description. In addition to providing pension benefits, East Carolina Behavioral Health has elected to provide healthcare benefits, through a single employer defined benefit plan, to specified retirees of East Carolina Behavioral Health who have at least twenty years of continuous service with the North Carolina Local Governmental Employees' Retirement System (System), which the final 10 years of service must be with East Carolina Behavioral Health. Six participants have been grandfathered to be eligible with 10 years of employment due to a merger. Pre-65 coverage is the same as the sponsor's group health coverage for active employees. Medicare supplement and drug coverage are offered to post-65 retirees only with no spousal coverage offered. Retired employees meeting the criteria, discussed herein, will be provided hospitalization in the same manner as the active East Carolina Behavioral Health employees. East Carolina Behavioral Health pays 100% of the retiree premium costs. Pre-65 retirees can purchase coverage for their dependents at East Carolina Behavioral Health's group rates if they had dependent coverage at retirement. Per Board action, this benefit is no longer available for employees hired after July 1, 2007. The Area Board may amend the benefit provisions. A separate report was not issued for the plan.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Other Post-Employment Benefits

Currently, 46 retirees and spouses are eligible for post-retirement health benefits. For the fiscal year ended June 30, 2012, East Carolina Behavioral Health did not make payments for post-retirement health benefit premiums as the plan was fully funded. East Carolina Behavioral Health has a self-funded health insurance plan with a third-party administrator.

Membership of the Plan consisted of the following at July 1, 2012, the date of the latest actuarial valuation:

Retirees and spouses receiving benefits	46
Active	<u>40</u>
Total	<u>86</u>

Funding Policy. East Carolina Behavioral Health pays 100% of the cost of coverage for the healthcare benefits paid to qualified retirees under a Board resolution that can be amended by East Carolina Behavioral Health Board. East Carolina Behavioral Health's members pay the current active employee rate for dependent coverage, if the retiree elects to purchase the coverage.

A resolution was adopted by the Board in December 2010 to establish an irrevocable trust account to hold funds for future benefits. During fiscal year 2012, East Carolina Behavioral Health elected to fund the healthcare benefits in full, based on the unfunded actuarial accrued liability in the July 1, 2009 actuarial valuation report, by depositing funds into the irrevocable trust account with Reliance Trust Company.

The current ARC rate is 12.74% of annual covered payroll. For the current year, East Carolina Behavioral Health contributed \$0, or 0%, of annual covered payroll. East Carolina Behavioral Health has a self-funded insurance plan with a third-party administrator for healthcare coverage. East Carolina Behavioral Health's obligation to contribute to the Plan is established and may be amended by East Carolina Behavioral Health's Board.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Other Post-Employment Benefits (Continued)

Plan Description. In addition to providing pension benefits, East Carolina Behavioral Health has elected to provide healthcare benefits, through a single employer defined benefit plan, to specified retirees of East Carolina Behavioral Health who have at least twenty years of continuous service with the North Carolina Local Governmental Employees' Retirement System (System), which the final 10 years of service must be with East Carolina Behavioral Health. Six participants have been grandfathered to be eligible with 10 years of employment due to a merger. Pre-65 coverage is the same as the sponsor's group health coverage for active employees. Medicare supplement and drug coverage are offered to post-65 retirees only with no spousal coverage offered. Retired employees meeting the criteria, discussed herein, will be provided hospitalization in the same manner as the active East Carolina Behavioral Health employees. East Carolina Behavioral Health pays 100% of the retiree premium costs. Pre-65 retirees can purchase coverage for their dependents at East Carolina Behavioral Health's group rates if they had dependent coverage at retirement. Per Board action, this benefit is no longer available for employees hired after July 1, 2007. The Board may amend the benefit provisions. A separate report was not issued for the plan.

Currently, 46 retirees and dependents are eligible for post-retirement health benefits. For the fiscal year ended June 30, 2013, East Carolina Behavioral Health made payments for post-retirement health benefit premiums of \$175,430. East Carolina Behavioral Health has a self-funded health insurance plan with a third-party administrator.

Membership of the Plan consisted of the following at July 1, 2012, the date of the latest actuarial valuation:

	General Employees	
Retirees and Dependents Receiving Benefits	46	
Terminated plan members entitled to, but not yet receiving benefits	-	
Active Plan Members	40	
Total	86	

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Other Post-Employment Benefits (Continued)

Summary of Significant Accounting Policies. The Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Contributions are recognized when due, and East Carolina Behavioral Health will provide the contributions to the Plan. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations. Short-term money market debt instruments, deposits, and repurchase agreements are reported at cost or amortized cost, which approximates fair value. Certain longer term United States Government and United States Agency securities are valued at the last reported sales price. Administration costs of the Plan are financed through investment earnings.

Annual OPEB Cost and Net OPEB Obligation. East Carolina Behavioral Health's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of East Carolina Behavioral

The following table shows the components of the Organization's annual OPEB cost for the current year, the amount actually contributed to the plan, and changes in East Carolina Behavioral Health's net OPEB obligation for the post-employment healthcare benefits:

Annual Required Contribution	\$	186,900
Interest on Net OPEB Obligation		(247,900)
Adjustments to Annual Required Contribution		245,000
Annual OPEB Cost		<u>184,000</u>
Contributions Made		<u>-</u>
Increase in Net OPEB Obligation		184,000
Net OPEB Obligation, Beginning of Year		(5,509,700)
Net OPEB Obligation, End of Year	<u>\$</u>	<u>(5,325,700)</u>

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Other Post-Employment Benefits (Continued)

East Carolina Behavioral Health's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for 2013 were as follows:

Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB (Asset)/ Obligation
2013	\$ 186,900	0.00%	\$ (5,325,700)
2012	466,700	1448.87%	(5,509,700)
2011	500,000	60.33%	785,071
2010	479,000	39.25%	580,973

Fund Status and Funding Progress. As of July 1, 2012, the most recent actuarial valuation date, the plan was fully funded. The actuarial accrued liability for benefits was \$7,062,600, and the actuarial value of assets was \$6,718,300 resulting in an unfunded actuarial accrued liability (UAAL) of \$344,300. The covered payroll (annual payroll of active employees covered by the plan) was \$10,327,516, and the ratio of the UAAL to the covered payroll was 3.3 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing, over time, relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations.

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Other Post-Employment Benefits (Continued)

In the July 1, 2012 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.50 percent investment rate of return (net of administrative expenses), which is the blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date. The rate included a 2.50 percent inflation assumption. The medical cost trend rate varied between 10.00 and 5.00 percent. The actuarial value of assets, if any, was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five year period. The UAAL is being amortized as a level percentage of pay on an open basis. The remaining amortization period at July 1, 2012 was 30 years.

d. Other Employment Benefits

East Carolina Behavioral Health has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump-sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. All death benefit payments are made from the Death Benefit Plan. East Carolina Behavioral Health has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. East Carolina Behavioral Health considers these contributions to be immaterial.

Employees have the option to continue group coverage for a maximum of 18 months if terminated or hours worked are reduced, causing an employee to be ineligible for coverage. An employee who is disabled may continue for an additional 11 months. Covered dependents have the option to continue group coverage for a maximum of 36 months if their coverage is terminated due to employee's death, divorce, or legal separation, employee's entitlement to Medicare, or a dependent child ceases to be a dependent under the terms of the group's coverage. As East Carolina Behavioral Health is generally self-insured, actual claims paid for former employees will be different than premiums paid by these former employees for coverage continuance, but no assessment of net cost of net benefit to East Carolina Behavioral Health has been calculated. These expenditures are recognized in the fiscal year the claims service date relates to and premiums are received for. Claims are paid weekly and premiums are paid at the beginning of each month of covered service.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Other Employment Benefits (Continued)

Under East Carolina Behavioral Health's risk management program, the risk management program provides coverage for health insurance up to a maximum of \$40,000 for each individual claim. East Carolina Behavioral Health purchases commercial insurance for individual medical claims in excess of \$40,000 and aggregate claims in excess of \$1,000,000. Settled claims have not exceeded this commercial coverage in any of the last three fiscal years.

East Carolina Behavioral Health participates in the program and makes payments to the risk management program based on actuarial estimates of the amounts needed to pay prior-and current-year claims and to establish a reserve for catastrophe losses. Amounts withheld from employees and the East Carolina Behavioral Health's general funds are available to pay claims, claim reserves, and administrative costs of the program. The claims liability of \$175,430 reported in the General Fund at June 30, 2013 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

Changes in the reported liability since July 1, 2002 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2002-2003	\$ 150,000	\$ 1,171,501	\$ 1,151,501	\$ 170,000
2003-2004	170,000	1,105,591	1,110,591	165,000
2004-2005	165,000	735,296	765,296	135,000
2005-2006	135,000	352,080	452,080	35,000
2006-2007	35,000	144,472	161,472	18,000
2007-2008	18,000	409,067	405,055	22,012
2008-2009	22,012	415,019	422,022	15,009
2009-2010	15,009	444,741	404,949	54,801
2010-2011	54,801	606,696	618,974	42,523
2011-2012	42,523	1,170,647	1,039,070	174,100
2012-2013	174,100	1,380,950	1,379,620	175,430

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**EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

3. Risk Management

The Organization is exposed to various risks of losses related to torts; malpractice; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization carries commercial insurance to cover substantially all risks of loss. The Organization obtains commercial general liability and professional liability coverage of \$5,000,000 in the aggregate with a \$3,000,000 limit per occurrence, property coverage up to the total insurance values of the property policy, and workers' compensation coverage up the statutory limits, director's and officers' insurance of \$2,000,000 per policy period.

East Carolina Behavioral Health carries flood insurance with amounts of coverage of \$669,100 for buildings and \$94,100 for contents in the Hertford and Camden offices. There is a \$1,000 deductible for each.

The Organization carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

In accordance with G.S. 159.29, the Organization's employees that have access to \$100 or more at a given time of the Organization's funds are performance bonded through a commercial surety bond. The Chief Executive Officer, the Assistant Director of Administration, and the Finance Director are individually bonded for \$100,000. The remaining employees that have access to funds are covered under a blanket bond of \$250,000 with a deductible of \$1,000.

4. Contingent Liabilities

From time to time, the Organization is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Organization's financial position or results of operations.

5. Long-Term Obligations

As of June 30, 2013, the long-term debt of the Organization consisted of the following:

Accrued Compensated Absences:	
Non-Current Portion	<u>\$ 560,037</u>

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Liabilities (Continued)

5. Long-Term Obligations (Continued)

The following is a summary of changes in the Organization's long-term obligations for the fiscal year ended June 30, 2013:

	Balance July 1, 2012	Net Increase (Decrease)	Balance June 30, 2013	Amounts Due within One Year
Compensated Absences	\$ 596,215	\$ 188,822	\$ 785,037	\$ 225,000
Installment Debt Issued	-	-	-	-
Total General Long-Term Obligations	<u>\$ 596,215</u>	<u>\$ 188,822</u>	<u>\$ 785,037</u>	<u>\$ 225,000</u>

Compensated absences typically have been liquidated in the general fund and are accounted for on a LIFO basis, assuming that employees are taking leave time as it is earned.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Violation of Finance-Related Legal and Contractual Provisions - Noncompliance with North Carolina General Statutes

The Organization's deposits in brokered certificates of deposits in the Other Post Employment Benefit Agency Fund were in out-of-state banks and not in accordance with State law. State law G.S. 159-30(b) requires that the moneys may be deposited at interest in any bank, savings and loan association, or trust company in this State in the form of certificates of deposit.

State law does allow up to nine months to liquidate any investment determined not to be in compliance with G.S. 159-30. Subsequent to year-end, the brokered certificates of deposit were liquidated on October 11, 2013 at no loss to the Organization.

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EAST CAROLINA BEHAVIORAL HEALTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 SUMMARY DISCLOSURES OF SIGNIFICANT COMMITMENTS AND CONTINGENCIES

Non-Cancellable Operating Leases

The Organization leases certain operating facilities under non-cancellable operating leases. Future lease payments due under these leases subsequent to June 30, 2013 are as follows:

Year Ending June 30,	Amount
2014	\$ 510,244
2015	335,073
2016	296,913
2017	145,294
2018	953
	<u>\$ 1,288,477</u>

Total rent expense for all operating leases amounted to \$212,098 for the year ended June 30, 2013.

Federal and State Assistance Programs

The Organization has received proceeds from several Federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

NOTE 5 ADOPTION OF NEW ACCOUNTING GUIDANCE

The Organization implemented Governmental Accounting Standards Board (GASB) Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and Statement 65, *Items Previously reported as Assets and Liabilities*, in the fiscal year ended June 30, 2013. In accordance with GASB Statement 63, the Statement of Net Assets has been replaced with the Statement of Net Position. Items on the Statement of Net Position are now classified into assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. The Organization also adopted GASB Statement 65, *Items Previously Reported as Assets and Liabilities*, which did not have any impact on the presentation of the financial statements.

**REQUIRED SUPPLEMENTARY FINANCIAL DATA
(ADDITIONAL INFORMATION REQUIRED BY
GOVERNMENTAL ACCOUNTING STANDARDS BOARD)**

- **SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS**
- **SCHEDULE OF EMPLOYER CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS**

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**EAST CAROLINA BEHAVIORAL HEALTH
OTHER POSTEMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL)- Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage Of Covered Payroll ((b-a)/c)
7/1/2012	\$ 6,718,300	\$ 7,062,600	\$ 344,300	95.13%	\$ 10,327,516	3.3%
7/1/2011	-	6,800,900	6,800,900	0.00%	3,662,866	185.7%
7/1/2009	-	6,066,000	6,066,000	0.00%	2,994,840	202.5%
7/1/2007	-	5,939,197	5,939,197	0.00%	3,813,231	155.8%

**EAST CAROLINA BEHAVIORAL HEALTH
OTHER POSTEMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Year Ended June 30 (b)</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
2013	\$ 186,900	0.00%
2012	466,700	1448.87%
2011	500,000	60.33%
2010	479,000	39.25%
2009	487,000	40.46%

**SUPPLEMENTAL SCHEDULES
FOR
NC DHHS-DIVISION OF MENTAL HEALTH, DEVELOPMENTAL
DISABILITIES, AND SUBSTANCE ABUSE SERVICES REPORTING**

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**EAST CAROLINA BEHAVIORAL HEALTH
 SUPPLEMENTAL SCHEDULE
 BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED ACCRUAL BASIS
 JUNE 30, 2013**

ASSETS

Cash and Cash Equivalents	\$ 67,213,852
Restricted Cash and Cash Equivalents	4,494,346
Accounts Receivable, Net of Allowance for Uncollectible Accounts and Contractual Allowances	3,563,345
Prepaid Expenses and Deposits	2,351,359
Total Assets	<u><u>\$ 77,622,902</u></u>

LIABILITIES

Accounts Payable and Accrued Expenses	2,928,910
Liability for Claims Incurred, But Not Reported	14,209,587
Total Liabilities	<u>17,138,497</u>

FUND BALANCES

Nonspendable	2,351,359
Restricted:	
Stabilization of State Statute	3,563,345
Medicaid Risk Reserve	4,494,346
Pugh Memorial	18,602
Committed	16,117,030
Unassigned	33,939,723
Total Fund Balances	<u>60,484,405</u>
Total Liabilities and Fund Balances	<u><u>\$ 77,622,902</u></u>

Amounts Reported in the Statement of Net Position are Different Because:

Fund Balance	\$ 60,484,405
Capital Assets Used in Governmental Activities are not Financial Resources and therefore, are not Reported in the Funds	4,031,636
Net Pension Asset	5,325,700
Liability for Compensated Absences is not Due and Payable in the Current Period and therefore, is not Reported in the Fund	(785,037)
	<u><u>\$ 69,056,704</u></u>

See Accompanying Notes to Supplemental Schedules.

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**EAST CAROLINA BEHAVIORAL HEALTH
 SUPPLEMENTAL SCHEDULE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
 GOVERNMENTAL FUNDS – MODIFIED ACCRUAL BASIS
 YEAR ENDED JUNE 30, 2013**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Intergovernmental:				
State & Federal	\$ 45,775,231	\$ 45,175,708	\$ 42,521,588	\$ (2,654,120)
Local	1,779,908	2,090,742	1,971,530	(119,212)
Medicaid	174,787,710	176,043,490	180,564,894	4,521,404
Other Income	230,377	230,377	768,104	537,727
Total Revenues	<u>222,573,226</u>	<u>223,540,317</u>	<u>225,826,116</u>	<u>2,285,799</u>
EXPENDITURES				
Personnel	16,844,339	16,690,774	13,471,361	3,219,413
Professional Services	1,850,000	1,934,994	1,493,526	441,468
Supplies	218,200	140,450	97,847	42,603
Current Obligations	3,254,424	2,852,374	1,694,332	1,158,042
Fixed Expenses	1,809,780	2,249,780	2,098,577	151,203
Capital Outlay	575,000	595,000	362,337	232,663
Contracts	194,544,729	195,530,360	177,272,698	18,257,662
Other Expenses	3,476,754	3,546,585	121,099	3,425,486
Total Expenditures	<u>222,573,226</u>	<u>223,540,317</u>	<u>196,611,777</u>	<u>26,928,540</u>
Revenues Over Expenditures Before Other Financing Sources	<u>-</u>	<u>-</u>	<u>29,214,339</u>	<u>29,214,339</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>29,214,339</u>	<u>\$ 29,214,339</u>
Fund Balance - Beginning			<u>31,270,066</u>	
FUND BALANCE - ENDING			<u>\$ 60,484,405</u>	

See Accompanying Notes to Supplemental Schedules.

**EAST CAROLINA BEHAVIORAL HEALTH
 SUPPLEMENTAL SCHEDULE RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS –
 MODIFIED ACCRUAL BASIS TO THE STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN NET POSITION
 JUNE 30, 2013**

Net Changes in Fund Balances - Total Governmental Funds	\$ 29,214,339
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	143,343
Expenses related to compensated absences in the statement of activities that do not require current financial resources are not reported as expenses in the funds.	(188,822)
Expenses related to other post employment benefits in the statement of activities that do not require current financial resources are not reported as expenses in the funds.	(63,900)
Book value of disposed capital assets.	<u>(528,990)</u>
Change in Net Position	<u><u>\$ 28,575,970</u></u>

See Accompanying Notes to Supplemental Schedules.

**EAST CAROLINA BEHAVIORAL HEALTH
COMMITTED FUND BALANCES
JUNE 30, 2013**

General Medicaid Risk Reserve	\$ 15,000,000
Capital Leases	1,000,000
New Bern Building Sales Proceeds	117,030
	<u>\$ 16,117,030</u>

See Accompanying Notes to Supplemental Schedules.

Compliance Section



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Area Board of Directors
East Carolina Behavioral Health
Greenville, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of East Carolina Behavioral Health (the "Organization"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated November 27, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Charlotte, North Carolina
November 27, 2013

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL AND STATE PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To the Area Board of Directors
East Carolina Behavioral Health
Greenville, North Carolina

Report on Compliance for Each Major Federal and State Program

We have audited East Carolina Behavioral Health's (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013. The Organization's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Organization's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission. Those standards, OMB Circular A-133 and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about Cardinal Innovations Healthcare Solutions' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133 and the Audit Manual for Governmental Auditors in North Carolina. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Charlotte, North Carolina
November 27, 2013

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EAST CAROLINA BEHAVIORAL HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2013

		Federal Expenditures	State Expenditures
Federal Awards			
<u>U.S. Department of Housing and Urban Development</u>			
Homeless Prevention and Rapid Rehousing	14.257	\$ 198,163	\$ -
Shelter Plus Care Program	14.238	517,277	-
Total U.S. Department of Housing and Urban Development		715,440	-
<u>U.S. Department of Health and Human Services</u>			
<u>Substance Abuse and Mental Health Service Administration</u>			
Passed-through the NC Dept. of Health and Human Services:			
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:			
Block Grant for Community Mental Health Services -			
Community Based Program-Mental Health	93.958	865,800	-
Block Grant for Prevention and Treatment of Substance Abuse -			
Substance Abuse-Substance Abuse Prevention	93.959	4,624,623	-
Total U.S. Department of Health and Human Services		5,490,423	-
Total Federal Awards and State Matches		6,205,863	-
State Awards			
NC Department of Health and Human Services			
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:			
Single Stream Funding		-	31,300,792
LME Processed Medicaid C1		-	39,273
Crisis Services		-	3,207,000
Multidisciplinary Evaluation		-	2,200
Total Division of Mental Health, Developmental Disabilities and Substance Abuse Services:		-	34,549,265
Total State Awards		-	34,549,265
Total Federal and State Awards		\$ 6,205,863	\$ 34,549,265

**EAST CAROLINA BEHVIORAL HEALTH
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2013**

Basis of Presentation

The accompanying schedule of expenditures of Federal and state awards includes the Federal and state grant activity of Gaston-Lincoln-Cleveland Mental Health/Developmental Disabilities/Substance Abuse Organization and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

Camden County Public Library
Library Report to Board of County Commissioners

February 1- 28, 2014

- **Visitor Count:** 1692
- **Hours Open:** 216
- **# Items in Collection:** 8779
- **Total Items Checked Out:** 2061
- **Computer/ Wireless Use:** 355
- **Juvenile Programs :** 16 programs /206 attendance
- **Meeting Room:** 4 reservations /45 attendance



MINUTES

The SPCA of NENC met at the Public Safety Building on February 4th 2014

Kim Parrish, President, called the meeting to order at 5:30 PM, and welcomed the new Board Members. Board members present were Gillian Carlsen, Phil Donahue, Donnie Gardner, Ann Hoffman, Debbie Mason, Kim Parrish, Courtney Reichenbach, Jan Riley, Wendy Rumrill and Jo Ellen Smith. Also present were Sabrenna Protain, Doreen Warren, Roy Hammond and Frankie Meads, Pasquotank County representative and Mike McLain, Camden county representative. Joanne Austin, John & Leslie Miner and Sue Hayhurst were excused

The Agenda was accepted, with additions under Old Business for Debbie Mason with Skye Sales report and under New Business - World Spay Day with Jo Ellen reporting.

MINUTES

Minutes were accepted as amended.

Doreen said that Leslie Miner reported sending out 27 letters to donors.

TREASURER'S REPORT

Doreen distributed copies of the Income/Expense Statement for January 2014. Income for the operating fund was \$ 19,716.90 and Expenses paid were \$22,407.34.

Balance in New Building Fund is \$291,603.33. - Kim announced that we only need \$38,000 to reach our goal.

SHELTER COMMITTEE REPORT

Sabrenna Protain handed out the Shelter Statistics and gave the report. A total intake of animals in January was 153 with 76 being cats or kittens and 68 dogs. There were also 8 rabbits from Camden County and 1 rabbit from Pasquotank County. 64 cats and 13 dogs were euthanized because of URI infections, feral or unsociable, or medical reasons. On a positive note, 33 dogs and 29 cats were adopted, 12 dogs returned to owners, and 29 transferred out as rescues. Jo Ellen gave details on the rescues.

Sabrenna also gave a review on 2013 statistics. Kim commented on the number of animals returned to shelter following adoption. Courtney wondered if it was due to economic reasons and if we could help. Most of the reasons given for returning animals was due to moving.

Wendy Rumrill reported that there were 725 volunteer hours last month and we raised \$1,055 for the Super Bowl on January 28th. Money is raised through Paypal and cost of Paypal is 2.2% which is not a great cost. This time the Dogs won. Wendy responded to the question regarding March Madness and said she does not know enough about Basketball to set that up. She also said that we had a new video for the Halftime show. Wendy also reported that we have an Amazon Wish list where people can shop and have items shipped to them.

OLD BUSINESS:

1) Debbie Mason announced that the Skyes sales were \$117. However, she needs more items to sell.

2) Judy Watson gave her report on the No Ball Ball this year. We raised a profit of \$11,093.60. This was the tenth year for the No Ball Ball and she said that we have raised \$85,000. over the ten years. This year, \$2,000. was donated by new people and she emphasized that is why it is so important to keep the address list up to date and to add new names each year. Judy said that this year the artist who originally volunteered did not respond and they took pictures of cats from two different years and combined them for this year's invitation. She thanked everyone who helped and gave credit to Carden's Printing who do all the printing gratis. She said that they have saved us about \$2500 of expenses. She also praised Verna Wall who wrote the poem. Judy was going to retire this year, but will continue for one more year, thanks to Verna. She added that she sends out about 500 invitations and about 180 responded.



NEW BUSINESS

1) Jo Ellen said that World Spay Day is February 25th, 2014 She asked to continue this year with the vouchers of \$25 given out to residents of Camden and Pasquotank Counties and Elizabeth City, one per family. Last year 52 vouchers were given out but only 29 were used. She asked for volunteers to help give out the vouchers from 10:00 AM - 3:30 PM.

2) Kim Parrish announced that she will get a list out for next month for the various committees for Board members to serve on.

She also discussed the "Dancing With the Stars" event which is a major fundraiser for the United Way and they hoped that the SPCA Board could contribute in some way. Donnie Gardner said we need to come up with an idea by September.

3) Sabrenna Protain said that she would like to have some kind of credit or debit Visa card. Mike McClain said that Business Cards do not have protection as individual Cards do. The Board was mixed on the idea and felt more input was needed. Jan Riley feels like it should be tabled for a month. Kim said that Sabrenna needs to work with John Miner on a solution.

Meeting Adjourned

Submitted by Doreen Warren

NEXT MEETING TUESDAY, MARCH 4TH, 2014 AT 5:00 PM

AT THE PUBLIC SAFETY BUILDING

Upcoming Events

- | | |
|---|---|
| 1) Annual Valentine Adoptathon, Southgate mall - | Saturday 2/8/14 10 AM - 2PM |
| 2) Petsmart National Adoption Event - Petsmart Nags Head - | Saturday 2/15/14 and Sunday 2/16/14 -
10 AM - 4 PM |
| 3) Best Friends Valentine promotion, "The One", shelter adoption fee \$14 - | Fri 2/14/14 through Sun 2/16/14 |
| 4) WalMart Garden Center - Adoptathon | Saturday 2/22/14 - 10AM - 2 PM |
| 5) World Spay Day - | Tuesday 2/25/14 - 10AM - 4 PM |

MONETARY CONTRIBUTIONS received in January

P.O. Box 1772, Elizabeth City, N.C. 27906 • 252-338-5222
• spcaofnenc2002@yahoo.com • <http://www.spcaofnenc.org/home>



Peggy Christides, Susie Gonzales, , Margie Cooper, Marie Kerns, Joanne & Robert Dorsey, John & Leslie Miner, Betty Grant, Kim Parrish for Shelter SNIP Fund, Elaine Roth for new Building, Mary Ann Jordan for building fund, Sabrenna Protain for new building run, Mattie Carter gen donation, Skip & Sabrina Sanders fo new Building in memory of HM3 Sndrew Sanders, Connie Wooten for new Building, Cindy Baeza general donation, Matt Scribner General donation, Charlotta Miller general donation, Glen Bowman, New Building, Southgate Mall tree contest - new building, Amparo & Stanley Halecki general donation, Kathy Horton general donation, Doris Nixon in memory of Marion Gallop, Christian Mann, general donation, Donna Hefferman gen donation, Sheila Anderson, CA Scherck, Chris & Barbara Wilkenshoff for new Building, Teresa & Ray Godfrey, Daniel Korzeniowski, Paul & Cheryl Simpson for new building, David & Jane Harris in honor of Charlie & Tapp Robinson, Dawn Cogger, Doug & Linda Mercer in memory of "Gracie Rose Jackson" owned by Joy & Froggy Weeks, Patricia & Haywood Houtz in memory of Glen Austin, New Building, Lind Blad, Ann Parke Hughes in honor of Jan Riley's birthday, Sabrenna Protain in memory of "Frosty" owned by Wendy Rumrill. - new building, Christine Boyce, Carrie Jones, Susan Morgan, Julie Lindley in memory of Glen Austin, building fund, Randall Jackson, new building, Julie Robinson in honor of "Charley D" owned by Ivy & Scott Dunstan, Monica Sierra in honor of Gillian Carlsen's birthday, Jo Ellen Smith in honor of Gillian Carlsen's birthday and Susan Willoughby in honor of Nellie Spain and Keith Willoughby.

03/11/2014 07:22
sjonesCamden County, NC LIVE
BALANCE SHEET FOR 2014 8PG 1
glbalsht

FUND: 0001 CENTRAL DEPOSITORY /

FUND: 0001 CENTRAL DEPOSITORY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
01	101001	CENTRAL DEPOSITORY	-418,223.75	12,696,101.85
01	101002	RESTRICTED SECURITY CASH	.18	22,825.32
01	101003	CD'S INVESTMENTS	.00	550,000.00
01	101006	NCCMT INVESTMENT GEN FUND	120,080.78	242,318.81
01	101007	NCCMT SCHOOL RESERVE FUND	.02	2,609.70
01	101008	FEREBEE COURTHOUSE TRUST	.01	1,534.27
01	132900	UNDISTRIBUTED INTEREST	-1.30	-1.30
TOTAL ASSETS			-298,144.06	13,515,388.65
			=====	=====
LIABILITIES				
01	201010	DUE GENERAL FUND	298,071.86	-7,400,492.54
01	201012	DUE DEMOLITION FUND	-40.31	-49,317.32
01	201013	DUE R/D TECHNOLOGY FUND	-443.90	-12,179.35
01	201014	DUE SCATTERD HOUSING	600.00	51,484.30
01	201015	DUE TOURISM DEVELOPMENT	7,760.46	-114,972.84
01	201023	DUE WATER & SEWER IMPACT FEES	-161.25	-208,804.34
01	201028	DUE GREEN INDUSTRIAL PARK	.00	80,237.72
01	201029	DUE SEWER PROJECT	97,564.82	1,260,837.78
01	201030	DUE SOUTH CAMDEN WATER/SEWER	-29,333.33	-636,261.64
01	201032	DUE DISMAL SWAMP GIFT SHOP	4,359.56	-74,180.52
01	201040	DUE CH & S FIRE COMMISSION	592.13	-609,720.70
01	201041	DUE SM FIRE COMMISSION	46,458.80	-388,845.61
01	201050	DUE SCHOOL FUND	-72.01	-37,587.10
01	201051	DUE DSS TRUST FUND	1,921.00	-7,519.68
01	201052	DUE SOCIAL SERVICES	19,107.96	-265,358.94
01	201053	DUE JOYCE CREEK PROJECT	10,304.41	-204,821.66
01	201055	DUE E/D PROJECT FUND	-50.39	-63,661.62
01	201056	DUE FEREBEE TRUST FUND	-.01	-1,534.27
01	201060	DUE DISMAL SWAMP VISITORS CTR	105.62	-22,594.42
01	201065	DUE COMMUNITY PARK TRUST FUND	-110,026.95	-77,623.42
01	201070	DUE REVALUATION RESERVE	15,334.05	-556,541.04
01	201071	DUE SPECIAL CAPITAL RESERVE	115,933.46	-2,701,258.94
01	201075	DUE SCHOOL CAPITAL RESERVE	-179,841.92	-1,474,672.50
TOTAL LIABILITIES			298,144.06	-13,515,388.65
TOTAL LIABILITIES + FUND BALANCE			298,144.06	-13,515,388.65
			=====	=====

Clarran C. Mansfield, Finance Officer
March 11, 2014



Albemarle Rural Planning Organization

NCDOT ACTIVE PROJECTS LOCATED IN DIVISION ONE-MARCH 2014

TIP/WBS#/ Contract#	County	Description	Let/Start Date	Completion Date	Contractor	Status	Estimated Cost	Comments
ACTIVE TIP PROJECTS								
R-2414B 34430.3.3 C202914 (Midgett) STATEWIDE	Camden	US 158 from South of SR 1139 (Country Club Rd.) to East of NC 34 in Belcross	Let: 3/20/2012 Began: 5/16/2012	5/1/2015	Barnhill Contracting Co.	42% Complete	\$ 23,378,567	
44095.3.FR1 DA00176 (Hernandez)	Dare	Hatteras Ferry Ramps-Cleaning & Painting of Existing ramp and lift bent, steel repairs and Mechanical & electrical system upgrade.	DOA: January 2, 2014 *There is a construction moratorium between 05/21/14 thru 09/30/14	12/12/2014	PreCon Marine Inc. Chesapeake,VA		\$ 1,517,490	
B-2500 32625.3.GV3 BRNHF-0012(52) C202185 (Hernandez) REGIONAL	Dare	Bridge Over Oregon Inlet (Phase I)	Let: 7/19/2011 Began: 8/29/2011	2/8/2016*	PCL Civil Constructors, Inc	HOLD	\$ 215,777,000	Plaintiff's motion denied;however, suit against CAMA still pending.
B-5014C 41470.3.4 DA00184 (Hernandez) REGIONAL	Dare	Bonner Bridge: Bent 162 to 166 Scour Protection	Let: 12/03/2013 Began: 12/11/2013	3/15/2014	Coastal Gunite Const. Co.	50% Complete	\$ 1,560,704	Have begun placing bags at Bent #165 & 164. Due to wind bag placement has been limited.
B-5014D 41470.3.5 DA00147 (Hernandez) REGIONAL	Dare	Concrete Repairs to Oregon Inlet Bridge & Currituck Sound Bridge	Let: 3/6/2013 Began: 4/8/2013	12/15/2013	Coastal Gunite Const. Co.	68% Complete	\$ 526,000	Contractor scheduled to return to work today (March 10th). Due to weather limitations, the work has not been continuous since January. Weather permitting, work should be completed by April.
B-5014E 41470.3.6 C203340 (Hernandez) REGIONAL	Dare	Bonner Bridge: Repair Steel Crutch Bents 115-123	Let:6/18/2013 DOA: 9/09/2013 Began: 9/16/2013	2/21/2014	Smith-Row, LLC	45% Complete	\$ 1,600,000	Completed all work March 4th.
B-2500A 32635.3.6 C203171 BRNHF-0012(55) (Hernandez) REGIONAL	Dare	Pea Island Bridge-Grading, Drainage, Structure NC 12 Long Term Improvements (Phase II)	Let: 08/20/2013 DOA: 01/06/2014 Comp.: 05/14/2018		Parsons Construction Group, Inc	N/A	\$ 79,656,263	Surveying underway. Subcontractor(RPC) will be doing roadway work & scheduled to begin clearing & grubbing and temp. widening this week(week of March 10th)

R-2407A 35488.3.1 C202616 (Emory) STATEWIDE	Hertford/Gates	US 13/US 158 from NC 45 to Tarheel. 7.1 miles of fourlane divided facility with directional crossovers	Let:07/22/2011 DOA: 8/29/2011	1/19/2015	E.V. Williams	58% complete	\$ 54,500,000	Design-Build
B-4599 33791.3.1 C202823 (Midgett) STATEWIDE	Pasquotank	Knobbs Creek Bridges Bridge#1 & #2 (.526 miles)	Let:06/19/2012 DOA: 7/30/2012 Began: 10/15/2012	5/13/2016	English Construction Co.	54% complete	\$ 10,191,664	
U-4438 STP-0158(51) 35742.3.1 C202599 (Midgett) STATEWIDE	Pasquotank	Elizabeth Street Draw Bridge- US 158 from North Road St to east of Pasquotank River (.63 miles)	Let:05/17/2011 DOA: 6/27/2011 Began: 07/28/2011	6/1/2015	Archer Wester Contractors, LLC.	54% complete	\$ 57,137,126	
ACTIVE SMALL BRIDGE PROJECTS								
17BP.1.R.6 DA00154 (Thatcher)	Camden	Replace Bridge #16 on SR 1135(North River Rd) over tributary to Indiantown Creek	Let: 05/01/2013 DOA: 06/03/2013 Began: 9/13/2013	9/24/2014	S.T. Wooten Corp.	99% Complete	\$ 549,599	Estimated Comp.: 3/26/2014
17BP.1.P.12 C203338 (Thatcher)	Currituck	Bridge #35 on US 158 over Currituck Sound (Latex Modified Overlay on new Bridge Deck)	Let: 06/18/2013 DOA: 09/15/2013	Comp: 05/15/2015	GA & FC Wagman, Inc.	33% Complete	\$ 6,325,524	
17BP.1.R.24 DA00161 (Thatcher)	Gates	Replacement of Bridge #24 on SR 1318 over Duke Swamp	Let: 06/19/2013 DOA: 01/06/2014	11/21/2014 or 120 days from const. begins	T. A. Loving Company	0%	\$ 606,000	
17BP.1.R.15 DA00149 (Thatcher)	Gates	Replace Bridge #12 on NC 137 over Cole Creek	Let: 2/20/2013 DOA: 06/17/2013 Began: 7/18/2013	2/13/2014	T. A. Loving Company	89%	\$ 579,755	
17BP.1.R.16 DA00150 (Thatcher)	Gates	Replace Bridge #25 on NC 137 over Cole Creek	Let: 2/20/2013 DOA: 6/17/2013 Began: 06/17/2013	2/13/2014	T. A. Loving Company	93%	\$ 893,998	
17BP.1.R.50 C203046 (Thatcher)	Dare/Hyde	Replace 5 Bridges in Dare & 2 in Hyde&5 culverts in Hyde	Let: 7/17/2012 DOA: 8/27/2012 Began: 8/29/2012	11/1/2015	Corman Const. Inc.	34% Complete	\$ 8,962,628	Express Design-Build
17BP.1.R.46 C203272 (Thatcher)	Pasquotank/ Perquimans	Replace 2 Bridges in Pasq. & 6 Bridges in Perq.	Let: 3/19/2013 DOA: 4/29/2013 Began: 4/23/2013	10/15/2016	McLean Contracting Co.	14%	\$ 5,798,315	Design-Build
ACTIVE PAVEMENT TREATMENT PROJECTS								
NONE								
ACTIVE REST AREA PROJECTS								
K-5000 41532.3.1 DA00148 (Mansfield)	Washington	Plymouth Rest Area Renovation	Let: 03/20/2013 DOA: 05/15/2013	1/9/2014	Blue Ridge Enterprises	65% Complete	\$ 628,760	Rough Framing mostly complete;conc. Slab work complete;site drainage complete



Albemarle Rural Planning Organization

NCDOT Future PROJECTS LOCATED IN DIVISION ONE-January 2014

TIP/WBS#	County	Description	Let/Start Date	Completion Date	Contractor	Status	Estimated Cost	Comments
FUTURE TIP PROJECTS								
R-2574 38802.3.1 STATEWIDE	Camden/Currituck	US 158 (10.6 miles)from NC 34 at Belcross to NC 168 at Barco	Future Years	Future Years	N/A	N/A	\$ 82,500,000	EA: Oct 2017 FONSI: Sept 2018
R-2576 34470.3.3 STATEWIDE	Currituck	Mid Currituck Bridge from Coinjock to Corolla-9.9 miles	Future Years	Future Years	N/A	N/A	\$ 594,100,000	The proposed action is defined as a 7.0-mile-long two-lane toll bridge across Currituck Sound, with approach roads, in Currituck County.
R-2544A 35487.3.1 STATEWIDE	Dare	US 64 from East of SR 1153(Old Ferry Landing Road) to West of SR 1102 (East Lake Road)-5.9 miles	Future Years	Future Years	N/A	N/A	\$ 14,700,000	R/W FY 2020
R-2544B 35487.3.2 STATEWIDE	Dare	US 64 from West of SR 1102 (East Lake Rd) to East of Dare County Landfill (5.8 miles)	Future Years	Future Years	N/A	N/A	\$ 23,300,000	R/W FY 2019
R-2544C 35487.3.3 STATEWIDE	Dare	US 64 fom East of Dare County Landfill to US 264	Future Years	Future Years	N/A	N/A	\$ 46,200,000	R/W FY 2018
R-2544/R-2545 Summary of All US 64	Dare/Tyrrell	Widen the 27.3-mile segment of US 64 from Columbia to US 264 and replace the Alligator River Bridge					Total for all Projects: \$393,000,000	Final EIS: March 2015; ROD:Sept. 2015; R/W: FY 2016;
B-2500B 32625.3.FR7 BRNH-0012(56) REGIONAL	Dare	NC 12 Long-Term -Rodanthe Improvements(Phase IIB)	Let: 04/15/2014 REVISED: Aug 2014			N/A	N/A	Requested Design-Build Team to submit qualification to two alternates by 12/19/2013
R-4070B 34611.2.2 NHS-12(8) REGIONAL	Dare	NC 12 -.From Buxton to Avon						Programmed for Planning and Environmental Studies Only;Completion of Feasibility Study July 2014
R-3116B 34525.1.5 NHF-12(10) REGIONAL	Dare	NC 12 -.From SR 1272 in Hatteras Village extending northward to second NPS Parking Lot on east side of NC 12 (Hatteras Village)						Programmed for Planning and Environmental Studies Only;Completion of Feasibility Study July 2014
	Dare	Pea Island Beach Nourishment						FALL 2014 Letting R/W acquired;biological assessment submitted;90 day review

R-5014 41162.3.1 STP-1217(6) DIVISION	Dare	SR 1217(Colington Rd) from US 158 to Dead End Add paved shoulders 30-32 feet width; Turn lanes at selected locations; Possible grade elevations(4.3 miles)	Future Years	Future Years	N/A	N/A	\$ 6,222,000	Categorical Exclusion: May 2014 R/W: FY 2015
R-3419 STATEWIDE	Dare	US 158 from US 64/NC 12 to Currituck Sound Bridge	Future Years	Future Years	N/A	N/A		
R-4457 STATEWIDE	Dare	NC 12 Improve Intersection	Future Years	Future Years	N/A	N/A		
R-2578 38804.3.1 STATEWIDE	Gates	US 158 from US 13 to NC 32 in Sunbury	Future Years	Future Years	N/A	N/A	\$ 65,000,000	
R-2579 38805.3.1 STATEWIDE	Gates/Pasquotank	US 158 Widening from West of NC32(Sunbury) to US 17(Morgans Corner)-15.6 miles	Future Years	Future Years	N/A	N/A	\$ 117,000,000	EA: July 2013 Public Hearing:Spring 2014 State FONSI: April 2014 R/W: FY 2019 Construction: Post Years
R-2507B 35488.3.2 STATEWIDE	Gates	US 13 from US 158 Bypass at Tarheel to SR 1202 (Gates School Road) 5 miles					\$ 23,200,000	
R-2507C 35488.3.3 STATEWIDE	Gates	US 13 from SR 1202 to Virginia Line-4.2 miles					\$ 23,800,000	
R-3116A 34525.1.3 NHF-12(9) REGIONAL	Hyde(Ocracoke)	NC 12 -.5 miles south of Hatteras Ferry extending 4 miles sout on Ocracoke Island						Programmed for Planning and Environmental Studies Only;Completion of Feasibility Study July 2014
R-4467 35748.3.1 BRNHS-0017(86)	Perquimans	S-Bridge-US 17 Business east of Perquimans River to NC 37- Contruct new roadway and replace bridge(.4 miles)					\$ 31,900,000	Public Hearing Sept. 17, 2013-3 preferred alternatives; FONSI: May 2014 R/W: FY 2016
R-2545AB 35492.3.3 STATEWIDE	Tyrrell	US 64 from SR 1229 (Old US 64) to West of Aligator River-7.6 miles					\$ 41,500,000	
R-2545B 35492.3.4 STATEWIDE	Tyrrell	US 64 from East of Columbia to West of SR 1229 (Old US 64) at Alligator River-4.6 miles					\$ 208,200,000	
R-3620 34548.3.1 STP-00S(252) REGIONAL	Washington	New Route from US 64 to NC 32 (3.33 miles)	Let: 06/17/2014				\$ 12,000,000	R/W Complete: 2012 Let: June 2014
FUTURE BRIDGE PROJECTS								
B-4453	Camden	Replace Bridge #19 on SR 1235 (Carolina Road)					\$ 1,430,000	

FUTURE PAVEMENT TREATMENTS								
1C.021031;1CR.10211.10; 1CR.10211.11;36333.3.FD9; 1CR.20211.23;1CR.20211.24; 1CR.20211.25;1CR.20211.26 DA00182	Chowan	SR 1239;NC 37;NC 94; SR 1210;SR 1127;SR1319; SR 1316 (21.83 miles)	Let: 12/18/2013 DOA: 03/03/2014 Comp: 10/31/2014			RPC Contracting	\$ 1,924,510	
1CR.20271.68;1CR.20271.69; 1CR.20271.70;1CR.20271.71; 1CR.20271.72;1CR.20271.73; 1CR.20271.74;1CR.20271.75; 1CR.20271.76;1CR.20271.77	Currituck	SR 1320;SR 1319;SR 1322; SR 1325;SR 1324;SR 1323; SR 1321; SR 1297;SR 1296 (5.20 miles)	Let: 11/20/2013 DOA: 03/03/2014 Comp.: 08/08/2014			RPC Contracting	\$ 477,556	
1CR.10281.23;1CR.10281.24; 1CR.10281.25;1CR.20281.23; 1CR.20281.95;1CR.20281.96; 1CR.20281.97;1CR.20281.98; 1CR.20281.99;1CR.20281.100; 1CR.20281.101;1CR.20281.102	Dare	NC 12;US264;SR 1293;SR 1484;SR 1215;SR 1442;SR 1405;SR 1230;SR 1234; SR 1529 (7.78 miles)	Let: 11/27/2013 DOA: 03/03/2014 Comp: 09/12/2014			Barnhill Contracting	\$ 1,223,096	
1C.037049;1CR.10371.28; 1CR.10371.39;1CR.20371.40 DA00179	Gates	SR 1413;SR 1002;NC 32(13.72 miles)	Let: 01/15/2014 DOA: 03/17/2014 Comp: 09/15/2014					
1CR.10481.12; 1CR.10481.12; 1CR.20891.24;1CR.20891.25; 1CR.20891.26; 1CR.20891.27; 1CR.20891.28; 1CR.20841.21; 1CR.20941.22	Hyde/Tyrrell/ Washington	US 264; SR 1234; SR 1315; SR 1200; SR 1237; SR 1115; SR 1303; SR 1304 (15.55 miles)	Let: 11/06/2013 DOA: 03/03/2014 Comp.: 09/26/2014			Barnhill Contracting	\$ 1,448,476	
1CR.10721.6;1CR.10721.7; 1CR.10721.8;1CR.20721.29; 1CR.20721.32;1CR.20721.33; 1CR.20721.34;1CR.20721.35; 1CR.20721.36;1CR.20721.37 DA00180	Perquimans	NC 37;SR 1334;SR 1339; SR 1341;SR 1356;SR 1370; SR 1415;SR 1412 (17.46 miles)	Let: 01/15/2014 DOA: 03/17/2014 Comp: 09/15/2014					
FUTURE REST AREA PROJECTS								
K-4700	Currituck	US 158 Rest Area	Future Years	Future Years	N/A	N/A	\$ 7,517,500	Approved Environmental Doc. May 2013 Construction: FY2018
Will be Reprioritized with Strategic Mobility Formula-SPOT 3.0								



February 20, 2014

Mr. Michael R. Renshaw
Camden County Manager
P.O. Box 190
Camden, North Carolina 27921

Dear Michael,

Enclosed is our first ever annual stewardship report. It outlines some of the financial factors that favorably impact your budget through your membership in the NCACC Risk Pools. We are providing more than one copy in case you think it might be beneficial to share this report with your Commissioners. If you would like additional copies, contact Kathy DeMay in our office (kathy.demay@ncacc.org or 919.719.1117).

Thank you for your continuing participation in the NCACC Risk Pools, as it is through strong membership comes consistent renewal rates and lower long-term costs. As this year's budget cycle begins again, know our continued focus will be rate stability, coverage sustainability and member retention.

Call me with any questions (919.719.1124).

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael', with a long, sweeping horizontal line extending to the right.

Michael A. Kelly, CPCU, CIC, CRM, ARM-P
Risk Management Director

A Report to our Members

This annual stewardship report is designed to elevate member awareness of some of the built-in, value-added services that are included as part of being a member of the NCACC Risk Management Pools. It also seeks to underscore some potential service areas that may currently be underutilized for your future consideration.

Since 1981, the NCACC has provided a means of self-funding the cost of risk through the collective buying power of many counties banding together. Our first and primary goal has always been to streamline the basic process of procuring insurance and to offer a consistently predictable, financially stable risk management solution that is designed just for the counties of North Carolina. To accomplish this, we offer coverage specifically tailored for county government related exposures, and each year we review our coverage documents to maintain a focused, on-point advantage.

When losses do occur, we utilize the very best in legal counsel to provide seasoned, specialized representation on your behalf when and where it counts the most. For the last 33 years, we believe no standard "for profit" insurance carrier has defended more county-related liability cases in the State of North Carolina than the NCACC Risk Management Pools.

NCACC Risk Control strives to educate the membership on loss prevention best practices designed to reduce claim costs and ultimately renewal rates. Many such services also decrease the workload of members' staff, reduce operating expenses and improve efficiency. Some services, such as the annual Safety Audit Credit Program and the CountyFlix online streaming video library, are available to all members regardless of size.

These two risk management pools have grown during the past three decades to the point of covering 67 counties and 47 entities with over \$5 billion in real and personal assets, 11,000 vehicles, 6,900 law enforcement personnel and 25,000 governmental employees.

We appreciate your participation in our Pools. Know that NCACC Risk Management Pools' staff is dedicated to providing you with superior service, coupled with sound risk management advice. As such, please do not hesitate to ask for our assistance.



Michael A. Kelly, CPCU, CIC, CRM, ARM-P
Risk Management Director



N O R T H C A R O L I N A
ASSOCIATION OF COUNTY COMMISSIONERS

NCACC Risk Management

Covering the counties that cover our state

Camden County

2014 Annual

Stewardship Report

An Overview

CAMDEN COUNTY

NCACC RISK MANAGEMENT SERVICES 2014 ANNUAL STEWARDSHIP REPORT FOR COVERAGE YEAR JULY 1, 2012-JULY 1, 2013

Pool-specific Savings:

• Safety Audit Credit	\$4,266
• Multi-Pool Member Discount	\$3,115
• Workers' Compensation Experience Modifier Savings	Not Applicable
• Liability & Property Experience Credit Savings	\$18,981

Value Added Services:

• Property Appraisals	\$2,375
• On-site Risk Control Services (number of hours x \$125/hr.)	\$840
• Access to Video Lending Library/Streaming Video Program	\$70
• Specialty Risk Control Services	Not Applicable

Total County-Specific Savings and Value-added Services: \$29,647

Claim Administration Statewide Pool Savings Passed along to Members:

• Sedgwick Managed Care Programs (Pharmacy Network, Medical Bill Review, Telephonic Case Management, etc.)	\$5,444,223
• Recoveries from third parties on behalf of the membership	\$3,007,228



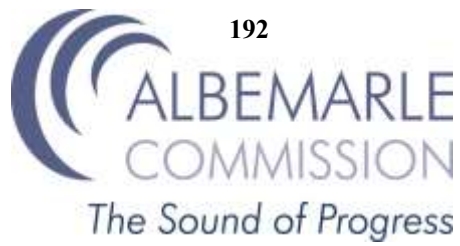
NORTH CAROLINA
ASSOCIATION OF COUNTY COMMISSIONERS

NCACC Risk Management

215 N. Dawson Street, Raleigh NC 27603

Ph. 919.719.1100 ♦ Fax 919.719.1101

RMP@ncacc.org ♦ www.ncacc.org



REVOLVING LOAN FUND

Policy & Guidelines

Plan update as of March 3, 2011

Proudly serving Northeastern NC Counties and Municipalities:

Camden, Chowan, Currituck, Dare, Gates, Hyde, Pasquotank, Perquimans, Tyrrell, Washington, Columbia, Creswell, Duck, Edenton, Elizabeth City, Gatesville, Hertford, Kill Devil Hills, Kitty Hawk, Manteo, Nags Head, Plymouth, Roper, Southern Shores, Winfall

ALBEMARLE COMMISSION
REVOLVING LOAN FUND
Policy & Guidelines

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INTRODUCTION

In 1991, the Albemarle Commission Board of Directors authorized the Commission staff to submit an application to the Economic Development Administration (EDA) for the Title IX Revolving Loan Fund (RLF) under the Long Term Economic Deterioration (LTED) Program to help alleviate Region R's economic adjustment need created by a poor economic base throughout the eight eligible counties of Region R.

The economic base of Camden, Chowan, Gates, Hyde, Pasquotank, Perquimans, Tyrrell and Washington Counties is suffering from low per capita income levels, high poverty levels, low median family income levels, failing agricultural communities, and high unemployment rates.

On September 18, 1992, the EDA of the US Department of Commerce awarded a grant to the Commission to establish a new Economic Development Program for Region R. The EDA grant amount of \$300,000 was matched by a local appropriation of \$100,000 to establish a RLF of \$400,000 to leverage other public and private funds to stimulate new job opportunities and/or retain existing employment opportunities. The counties of Gates, Hyde, Pasquotank, Perquimans, and Tyrrell were originally included in the RLF program. Camden, Chowan and Washington were included as of September 1993, and Currituck and Dare were included as of January 2000.

REVOLVING LOAN FUND MANUAL

The loan policies contained in this manual have been prepared in accordance with and under EDA guidelines, and approved by the Commission Board of Directors. The RLF Program is not a substitute for conventional lending services. The RLF Program is designed to fill gaps in existing local financial markets and to provide capital which otherwise would not be available for economic development.

The goal of the RLF Program is to assist in raising the standard of living in the ten counties served through sound economic development policies. The RLF will use innovative and creative approaches to business financing by accepting a wider range of credit and security arrangements and by being more flexible in loan terms by trying to match source and use of funds.

REVOLVING LOAN FUND STRATEGY

LENDING TERRITORY

The Albemarle Commission RLF program can assist with only those projects located, or locating in, the ten eligible counties within Region R. These counties – Camden, Chowan, Currituck, Dare, Gates, Hyde, Pasquotank, Perquimans, Tyrrell and Washington – are eligible for RLF assistance under EDA guidelines that state “a county shall have a low per capita income, 75 percent of the national PCI average or less.”

Should a borrower move some or all of the created or retrained jobs out of the service area during the term of the loan, the RLF balance of the loan is due immediately.

COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY

The four main goals stated in the current CEDS are (1) Growing the Business Environment, (2) Ecological preservation, (3) Developing a Competitive Business Environment and (4) Solid Workforce. The RLF will play a vital role in two of those.

First, obviously for growing the business environment, we must be able to provide financial support to those qualifying businesses that need assistance outside the normal banking channels. In an economically depressed area such as rural North Carolina, opportunities for financing can be limited and having the RLF available can be the difference between development and no activity.

This also applies to new business starting up with new ideas and businesses that can enter an existing market (in our area a good example would be the boat building industry) needing funding to be competitive and successful; for developing a competitive environment within a business cluster. This activity would have the additional benefit of creating jobs and tax revenue.

BUSINESS DEVELOPMENT OBJECTIVES

The objectives of the RLF Program are:

- Reduce unemployment by creating or retaining as many job opportunities as possible.
- Increase the area’s tax base by assisting with the expansion of existing industries and by encouraging new industrial and business development;
- Redevelop vacant land or blighted building areas in order to make them productive again;
- Aid in attracting other sources of capital to insure the best possible leverage of private sector dollars;
- Stimulate private sector capital formation and aid in small business development;
- Provide capital for manufacturing and service industry;

- Leverage the maximum number of private investment dollars, thus achieving the lowest ratio possible of RLF dollars to private dollars;
- Increase per capital income through achievement of more favorable jobs to people ratio;
- Aid minority-owned businesses and/or female business developments by providing financial and technical assistance; and
- Fill financial gaps in existing local financial markets and provide capital which otherwise would not be available for economic development, and encourage greater private sector job creation and capital formation.

FINANCING STRATEGY

The Financing Strategy of the RLF program is to further the business development objectives of our region through the prudent use and effective management of Revolving Loan Funds.

Prudent management of Revolving Loan Funds

§307.15 (a) Accounting principles: (1) RLFs shall operate in accordance with generally accepted accounting principles ("GAAP") as in effect from time to time in the United States and the provisions outlined in OMB Circular A-133 and the Compliance Supplement, as applicable. (2) In accordance with GAAP, a loan loss reserve may be recorded in the RLF Recipient's financial statements to show the fair market value of an RLF's loan portfolio, provided this loan loss reserve is non-funded and represents non-cash entries.

FINANCING POLICY

Eligible Borrowers

Private, for profit proprietorships, partnerships, or corporations are eligible as are public and quasi-public borrowers, if the activity directly benefits or will directly benefit identifiable business concerns, and if there is reasonable assurance the activity financed will result in increased activity in the near future.

Eligible Expenditures

1. Land and Site Improvements – including land acquisition, engineering, legal, grading, testing, site mapping, and related costs associated with acquisition and preparation of land;
2. Building Improvements – including real estate, engineering, architectural, legal, and related costs associated with application, construction, rehabilitation of buildings, and demolitions;
3. Purchase of Machinery and Equipment – including delivery, installation, engineering, architectural, legal, insurance, and related costs associated with acquisition and installation of machinery and equipment;
4. Other costs contributing directly to the value of fixed assets, such as sales and use taxes, and interest on interim construction financing;

5. Adequate contingency reserves;
6. Start-up and working capital;
7. Infrastructure costs;
8. Relocation expenses as per Uniform Relocation Assistance Act.

Ineligible Borrowers/Activities

Land banking/real estate investment company; speculative building and development; passive investment company, e.g. stocks, bonds, high-yield instruments; lending institutions; non-profit organizations, associations, and corporations.

Required Loan Documentation

The Commission staff, along with the Regional Credit Committee, have developed a loan application form requiring pertinent financial information. This form may be changed as necessary to meet the needs of the RLF Program. In addition to the loan application, the following information shall be submitted by an applicant for a RLF loan. All information submitted shall be maintained by Commission staff in applicant's file.

- a) Credit Report – Pertinent information as required by credit bureau to secure and assemble credit information. Requires submission of credit report to Loan Officer.
- b) Applicant's Financial History and Projections – Business loans and commitments will be approved by current financial statements. These financial statements shall include balance sheets, income statements and necessary supporting schedules for the three most recent fiscal years.
- c) Applicant's most recent (not over 90 days old) interim financial statements.
- d) Prior History of Work Experience – A summary of business and professional experience during the last ten years for administrative and operational management personnel with resumes up to and including the present are required.
- e) Applicant's Parent, Subsidiaries, and/or Affiliated Enterprises – In order to determine the dollar limitation necessary for proper approval of direct and indirect exposure of the borrower to the RLF Program, the borrower shall list all parent corporations, subsidiaries, or affiliates directly or indirectly affiliated.

The borrower shall include the following financial statements for all parent Corporations, subsidiaries, and/or affiliates.

1. Listing names, addresses and nature of business and extent of affiliation;
2. Financial statements including balance sheets and income statements for three most recent fiscal years;

3. Most recent, (not over 90 days old) interim financial statement.
- f) Hazard and flood insurance with other forms of insurance as required by the Commission.
- g) Other information deemed necessary in the review and evaluation of the loan application.

Loan Application Fee

A loan application fee of \$500.00 shall be paid by the loan applicant that will be held in escrow pending loan review, loan approval, and loan closing. Said application fee shall be paid to the Commission prior to loan officer submitting the loan application to the Regional Credit Committee for review.

Disposition of Application Fee:

- a) Should the Commission approve the loan application, the \$500.00 application fee will be credited to the Commission at loan closing as a non-refundable processing fee;
- b) Should the applicant's loan application be denied, the Commission shall refund the \$500.00 application fee to the applicant;
- c) Should the applicant withdraw the loan application or should the applicant fail to take action necessary to consummate the loan, the Commission shall deduct from the application fee one-half or \$250.00 of the application fee. This retained amount will be available to cover all costs and expenses incurred by the Commission (including reimbursement to any party providing contractual services) in the packaging and processing of the loan application.

Project Site Requirements

As part of the RLF loan application, the applicant shall be required to furnish the following information concerning the project site:

1. A map of project area with survey of site clearly marked;
2. Plat of project site showing topography;
3. Legal description;
4. Title insurance;
5. Zoning of site, if applicable.

Loan Closing

Upon final approval of loan application by the Commission Board of Directors, the loan officer shall mail a letter of approval to the loan applicant containing the conditions of the loan set forth by the Commission. A copy of this letter will be sent to the Commission's attorney to provide the required documentation for the loan closing.

Denied Loans

If the loan is subsequently denied by either the Regional Credit Committee or the Board of Directors, a letter of notification of the decision will be sent to the applicant. The Commission is not required to provide an explanation to the applicant, only notice of denial within 30 days of the denial. Resubmission to the committee will be under the purview of the Loan Officer if he/she determines sufficient changes in the status of the applicant to warrant further/additional consideration.

Restrictions on use of RLF Capital

§307.17 RLF Capital shall not be used to: (1) Acquire an equity position in a private business; (2) Subsidize interest payments on an existing RLF loan; (3) Provide for borrowers' required equity contributions under other Federal Agencies' loan programs; (4) Enable borrowers to acquire an interest in a business either through the purchase of stock or through the acquisition of assets, unless sufficient justification is provided in the loan documentation. Sufficient justification may include acquiring a business to save it from imminent closure or to acquire a business to facilitate a significant expansion or increase in investment with a significant increase in jobs. The potential economic benefits must be clearly consistent with the strategic objectives of the RLF; (5) Provide RLF loans to a borrower for the purpose of investing in interest bearing accounts, certificates of deposit or any investment unrelated to the RLF; or (6) Refinance existing debt, unless: (i) The RLF Recipient sufficiently demonstrates in the loan documentation a "sound economic justification" for the refinancing (e.g., the refinancing will support additional capital investment intended to increase business activities). For this purpose, reducing the risk of loss to an existing lender(s) or lowering the cost of financing to a borrower shall not, without other indicia, constitute a sound economic justification; or (ii) RLF Capital will finance the purchase of the rights of a prior lien holder during a foreclosure action which is necessary to preclude a significant loss on an RLF loan. RLF Capital may be used for this purpose only if there is a high probability of receiving compensation from the sale of assets sufficient to cover an RLF's costs plus a reasonable portion of the outstanding RLF loan within eighteen (18) months following the date of refinancing.

PORTFOLIO STANDARDS

Loan Guidelines

Due to the limited amount of RLF dollars (400,000), the Commission has set a maximum amount in an attempt to spread the funds available throughout the eligible counties of the region to achieve the economic objectives of the RLF Program. The following guidelines shall apply in processing RLF loans.

1. Total project cost will be unlimited;
2. The estimated number of loans to be made from the RLF initial funding is 10;
3. The projected average size of a loan under the RLF Program is estimated to be \$35,000;

4. Working capital loans will not exceed 50 percent of the total RLF portfolio. Such Loans will be evaluated on a case-by-case basis for percent of RLF participation.
5. The maximum RLF loan participation granted a borrower shall not exceed \$100,000, or 33 1/3% of total project costs, whichever is the lesser;
6. The minimum RLF participation will be \$10,000.
7. Applicant must submit a letter from a commercial bank, savings and loan, or other private lender that conventional sources of financing are not available.
8. "To leverage private investment: a minimum ratio of two private dollars is required for loan portfolio as a whole."

Loan Term

The terms for repayment of loans will be made on a project by project basis. The shortest feasible term will be made available to insure rapid turnover of RLF funds in order to assist more borrowers.

Terms for fixed asset loans will not be greater than the weighted average useful life of the depreciable fixed assets of the project. Generally, maximum loan terms based on purpose and collateral will be offered as follows:

Land and Building – 20 years
Machinery and Equipment – 10 years
Working Capital – 7 years

The Commission Board of Directors, upon recommendation from the Regional Credit Committee, may make exceptions to these guidelines.

Private leveraging

§307.15(1) RLF loans must leverage private investment of at least two dollars for every one dollar of such RLF loans. This leveraging requirement applies to the RLF portfolio as a whole rather than to individual loans and is effective for the duration of the RLF's operation. To be classified as leveraged, private investment must be made within twelve (12) months of approval of an RLF loan, as part of the same business development project, and may include: (i) Capital invested by the borrower or others; (ii) Financing from private entities; Or (iii) The non-guaranteed portions and ninety (90) percent of the guaranteed portions of the U.S. Small Business Administration's 7(A) loans and 504 debenture loans. (2) Private investments shall not include accrued equity in a borrower's assets.

Collateral Requirements

In the determination of collateral requirements, the Commission Board may consider the merits and potential economic benefits of each request. When appropriate and practical, RLF financing may be secured by liens or assignments of rights in assets of assisted firms as follows:

- a) First mortgage on real property, including improvements. In order to encourage financial participation in a direct fixed asset loan project by other lenders and investors, the RLF loan may be repayable after other loans made in connection with the project have been repaid in full. The lien position of the RLF may be subordinate and made inferior to lien or liens securing other loans made in connection with the project;
- b) In projects involving working capital loans, collateral such as liens on inventories, receivables, fixed assets and/or other available assets of borrowers, will be obtained;
- c) In addition to the above types of security, the Commission may also require security in the form of assignment of patents and licenses, and such other additional security as the lender determines is necessary to support the RLF's exposure;
- d) Life insurance policies on key individuals with benefits assigned the Commission will be required on business owners of closely held corporations, partnerships or proprietorships, when the continuing success of the business is dependent on such key individuals;
- e) Personal guarantees will be required from principal owners;
- f) Security interest on equipment, machinery, office furniture, fixtures and personal property owned now or acquired from the proceeds of the loan;
- g) In the determination of collateral requirements, the Commission Board of Directors may consider the merits and potential economic benefits of each request. When appropriate, the RLF Program may require security in the form of assignments of leases, contracts, and commissions. Additional security as the lender determines may be necessary to support the RLF's exposure.

Job Creation/Retention

Project loans creating or saving at least one direct full-time job per \$10,000 of RLF participation will be favored over other similar loan applications meeting EDA's minimum of one direct job per \$20,000 of RLF funds loaned.

The RLF Program will attempt to fulfill a goal of directing 15 percent of new jobs created to the long term unemployed. In attempts to achieve this goal, there will be coordination with the regional Workforce Development Program, the vocational community colleges, and Employment Security Commissions.

Priority will be given to loan applicants who will meet the needs of the target population by providing a large number of permanent jobs and training opportunities for unskilled and semi-skilled workers.

OPERATIONAL PROCEDURES

ORGANIZATION STRUCTURE

Albemarle Commission is governed by a ten county board with one member representing each county and a revolving four member at large designation. These fourteen board members delegate the daily management of the Commission to the Executive Director who oversees the operation of the Commission. The Commission staff will be responsible for the administration of the RLF Program.

The Regional Credit Committee has been created by the board of directors to serve as the loan review board and recommend action to be taken by the Board of Directors on RLF loans. The Committee will be comprised of a minimum of two members from the community with business or financial acumen to review the loan documentation and make recommendations to the Board of Directors for Loan Approval. Two staff members, the Finance Officer and the Loan Officer, or employees with the Commission filling the roles at the time of application with the RLF Program, will be members of the committee as well. The Executive Director and a Commission attorney will attend Committee meetings to serve in an advisory role.

Members of the Commission's Board of Directors cannot be members of the Committee. A party that recommends a loan can't be the same party that has to render judgment of the advisability of the loan. A clear separation of responsibility between those that recommend loans and those that approve loans is required. These are two different roles to protect the integrity of the decision process and eliminate concentration of power in a single body.

CONFLICTS OF INTEREST

The Commission shall not make loan funds available to a business entity if the owner of such entity or any owner of an interest in such entity is related by blood, marriage, law, or business arrangement to any officer or employee of the Commission or any member of the Commission Board of Directors, or a member of the Regional Credit Committee.

The Board members of the Commission and Regional Credit Committee are ineligible to apply for or receive RLF loans. This restriction continues for a period of two years from the date of termination from either the Commission Board or Regional Credit Committee membership.

§302.17 Conflicts of interest. (A) General. It is EDA's and the Department's policy to maintain the highest standards of conduct to prevent conflicts of interest in connection with the award of Investment Assistance or its use for reimbursement or payment of costs (e.g., procurement of goods or services) by or to the Recipient. A conflict of interest generally exists when an Interested Party participates in a matter that has a direct and predictable effect on the Interested Party's personal or financial interests. A conflict may also exist where there is an appearance that an Interested Party's objectivity in performing his or her responsibilities under

the Project is impaired. For example, an appearance of impairment of objectivity may result from an organizational conflict where, because of other activities or relationships with other persons or entities, an Interested Party is unable to render impartial assistance, services or advice to the Recipient, a participant in the Project or to the Federal government. Additionally, a conflict of interest may result from non-financial gain to an Interested Party, such as benefit to reputation or prestige in a professional field. (B) Prohibition on direct or indirect financial or personal benefits. (1) An Interested Party shall not receive any direct or indirect financial or personal benefits in connection with the award of Investment Assistance or its use for payment or reimbursement of costs by or to the Recipient. (2) An Interested Party shall also not, directly or indirectly, solicit or accept any gift, gratuity, favor, entertainment or other benefit having monetary value, for himself or herself or for another person or entity, from any person or organization which has obtained or seeks to obtain Investment Assistance from EDA. (3) Costs incurred in violation of any conflicts of interest rules contained in this chapter or in violation of any assurances by the Recipient may be denied reimbursement. (4) See § 315.15 of this chapter for special conflicts of interest rules for Trade Adjustment Assistance Investments. (C) Special rules for Revolving Loan Fund (“RLF”) Grants. In addition to the rules set forth in this section: (1) An Interested Party of a Recipient of an RLF Grant shall not receive, directly or indirectly, any personal or financial benefits resulting from the disbursement of RLF loans; (2) A Recipient of an RLF Grant shall also not lend RLF funds to an Interested Party; and (3) Former board members of a Recipient of an RLF Grant and members of his or her Immediate Family shall not receive a loan from such RLF for a period of two (2) years from the date that the board member last served on the RLF’s board of directors.

INTEREST RATES

The RLF Program is designed to encourage economic development with interest rates below market rates for such loans that do not qualify for conventional market loans. Interest rates cannot be in conflict with EDA guidelines. Based on the following factors, the Commission Executive Board can establish interest rates for RLF loans as four percentage points lower than the Eastern Edition of the Wall Street Journal’s Prime Rate as quoted on the first business day of the month, but no less than 4%. The Commission establishes interest rates of three percentage points below the Eastern Edition of the Wall Street Journal’s Prime Rate as quoted on the first business day of the month. This rate will be rounded to the nearest whole number. Should the Prime Interest Rate be a half percentage point such as 4.5%, the RLF rate will be rounded down to the nearest whole number in the Prime Rate.

§307.15(c) Interest rates (1) General rule. An RLF Recipient may make loans to eligible borrowers at interest rates and under conditions determined by the RLF Recipient to be appropriate in achieving the goals of the RLF. The minimum interest rate an RLF Recipient may charge is four (4) percentage points below the lesser of the current money center prime interest rate quoted in the Wall Street Journal, or the maximum interest rate allowed under State law. In no event shall the interest rate be less than the lower of four (4) percent or 75 percent of the prime interest rate listed in the Wall Street Journal. (2) Exception. Should the prime interest rate listed in the Wall Street Journal exceed fourteen (14) percent, the minimum RLF interest rate is

not required to be raised above ten (10) percent if doing so compromises the ability of the RLF Recipient to implement its financing strategy.

PAYMENTS

Loan Servicing

The Commission staff will be responsible for the administration, management, loan packaging and servicing of all loans. Servicing of the loan portfolios shall include the following:

- a) Insurance – All required insurance is to be maintained by loan borrower on any assets financed with RLF loan proceeds. The loan officer is required to review policies substantiating coverage and maintain copies of such policies in the loan file of the borrower.
- b) Uniform Commercial Code (UCC) Filings – UCC financing statements are required to be filed on assets securing the loan. The loan officer is responsible for reviewing the statements semiannually and refiling those statements which will expire within six (6) months of the review. A file is maintained by the loan officer in each loan folder with documentation of the filing.
- c) Financial Statements – Financial statements on the business and the owners who are guarantors of the loan are to be obtained and reviewed at least annually by the loan officer. A file is to be maintained in each loan folder with documentation of the statements from the borrower. Any adverse conditions shall be reported to the Commission Board of Directors and the Regional Credit Committee by the loan Officer.
- d) Field Visits – Field visits should be made at least annually by the loan officer to the business location in order to review the collateral condition.
- e) Job Creation Verification – the loan officer is required to monitor jobs created and to report such in the annual report submitted to the Commission Board of Directors. Documentation shall be maintained in the borrower's files and any attempt to collect the information should be documented by the loan officer.
- f) Monitoring of Assurances – The loan officer shall monitor the items listed in the Assurances form to document compliance by the borrower.
- g) Reports – File reports to EDA as required.

In addition, the Commission staff will maintain a close, continuous relationship of the borrower's business, monitor the loan agreement for defaults, and maintain a loan payment schedule. The loan payment schedule will be kept updated with payments posted as to principal and interest. The staff will work closely with the borrower if delinquent payments

occur to identify the programs and suggest ways to solve them. Delinquencies may be resolved by a loan restructuring, extension of payments, or other adjustments, upon recommendation from the Regional Credit Committee and approved by the Commission Board of Directors.

Amortization of Loans

Generally, loans shall be repaid in equal monthly installments, including principal and interest, for the duration of the loan. Initially, loan payments may be delayed for a period up to six months, with the approval of the Commission Board of Directors. Prepayments of RLF loans will be allowed without penalty.

Principal and Interest Payments

All loan payment schedules will be kept updated with payments posted as to principal and interest. All proceeds from principal payments will be returned to the RLF pool for additional loans. All proceeds from interest payments will be returned to the RLF as recapitalized funds with the exception of that amount of interest payments used for eligible administration and operational purposes.

Payment Extensions

The terms of existing loans may be modified or extended to enhance the capability of the RLF loan in achieving program objectives. Also, the RLF loan may be repayable after other loans made in connection with the project have been paid in full.

The Commission Board of Directors may approve payment extensions for principal only up to six months due to temporary difficulties or extenuating circumstances which a borrower may be experiencing. The interest portion of any loan payment must be made during periods of extension.

Revolving Loan Fund Income

§307.12 (a) General requirements RLF Income must be placed into the RLF Capital base for the purpose of making loans or paying for eligible and reasonable administrative costs associated with the RLF's operations. RLF Income may fund administrative costs, provided: (1) Such RLF Income and the administrative costs are incurred in the same six-month (6) Reporting Period; (2) RLF Income that is not used for administrative costs during the six month (6) Reporting Period is made available for lending activities; (3) RLF Income shall not be withdrawn from the RLF Capital base in a subsequent Reporting Period for any purpose other than lending without the prior written consent of EDA; and (4) The RLF Recipient completes an RLF Income and Expense Statement (the "Income and Expense Statement") as required under § 307.14(c). (b) Compliance guidance. When charging costs against RLF Income, RLF Recipients must comply with applicable federal cost principles and audit requirements as found in: (1) 2 CFR part 225 (OMB Circular A-87 for State, local, and Indian tribal governments), 2 CFR part 230 (OMB Circular A-122 for non-profit organizations other than institutions of higher education, hospitals or organizations named in OMB Circular A-122 as not subject to such Circular), and 2 CFR part 220 (OMB Circular A-21 for educational institutions); and (2) OMB Circular A-133 for Single Audit Act requirements for States, local governments, and non-profit organizations and the Compliance Supplement, as appropriate.

Priority of Payment on Defaulted Loans

§307.12 (c) *Priority of payments on defaulted RLF loans. When an RLF Recipient receives proceeds on a defaulted RLF loan that is not subject to liquidation pursuant to § 307.20, such proceeds shall be applied in the following order of priority:*

- (1) *First, towards any costs of collection;*
- (2) *Second, towards outstanding penalties and fees;*
- (3) *Third, towards any accrued interest to the extent due and payable; and*
- (4) *Fourth, towards any outstanding principal balance.*

Legal Cost Reimbursement

The loan applicant is required to pay the Commission for cost of legal services incurred in connection with loan packaging and/or all loan closings. Invoice for legal services will be submitted to the loan applicant based on schedules of cost provided by the Commission's attorney. Payment shall be made immediately upon the Commission's submission of an invoice, but no later than loan closing.

Loan and Accounting System Documents

§307.15(b)(1) *Within sixty (60) days prior to the initial disbursement of EDA funds, an independent accountant familiar with the RLF Recipient's accounting system shall certify to EDA and the RLF Recipient that such system is adequate to identify, safeguard and account for all RLF Capital, outstanding RLF loans and other RLF operations. (2) Prior to the disbursement of any EDA funds, the RLF Recipient shall certify that standard RLF loan documents reasonably necessary or advisable for lending are in place and that these documents have been reviewed by its legal counsel for adequacy and compliance with the terms and conditions of the Grant and applicable State and local law.*

The standard loan documents must include, at a minimum, the following:

- (i) *Loan application;*
- (ii) *Loan agreement;*
- (iii) *Board of directors' meeting minutes approving the RLF loan;*
- (iv) *Promissory note;*
- (v) *Security agreement(s);*
- (vi) *Deed of trust or mortgage (as applicable);*
- (vii) *Agreement of prior lien holder (as applicable); and*
- (viii) *Signed bank turn-down letter demonstrating that credit is not otherwise available on terms and conditions that permit the completion or successful operation of the activity to be financed. EDA will permit the RLF Recipient to accept alternate documentation only if such documentation is allowed in the Recipient's EDA-approved RLF Plan.*

Environmental Considerations

§307. (A) *RLF Recipients must adopt procedures to review the impacts of prospective loan proposals on the physical environment. The Plan must provide for compliance with applicable environmental laws and other regulations, including but not limited to parts 302 and 314 of this chapter. The RLF Recipient must also adopt procedures to comply, and ensure that potential borrowers comply, with applicable environmental laws and regulations. (B) RLF Recipients must*

ensure that prospective borrowers, consultants, or contractors are aware of and comply with the Federal statutory and regulatory requirements that apply to activities carried out with RLF loans. RLF loan agreements shall include applicable Federal requirements to ensure compliance and RLF Recipients must adopt procedures to diligently correct instances of non-compliance, including loan call stipulations. (C) All RLF loan documents and procedures must protect and hold the Federal government harmless from and against all liabilities that the Federal government may incur as a result of providing an RLF Grant to assist directly or indirectly in site preparation or construction, as well as the direct or indirect renovation or repair of any facility or site. These protections apply to the extent that the Federal government may become potentially liable as a result of ground water, surface, soil or other natural or man-made conditions on the property caused by operations of the RLF Recipient or any of its borrowers, predecessors or successors.

The Recipient with the assistance of appropriate staff, shall assess the significance of all environmental impacts of activities to be financed in compliance with the National Environmental Policy Act of 1969 and other Federal environmental mandates, as per the Assurances (SF 424D as revised) executed with the Economic Development Administration. No activity shall be financed which would result in a significant adverse environmental impact unless the impact is to be mitigated to the point of insignificance. When necessary to ensure compliance, any required mitigation shall be made part of the loan conditions.

No project shall be approved which would result in the alteration of or have an adverse impact on any wetland or jurisdictional water without prior consultation with the US Army Corps of Engineers, and, if applicable, obtaining a section 404 permit and completing applicable mitigation requirements set forth in the section 404 permit.

No project shall be approved which would result in potential loss of federally protected species or their critical habitat. The determination regarding potential loss of federally protected species will be made by reviewing the list of federally protected species in the county of the project (available at the US Fish and Wildlife Service website) and comparing the preferred habitat of each species with the existing habitat(s) at the project site. If any potential to affect habitat of federally protected species exists, consultation shall be initiated with the US Fish and Wildlife Service (FWS). Determination for critical habitat shall be made by viewing the Critical Habitat Mapper at the FWS website. If any potential habitat or critical habitat exists on the proposed project site, no activity shall be financed without prior concurrence from FWS and completion of any and all mitigation recommended by FWS.

Generally, no project shall be approved which would result in new above-ground development in a 100-year flood plain. This determination will be made by reviewing FEMA Flood Insurance Rate Maps. If a detailed, written analysis of alternatives performed by the Recipient clearly demonstrates that no practicable alternative to above-ground development in the 100-year floodplain exists, the project may proceed. Flood insurance is required for federally-assisted construction or acquisition in flood-prone areas for all insurable structures.

The State Historic Preservation Officer (SHPO) shall be notified of each loan proposal that involves new construction or expansion and asked to submit comments on the effect of the proposed activity on historic and archaeological resources. The Recipient shall work with SHPO and EDA in cases where SHPO has recommended actions or has been determined an adverse impact. No construction activity shall be initiated or financed prior to concurrence from the SHPO and completion of any and all mitigation recommended by SHPO.

Recipients must comply with the provisions of the Clean Air Act (42 U.S.C. § 7401 et seq.), Clean Water Act (42 U.S.C. § 1251 et seq.) and Executive Order 11738, and shall not use a facility on the Environmental Protection Agency's (EPA) List of Violating Facilities (this list is incorporated into the Excluded Parties List System located at <https://www.sam.gov/portal/public/SAM/>) in performing any Award that is nonexempt under 2 C.F.R. § 1532, and shall notify the Federal Project Officer in writing if it intends to use a facility that is on EPA's List of Violating Facilities or knows that the facility has been recommended to be placed on the List.

All loan applicants shall be requested to provide information indicating whether or not there was hazardous materials such as EPA-listed (see 40 CFR 300) hazardous substances, leaking underground storage tanks, asbestos, polychlorinated biphenyls (PCB), or other hazardous materials on site that have been improperly handled and have the potential of endangering public health. If deemed necessary, loan applicants may be required to perform or provide evidence of a Phase I site assessment to identify possible sources of contamination, a Phase II site assessment to test soil and/or groundwater samples, and a Phase III site remediation involving mitigation of applicable contaminants. In cases where there are unresolved site contamination issues, the Recipient shall work with the loan applicant and the appropriate state environmental agency to resolve these outstanding issues.

No project shall be funded for actions within a Coastal Barrier System or the National Wild and Scenic Rivers system without written permission from EDA.

No project shall be funded if it will result in a disproportionately high and adverse human health or environmental effects on low income and minority populations.

Written records of the determinations and consultations described above shall be maintained in the loan file by the Recipient.

Semi Annual Reporting

§307.14 (A) Frequency of reports. All RLF Recipients, including those receiving Recapitalization Grants for existing RLFs, must complete and submit a semi-annual report in electronic format, unless EDA approves a paper submission. (B) Report contents. RLF Recipients must certify as part of the semi-annual report to EDA that the RLF is operating in accordance with the applicable RLF Plan. RLF Recipients also must describe (and propose pursuant to § 307.9) any modifications to the RLF Plan to ensure effective use of the RLF as a strategic financing tool. (C) RLF Income and Expense Statement. An RLF Recipient using either fifty (50) percent or more (or more than \$100,000) of RLF Income for administrative costs in a six-month (6) Reporting Period must submit to EDA a completed Income and Expense Statement (Form ED-209I or any

successor form) for that Reporting Period in electronic format, unless EDA approves a paper submission.

Records and Retention

§307.13 Records and retention.(A) Closed Loan files and related documents. The RLF Recipient shall maintain Closed Loan files and all related documents, books of account, computer data files and other records over the term of the Closed Loan and for a three-year (3) period from the date of final disposition of such Closed Loan. The date of final disposition of a Closed Loan is the date: (1) Principal, interest, fees, penalties and all other costs associated with the Closed Loan have been paid in full; or (2) Final settlement or discharge and cessation of collection efforts of any unpaid amounts associated with the Closed Loan have occurred. (B) Administrative records. RLF Recipients must at all times: (1) Maintain adequate accounting records and source documentation to substantiate the amount and percent of RLF Income expended for eligible RLF administrative costs. (2) Retain records of administrative expenses incurred for activities and equipment relating to the operation of the RLF for three (3) years from the actual submission date of the last semi-annual report that covers the Reporting Period in which such costs were claimed. (3) Make available for inspection retained records, including those retained for longer than the required period. The record retention periods described in this section are minimum periods and such prescription does not limit any other record retention requirement of law or agreement. In no event will EDA question claimed administrative costs that are more than three (3) years old, unless fraud is at issue.

Loan Collection and Write-off Policy

1. Albemarle Commission will exhaust any and all means available for the collection of all outstanding loans that are declared in default status. The Commission will follow the collection process as set forth by the State of North Carolina following the 30/60/90 day default process.
2. Loans with an outstanding balance that have been placed in default and remain outstanding after 180 days will generally be written off. However, collection efforts will continue until determined not to be cost effective or prospects for recovery no longer exist. A reasonable loss through defaults will be considered without establishing a loan loss reserve. All write-offs must be directed to the board of directors by staff for write-off approval.
3. In the event that it becomes necessary to write off the remaining balance of an uncollectible loan, the recipient will be issued a 1099-C which will also be submitted to the IRS as required.

Audits

The Commission will have a financial and compliance audit conducted of all RLF activities and functions, as part of its annual single audit, to be conducted by an independent certified public accountant. Copies of said audit will be made available to the Commission board of Directors and the Regional Credit Committee, and a copy will be filed with EDA.

Submitted and Approved March #, 2014