CAMDENCOUNTY
new energy. new vision.

BOARD OF COMMISSIONERS

February 2nd, 2015

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
February 2nd, 2015
7:00 P.M. - Regular Meeting
Historic Courtroom, Courthouse Complex
Camden, North Carolina

Welcome

7:00 P.M. **Call to Order** - Chairman Michael McLain

Invocation & Pledge of Allegiance – Chairman Michael 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. **New Business (For discussion and possible action)**

A. FY13-14 Audit for Camden County by Greg Adams, CPA, with Thompson-Price-Scott-Adams & Company ..... (Attachment A)

B. Monthly Tax Report - December .....(Pg. 5-12)

C. Courthouse Complex Security Improvements.....(Pg. 13-31)

ITEM 4. **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..... (Attachment B)
B. Tax Refunds, Pickups, & Releases .....(Pgs. 33-40)
C. Tax Authorization to Collect (March Renewals) .....(Pgs. 41-42)
D. Resolution in support of a future interstate designation ..... (Pgs. 43-44)
E. Settlement Agreement-Camden Square Associates of NC, LLC .....(Pgs. 45-55)

ITEM 5. **Commissioner's Report (For discussion and possible action)**

ITEM 6. **County Manager's Report (For discussion and possible action)**

Recess Commissioner's Meeting

SOUTH CAMDEN WATER & SEWER DISTRICT
BOARD OF DIRECTORS

1. **Call to Order**
2. **Consideration of Agenda**
3. **New Business - (For Discussion and Possible Approval)**
A. Seymour Drive Well Engineering Services Proposal ..... (Pgs. 56-78)
4. **Other Matters (For Discussion and possible action.)**
5. **Adjourn**

Reconvene Commissioner's Meeting

ITEM 7. **Information, Reports & Minutes From Other Agencies** ..... (Pgs. 60-148)

A. Library Monthly Report – December & January ..... (Pgs. 61-62)
B. A Critical Review of Wind Turbines and Health ..... (Pgs. 63-85)
C. Wind Turbine Interactions with Wildlife and their Habitats ..... (Pgs. 86-97)
D. ARPO Board Packet January 21 ..... (Pgs. 98-140)
E. North Carolina Invests More Than $200,000 in Employee Training ..... (Pgs. 141-142)
F. Sales Tax ..... (Pg. 143)
G. The Senior Nutrition Program needs your help. ..... (Pg. 144)
H. Senate appoints committee leadership ..... (Pgs. 145-147)
I. PR-Tax Law Change ..... (Pg. 148)

ITEM 8. **Other Matters (For discussion and possible action)**

ITEM 9. **Adjourn**

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **3.A**

NEW BUSINESS

Meeting Date: **February 2nd, 2015**
Attachments: **1 (115 Pages) - (Attachment A)**
Submitted By: **Finance Officer**

ITEM TITLE: **FY 13/14 Annual Audit**

SUMMARY:

The annual Audit was administered and passed by Thompson, Price, Scott, Adams & Co., P.A. (A Certified Public Accounting Firm)

Greg Adams of the aforementioned firm will give a brief overview of the County's audit.

RECOMMENDATION:

Review & Approve

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **3.B**

NEW BUSINESS

Meeting Date: **February 2nd, 2015**
Attachments: **2 (7 Page)**
Submitted By: **Lisa Anderson, Tax Administrator**

ITEM TITLE: **Monthly Tax Report**
December 2014

SUMMARY:

Monthly Tax Report for December 2014

RECOMMENDATION:

Review & Approve

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

OUTSTANDING TAX DELINQUENCIES BY YEAR

YEAR	REAL PROPERTY	PERSONAL PROPERTY
2013	139,167.47	13,307.52
2012	47,840.93	13,888.02
2011	23,368.99	11,140.94
2010	20,827.90	6,538.28
2009	8,360.86	6,117.03
2008	6,864.63	6,354.62
2007	6,552.05	9,926.25
2006	2,223.60	14,548.14
2005	1,690.71	26,585.64
2004	939.82	12,136.83

TOTAL REAL PROPERTY TAX UNCOLLECTED	257,836.96
TOTAL PERSONAL PROPERTY UNCOLLECTED	120,543.27
TEN YEAR PERCENTAGE COLLECTION RATE	99.43%
COLLECTION FOR 2014 vs. 2013	14,036.46 vs. 21,452.70

LAST 3 YEARS PERCENTAGE COLLECTION RATE

2013	97.81%
2012	99.13%
2011	99.51%

THIRTY LARGEST UNPAID ACCOUNTS

SEE ATTACHMENT "A"

THIRTY OLDEST UNPAID ACCOUNTS

SEE ATTACHMENT "B"

EFFORTS AT COLLECTION IN THE LAST 30 DAYS

ENDING **December** **2014**

BY TAX ADMINISTRATOR

35 NUMBER DELINQUENCY NOTICES SENT

100 FOLLOWUP REQUESTS FOR PAYMENT SENT

2 NUMBER OF WAGE GARNISHMENTS ISSUED

14 NUMBER OF BANK GARNISHMENTS ISSUED

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

0 NUMBER OF PERSONAL VISITS CONDUCTED (COUNTY OFFICES)

0 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

0 NUMBER OF JUDGMENTS FILED

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
R	01-7080-00-17-0129.0000	16,148.33	1	CAMDEN SQUARE ASSOCIATES	SOUTH MILLS	
R	03-8971-00-12-0477.0000	14,715.72	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	01-7989-00-01-1714.0000	8,446.62	7	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
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 TILLETT	SHILOH	171 NECK RD
R	01-7998-01-08-8621.0000	5,361.33	1	WILLIE L. TURNER ETAL	SOUTH MILLS	1289 343 HWY N
R	02-8945-00-54-1099.0000	4,568.58	4	GERTIE LEE & JONOLA T ROUNTREE	CAMDEN	263 BELCROSS RD
R	03-8953-04-81-9832.0000	4,284.93	2	MAIDIA S. CECIL HEIRS	SHILOH	113 TROTMAN RD
R	02-8944-00-31-2148.0000	4,210.91	1	CARL HARRINGTON	CAMDEN	150 SAND HILLS RD
R	03-8972-00-51-8423.0000	3,921.45	2	BRITTON OVERTON	SHILOH	103 WESLEY RD
R	02-8945-00-41-2060.0000	3,860.50	7	LASELLE ETHERIDGE SR.	CAMDEN	168 BUSHELL RD
R	02-8935-02-76-5886.0000	3,446.76	3	EFFIE PAULINE CREEKMORE	CAMDEN	259 158 US E
R	02-8934-03-20-9727.0000	3,295.39	1	RUTH ANN BURGESS ET AL	CAMDEN	158 CHANTILLY RD
R	03-8990-00-08-7291.0000	3,253.88	4	JAMES E RHODES	SHILOH	111 CATALAN DR
R	02-8936-00-00-8926.0000	3,176.48	6	ODELL TRAFTON	CAMDEN	215 SCOTLAND RD
R	01-7080-00-62-1977.0000	3,069.01	7	SANDERS CROSSING OF CAMDEN CO	SOUTH MILLS	117 OTTERS PL
R	03-8952-01-49-1090.0000	2,894.40	4	DRACHMA,INC & SIMSON BAAI,LLC	SHILOH	343 HWY S
R	01-7999-00-02-7813.0000	2,880.10	2	DINA TERESA NANNEY	SOUTH MILLS	112 PINE RIDGE DR
R	02-8936-00-21-4428.0000	2,860.16	1	CAROLYN MCDANIEL	CAMDEN	SCOTLAND RD
R	02-8934-03-20-7985.0000	2,609.31	1	RUTH ANN BURGESS ETAL	CAMDEN	CHANTILLY RD
R	03-8961-00-58-4506.0000	2,581.15	1	WARREN DEAN RIGGS	SHILOH	110 DRIFTWOOD DR
R	03-8889-00-48-0580.0000	2,574.02	2	HECTOR C. PALALAY & MILAGROS O	SHILOH	113 SAILBOAT RD
R	01-7998-01-08-6797.0000	2,489.18	3	EDWARD E. HARRIS JR.	SOUTH MILLS	1295 343 HWY N
R	03-8964-00-40-9957.0000	2,473.10	4	LASALLE SEARS HEIRS	SHILOH	291 BARTLETT RD
R	01-7998-01-18-1579.0000	2,387.20	1	FABIAN DIXON	SOUTH MILLS	1284 343 HWY N
R	03-8962-00-56-7217.0000	2,377.36	4	TONYA HUGHES HARRIS	SHILOH	253 WICKHAM RD
R	02-8934-04-71-8470.0000	2,353.19	7	JAMES MILTON JONES ETAL	CAMDEN	267 COUNTRY CLUB RD
R	01-7989-04-90-6715.0000	2,315.65	3	ANDREW FEREBEE HEIRS	SOUTH MILLS	1334 343 HWY N
R	03-8965-00-44-7928.0000	2,294.85	1	WHALON & KATHLEEN MCCULLEN	SHILOH	404 SANDY HOOK RD

Attachment "A"

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 TILLETT	SHILOH	171 NECK 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	3,860.50	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	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	2,353.19	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	02-8934-03-20-7985.0000	6	2,609.31	RUTH ANN BURGESS ETAL	CAMDEN	CHANTILLY RD
R	01-7989-04-60-1568.0000	6	826.56	EMMA BRITE HEIRS	SOUTH MILLS	116 BLOODFIELD RD
R	03-8971-00-12-0477.0000	5	14,715.72	GILBERT WAYNE OVERTON &	SHILOH	187 THOMAS POINT RD
R	02-8945-00-54-1099.0000	5	4,568.58	GERTIE LEE & JONOLA T ROUNTREE	CAMDEN	263 BELCROSS RD

Attachment '13'

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
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	836.89	9	PAM BUNDY	SHILOH	105 AARON DR
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	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	0000846	296.69	2	TOAN TRINH	SHILOH	229 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	0001952	238.91	2	SANDY BOTTOM MATERIALS,INC	SOUTH MILLS	319 PONDEROSA RD
P	0000421	227.73	3	CLARENCE MUNDEN	CAMDEN	
P	0000010	220.89	7	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001220	219.05	9	KIMBERLY DIANE JOHNSON	SOUTH MILLS	172 KEETER BARN RD
P	0001106	217.72	7	JAMI ELIZABETH VANHORN	SOUTH MILLS	617 MAIN ST
P	0001250	185.18	4	MICHELE LEE TAYLOR	SOUTH MILLS	108 BINGHAM RD
P	0001909	182.40	3	KYLE CALVIN MARTINEAU		256 GARRINGTON ISLAND
P	0000297	177.42	1	ADAM D. & TRACY J.W. JONES	SHAWBORO	114 GARRINGTON ISLAND

Attachment "A"

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
P	0000738	10	1,153.67	LESLIE ETHERIDGE JR	CAMDEN	
P	0001072	10	836.89	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	0000010	7	220.89	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001538	6	743.15	JEFFREY EDWIN DAVIS	HERTFORD	MIC MAC TRAIL
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	0001673	5	177.05	THOMAS PHILLIP WINSLOW	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	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	0001116	3	409.86	AL JORDAN	CAMDEN	390 158 HWY W
P	0001905	3	340.08	AAR CORPORATION ETAL	SOUTH MILLS	211 FLYING TIGER RD
P	0000421	3	227.73	CLARENCE MUNDEN	CAMDEN	

Attachment "1"

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **3.C**

New Business

Meeting Date: **February 2, 2015**
Attachments: **6 (18 Pages)**
Submitted By: **Michael Renshaw, County Manager**

ITEM TITLE: **Courthouse Complex Security Improvements**

SUMMARY:

In the aftermath of the recent shooting incident at the Nash County Courthouse, the Clerk of Court Paula Harrison contacted the County Manager's Office and requested that the Courthouse Complex Security Committee convene for the purpose of discussing potential enhancements to Courthouse Complex security. Of primary concern was the existing lack of access control into portions of the Clerk of Court's office space.

On November 10, 2014 the County Manager met with the Clerk of Court, County Sheriff, Tax Administrator, Planning Director, and Building/Facilities Director to discuss existing security concerns within the Courthouse as well as the Tax and Planning Offices. During the discussion, the committee discussed lack of control over physical access into both the Clerk of Court and Tax Office work areas. These access points include hallway/lobby doors as well as low countertop areas which could allow direct access into controlled areas of both buildings.

The Committee recommended that estimates be obtained for the cost of installing electronic door locks which require an access card for entry in the Courthouse area as well as the Tax and Planning Office. The Committee also recommended the installation of shatter-proof glass windows in both the Courthouse lobby area as well as the Tax Office.

Three estimates were obtained for the installation of electronic door card readers for the Courthouse and Tax/Planning Office. Those estimates are as follows:

	Courthouse	Tax	Total
Gately Communications	**$12,137.62**	**$10,332.06**	**$22,469.68**
Envirocon	**$13,931.00**	**$11,610.00**	**$25,541.00**
Eastern Data	**$8,931.83**	**$8,569.90**	**$17,501.73**

It should be noted that Eastern Data performed a previous installation of electronic door card readers at the Sheriff's Office, hence the software and hardware for this existing system is already in place and would be compatible with the new proposed systems at the Courthouse and Tax/Planning Offices. This existing system has performed extremely well.

To fund the installation of the Courthouse electronic door card readers and shatter-proof glass, the Committee recommends the use of existing Courthouse Facilities Fees. The balance in this fund is approximately $49,640.

To fund the installation of electronic door card readers in the Tax/Planning Offices, the Committee recommends using existing Non-Departmental Capital Outlay-Inventory and Capital Outlay funds from both the Tax and Planning Office approved budgets. The shatter-proof glass window in the Tax Office lobby area will be installed using existing Building/Facilities Maintenance funds and will be completed by County maintenance staff.

RECOMMENDATION:

The County Manager, through the Courthouse Complex Security Committee, recommends that the Camden Board of Commissioners award the installation of electronic door card readers at both the Courthouse and Tax/Planning Offices to Eastern Data and approve funding as outlined in the amount of $17,501.73.

Signal ENGINEERING CORP.
An Affiliate of Gately Communication Co.

BPN# 005815P7

Statement of Work

December 15, 2014

Camden County Sheriff

Supply all material and labor to install electric locks and locking hardware on designated doors of Camden County Courthouse and Tax Office Buildings as follows.

Courthouse Access

Door No. 1:
(1) RCI Rim exit device electric strike, 26D Finish

Door No 2:
(1) RCI 6 Series electric strike for wood frame
(1) Yale grade 1 lever, storeroom function, US 10 Finish

Door No. 3:
(1) RCI 6 Series electric strike for wood frame

Door No. 4:
(1) 1200 LB Magnetic lock
(1) 1/2" Mounting spacer

Door No. 5:
(1) 1200 LB Magnetic lock
(1) 1/2" Mounting Spacer

Door No. 6:
(1) RCI 6 Series electric strike for wood frame
(1) Yale grade 1 lever, storeroom function, US 10 Finish

Tax Office Building

Door No. 1:
(1) RCI 6 Series electric strike for wood frame
(1) Arrow GD 2 lever, storeroom function, 26D Finish

Door No 2:
(1) RCI 6 Series electric strike for wood frame
(1) Arrow GD 2 lever, storeroom function, 26D Finish

Door No. 3:
(1) RCI 6 Series electric strike for wood frame
(1) Arrow GD 2 lever, storeroom function, 26D Finish

Door No. 4:
(1) RCI 6 D Series electric strike for wood frame
(1) Marks GD.1 Lever Storeroom Function 26D Finish
(1) SS Wrap-a-Round Cover for 1 3/4" Thick door, 2 3/4" Bracket

Door No. 5:
(1) RCI Rim exit device electric strike, 26D Finish

Signal ENGINEERING CORP.
An Affiliate of Gately Communication Co.

BPN# 005815P7
DBA: SECO Security Corp.
503 Industry Drive
Hampton, VA 23661
1-800-826-1518

Sales Quote

Camden County Sheriff

SSQU14-00045
12/15/14

Dear Mr. Brandon Blount,

Please see the attached proposal for your review.

Part Number	Description	QTY	Unit Price	Ext Amount
9999	Netbox Controller16 Port +6	1	3,008.00	3,008.00
	s2-NB16-E6R-WM	0	0.00	0.00
5365EGP00	Hid Readers	6	132.13	792.78
SMP7CTX	Smp7 W/Cab, Power Sup. for Cam	1	291.67	291.67
DS151I	Det Sys Pir Request Exit Black	1	149.17	149.17
CM45/3	Door Release	2	110.00	220.00
9999	Reader/System Cable	1	425.00	425.00
9999	Hardware/Wiremold	1	175.00	175.00
SUB	Subcontractor Locksmith	1	3,626.00	3,626.00
INSTALL	Installation	1	3,450.00	3,450.00
		0	0.00	0.00

Prices may or may not include taxes. If you are tax exempt, please forward a tax exempt certificate. All new accounts will be required to provide 20% down payment at time of order. TERMS: 1% / 15 Net 30 (with approved application). Cancelled orders are subject to 20% restocking charge. Quotes are valid for 60 days from date of quote unless specified differently.

Amount	**$ 12,137.62**
Tax Amount	**$ 0.00**
Amount Including Tax	**$ 12,137.62**

Signal ENGINEERING CORP.
An Affiliate of Gately Communication Co.

WWW.SIGNAL-ENG.COM

Sales Quote

Camden County Sheriff
Tax Building

SSQU14-00046

12/15/14

Dear Mr. Brandon Blount,

Please see the attached proposal for your review.

Part Number	Description	QTY	Unit Price	Ext Amount
S2-NN-E6R-WM	S2 Network Node w/5 Doors	1	2,938.57	2,938.57
5365EGP00	Hid Readers	5	132.13	660.65
SMP7CTX	Smp7 W/Cab, Power Sup. for Cam	1	291.67	291.67
DS151I	Det Sys Pir Request Exit Black	1	149.17	149.17
CM45/3	Door Release	2	110.00	220.00
9999	Reader/System Cable	1	275.00	275.00
9999	Hardware/Wiremold	1	125.00	125.00
9999	Wirless Receiver	1	185.00	185.00
9999	Door Release buttons	5	35.00	175.00
SUB	Subcontractor Locksmith	1	2,532.00	2,532.00
INSTALL	Installation	1	2,780.00	2,780.00

Prices may or may not include taxes. If you are tax exempt, please forward a tax exempt certificate. All new accounts will be required to provide 20% down payment at time of order. TERMS: 1% / 15 Net 30 (with approved application). Cancelled orders are subject to 20% restocking charge. Quotes are valid for 60 days from date of quote unless specified differently.

Amount	**$ 10,332.06**
Tax Amount	**$ 0.00**
Amount Including Tax	**$ 10,332.06**

Signal ENGINEERING CORP.
An Affiliate of Gately Communication Co.

DCJS #11-2013
503 Industry Drive Hampton, VA 23661
(757) 826-1518 Fax (757) 826-2782
800-660-SECO

Camden County Courthouse and Access Control System

Statement of Work

Signal Engineering shall provide all labor and materials necessary to install Six (6) doors of access control for the Camden County Courthouse and five (5) doors in the Tax office Building.

Signal Engineering will provide and install the following items:

1. Provide all equipment as specified in the attached equipment list
2. Door control unit in each building to centrally control the doors.
3. Provide electric strikes and magnetic locks as described on the attached document.
4. Install customer supplied computer to run access program.
5. Install four (5) wireless remote buttons with enclosure and associated cabling.
6. Signal Engineering will program, test and insure satisfactory operation of all equipment installed under this task order
7. Provide one year onsite warranty.
8. Provide one year manufacture warranty on all provided equipment.

Clarifications and Assumptions

1. All required 110vac power at Equipment Enclosure mounting locations is provided by the customer.
2. Network drops in both buildings are the responsibility of the customer.
3. Signal Engineering will have unimpeded access to required areas during normal working hours

B. Warranty Coverage Services

Signal Engineering warrants that it's Services under this purchase order will be free of defects in materials and workmanship for a period of one (1 year). Customer's sole remedies are to require Signal Engineering to re-perform the affected Service or to refund, on a pro-rata basis, the Service fee paid for the affected Service.

SIGNAL ENGINEERING DISCLAIMS ALL OTHER EXPRESS OR IMPLIED WARRANTIES INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

Excluded Services

- Service does not include the repair or replacement of Equipment that has become defective or damaged due to physical or chemical misuse or abuse from causes such as lightning, power surges, or liquids.
- Signal Engineering has no obligation or responsibility for cabling provided by others, such as telephone lines, computer networks.
- Service does not include reprogramming of Equipment; accessories, or battery chargers; custom or Special Products; modified units; or Software Upgrades.

C. Additional Information

Pricing is based upon the assumption that installation work will be performed during normal business hours, Monday through Friday excluding Signal Engineering holidays. Signal Engineering will not be responsible for installation delays caused by inclement weather, third-party equipment delivery, third-party vendors or delays caused by the Customer. Any delay may result in the Customer having to issue a change order to cover additional charges and/or a revised completion schedule. Signal Engineering will not be responsible for services provided by third party vendors other than those subcontracted by Signal Engineering for this installation.

Payment Terms:

- 1 % 15 / Net 30 (as of invoice date)
- If not tax exempt, applicable sales tax will apply.
- Progress payment when applicable.
- Materials will be billed upon receipt.
- Orders cannot be processed without a written or verbal purchase order number if so required by your company or government agency.
- Quotes are valid for 60 days from date of quote unless specified differently.
- Cancelled orders are subject to a 20% restocking fee.
- Past Due accounts may incur a 2% service charge.

ENVIROCON, INC.

QUOTATION

P.O. BOX 7349
WILSON, NORTH CAROLINA 27895-7349
Phone (252) 291-4618 Fax (252) 291-6224

TO: Camden County Sheriff's Office	BID DATE: 11/24/2014	SALESPERSON: Donald Blackmon
Job: Camden County Court House		INQUIRY NUMBER: 1124145893

ESTIMATED SHIPPING DATE	SHIPPED VIA	F.O.B.	TERMS

One card access system Installed

2	Push To Exit PB
3	3151 Controller
6	HID 6005 Readers (Exchange Readers Out With Customer)(Quote Includes one Take-On Reader)
1	3114 Contrllor (By Customer)
3	Battery Back up 12VDC 7AH
6	1200 lb Door Mags
2	Motion Sensor for request to exit
1	Power supply 120VAC to 12VDC
1	All 18/2 and Cat5e Wiring
6	Door Contacts
3	12" x 12" Blank Panels for controllers
3	12vdc Batteries
3	120V. Plug in cables for Power Supply
2	Desk Mounted Door Release Buttons

Quote includes "installation of above" including all low voltage wiring. Includes connection to fire alarm system to drop out all doors if the fire alarm is activated.

Note: Customer to supply 120VAC duplex receiptical within 20' of our controllers and power supply.

Price for the above: $13,931.00

Option For 7th Door: Add $1,988.00
NOTE: Maintenance to find out about what can and cannot be done to this door from the historic society.

WE ARE PLEASED TO SUBMIT THE ABOVE QUOTATION FOR YOUR CONSIDERATION, SHOULD YOU PLACE AN ORDER, BE ASSURED IT WILL RECEIVE OUR PROMPT ATTENTION. THIS QUOTATION, FORMAL PURCHASE ORDER, AND/OR SUBCONTRACT FOR SERVICES DESCRIBED IS SUBJECT TO THE CONDITIONS ON THE REVERSE SIDE, AND IS VALID FOR _____DAYS. THEREAFTER IT IS SUBJECT TO CHANGE WITHOUT NOTICE.

BY_____ ACCEPTED_____ DATE_____

PLEASE SIGN ONE COPY AND RETURN WITH YOUR PURCHASE ORDER

THANK YOU

ENVIROCON, INC.

QUOTATION

P.O. BOX 7349
WILSON, NORTH CAROLINA 27895-7349
Phone (252) 291-4618 Fax (252) 291-6224

TO: Camden County Sheriff's Office	BID DATE: 11/24/2014	SALESPERSON: Donald Blackmon
Job: Camden County Tax Office		INQUIRY NUMBER: 1124145894

ESTIMATED SHIPPING DATE	SHIPPED VIA	F.O.B.	TERMS

One card access system installed.

3	3151 Controller
5	HID 6005 Readers (Exchange Readers Out With Customer)(Quote Includes one Take-On Reader)
1	3114 Contrllor (By Customer)
3	Battery Back up 12VDC 7AH
5	1200 lb Door Mags
5	Motion Sensor for request to exit
1	Power supply 120VAC to 12VDC
1	All 18/2 and Cat5e Wiring
5	Door Contacts
3	12" x 12" Blank Panels for controllers
3	12vdc Batteries
3	120V. Plug in cables for Power Supply
2	Desk Mounted Door Release Buttons

Quote includes "installation of above" including all low voltage wiring. Includes connection to fire alarm system to drop out all doors if the fire alarm is activated.

Note: Customer to supply 120VAC duplex receiptical within 20' of our controllers and power supply.

Price for the above: $11,610.00

WE ARE PLEASED TO SUBMIT THE ABOVE QUOTATION FOR YOUR CONSIDERATION, SHOULD YOU PLACE AN ORDER, BE ASSURED IT WILL RECEIVE OUR PROMPT ATTENTION. THIS QUOTATION, FORMAL PURCHASE ORDER, AND/OR SUBCONTRACT FOR SERVICES DESCRIBED IS SUBJECT TO THE CONDITIONS ON THE REVERSE SIDE, AND IS VALID FOR _____DAYS. THEREAFTER IT IS SUBJECT TO CHANGE WITHOUT NOTICE.

BY_____ ACCEPTED_____ DATE_____

PLEASE SIGN ONE COPY AND RETURN WITH YOUR PURCHASE ORDER

THANK YOU

EASTERN DATA
SECURE SOLUTIONS
904 Old Winston Road Kernersville, NC 27284
Phone (336) 996-7097 Fax (980) 422-0121
Serving Our Customers since 1985!

NC Alarm Systems Licensing Board # 1913-CSA
4901 Glenwood Ave, Raleigh, NC 27612, 919-875-3611

Quote

Date	Quote Number
12/8/2014	57-1997

Rep	Region	County/Locality	Lead Source
TWC	NC	Camden	

Customer Name

Camden County
Post Office Box 57
Camden, NC 27921

Ship To

Brandon Blount
Camden County Sheriff's Office
117 Hwy 343 North
Camden, NC 27921

Item #	Description	Qty	Unit	Price	TOTAL
EDSS-ACS	Access Control Package - Courthouse				8,733.80

(1) HES 9600 Rim Mounted Strike
(3) HES 8000 Strike for Cylindrical Locks
(2) 600lb Magnetic Locks
(1) Request-To-Exit Illuminated Button
(1) Motion Sensor for Door Release
(1) Illuminated Button for Door Release
(460ft) 22/4 Wire
(590ft) 18/2 Wire
(1) 6amp 12/24VDC Power Supply w/ 8 Outputs
(1) KeyMaster AC-1100 RS-485 Proximity Card Reader

Scope of Work - Courthouse
Install Customer's KeyMaster AC Panel in Server Closet
Install new Power Supply in Server Closet
Install Readers/Locks as follows:
- CH1 - 9600 Strike
- CH2 - 8000 Strike
- CH3 - 8000 Strike
- CH4 - Mag Lock w/ REX Motion Detector Door Release
- CH5 - Mag Lock w/ REX Push Button Door Release
- CH6 - 8000 Strike - w/ (1) Remote Door Release

Install 22/4 Reader Wire "Daisy Chain" from Reader to Reader - back to Panel
Install 18/2 Lock Wire "Home Run" for Locks back to Panel
Install CH6 Remote Door Release Wire "Home Run" back to Panel
Provide Fire Alarm integration for Mag Locks on CH4 & CH5

Install Customer's Access Control Software on (1) Computer provided by Customer

TOTALS on NEXT Page

Please reference Quote # on Purchase Order. Quote Valid for 60 days.

Sales Tax to be added if not listed on Quote.

Subtotal	
Sales Tax (6.75%)	
TOTAL	

Thank you for allowing us to provide a customized quote!

EASTERN DATA
SECURE SOLUTIONS
904 Old Winston Road Kernersville, NC 27284
Phone (336) 996-7097 Fax (980) 422-0121
Serving Our Customers since 1985!

NC Alarm Systems Licensing Board # 1913-CSA
4901 Glenwood Ave, Raleigh, NC 27612, 919-875-3611

Quote

Date	Quote Number
12/8/2014	57-1997

Rep	Region	County/Locality	Lead Source
TWC	NC	Camden	

Customer Name

Camden County
Post Office Box 57
Camden, NC 27921

Ship To

Brandon Blount
Camden County Sheriff's Office
117 Hwy 343 North
Camden, NC 27921

Item #	Description	Qty	Unit	Price	TOTAL
	This proposal uses the following equipment provided by Customer: (1) KeyMaster Access Control Panel & Subcomponents (5) KeyMaster AC-1100 RS485 Proximity Card Reader (1) KeyMaster Lite Access Control Software (1) Computer* meeting at least minimum specification of KeyMaster Software & Hardware. Computer must be located within approx. 20 feet of KeyMaster AC Panel (Approx. 50) KeyMaster KeyFob Credentials * Customer is responsible for verifying/confirming KeyMaster Software requirements to work with Customer provided Computers (1). Customer will be responsible for the cost of any required KeyMaster Software upgrades to validate and/or operate this Access Control System.				

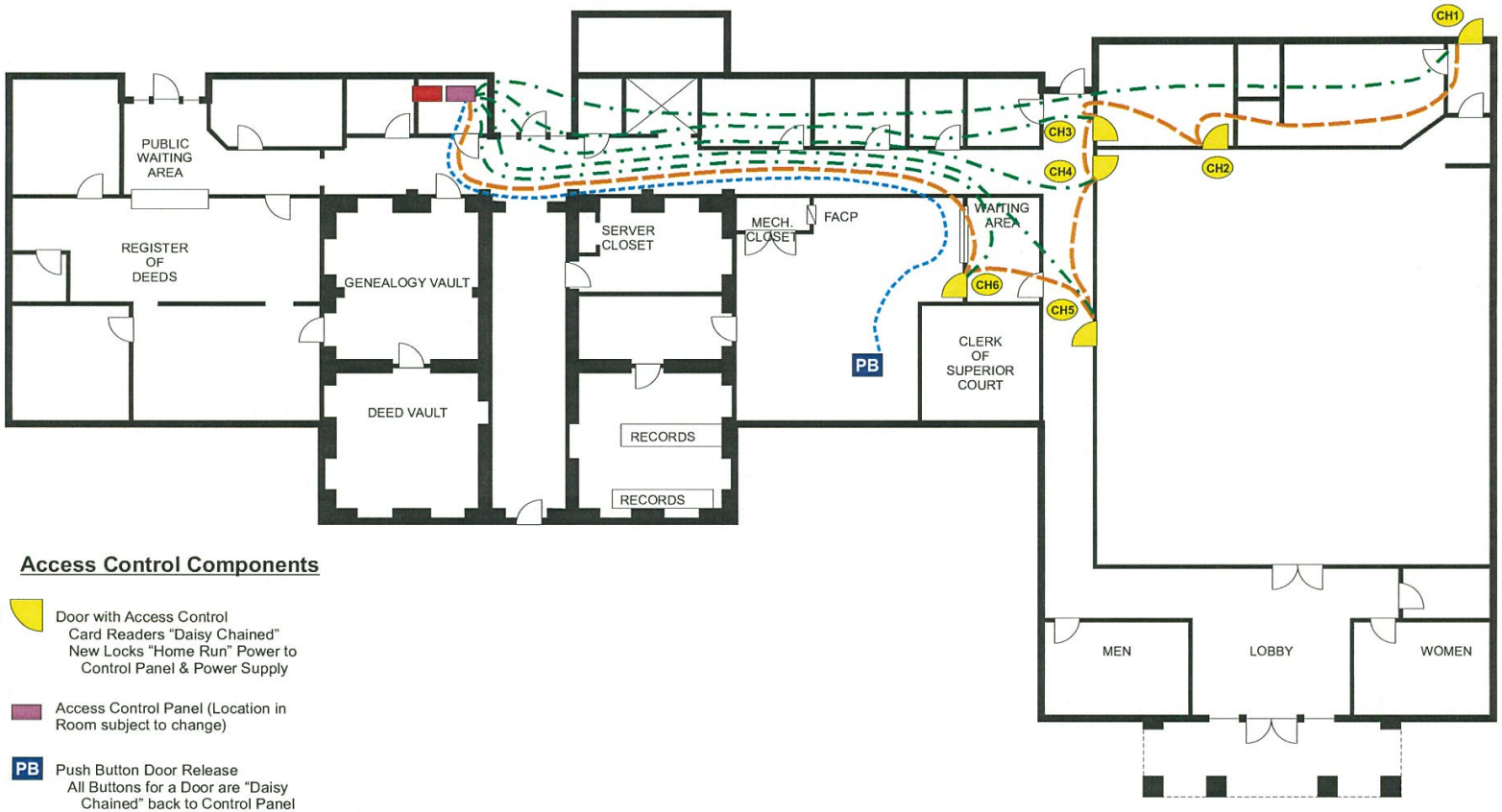
Please reference Quote # on Purchase Order. Quote Valid for 60 days.

Sales Tax to be added if not listed on Quote.

Subtotal	$8,733.80
Sales Tax (6.75%)	$198.03
TOTAL	$8,931.83

Thank you for allowing us to provide a customized quote!

EASTERN DATA
SECURE SOLUTIONS
888.403.9940



Access Control Components

GO1 — Door with Access Control Card Readers "Daisy Chained" New Locks "Home Run" Power to Control Panel & Power Supply

Access Control Panel (Location in Room subject to change)

PB — Push Button Door Release All Buttons for a Door are "Daisy Chained" back to Control Panel & Power Supply

Power Supply

22/4 Wire "Daisy Chained" from Reader to Reader - back to Panel

22/4 Wire "Daisy Chained" from Push Button to Push Button - back to Panel

18/2 Lock Power Wire - "Home Run" for each Lock back to Panel

COURTHOUSE
CAMDEN COUNTY

EASTERN DATA
SECURE SOLUTIONS
904 Old Winston Road Kernersville, NC 27284
Phone (336) 996-7097 Fax (980) 422-0121
Serving Our Customers since 1985!

NC Alarm Systems Licensing Board # 1913-CSA
4901 Glenwood Ave, Raleigh, NC 27612, 919-875-3611

Quote

Date	Quote Number
12/8/2014	57-1998

Rep	Region	County/Locality	Lead Source
TWC	NC	Camden	

Customer Name

Camden County
Post Office Box 57
Camden, NC 27921

Ship To

Brandon Blount
Camden County Sheriff's Office
117 Hwy 343 North
Camden, NC 27921

Item #	Description	Qty	Unit	Price	TOTAL
EDSS-ACS	Access Control Package - Government Offices				8,374.20

(1) HES 9600 Rim Mounted Strike
(4) HES 8000 Strike for Cylindrical Locks
(6) Illuminated Button for Door Release
(740ft) 22/4 Wire
(410ft) 18/2 Wire
(1) 6amp 12/24VDC Power Supply w/ 8 Outputs
(1) KeyMaster AC-1100 RS-485 Proximity Card Reader

Scope of Work - Government Offices
Install Customer's KeyMaster AC Panel in Telephone Closet
Install new Power Supply in Telephone Closet
Install Readers/Locks as follows:
GO1 - 8000 Strike - w/ (2) Remote Door Releases
GO2 - 8000 Strike - w/ (1) Remote Door Release
GO3 - 8000 Strike - w/ (3) Remote Door Releases
GO4 - 8000 Strike
GO5 - 9600 Strike
Install 22/4 Reader Wire "Daisy Chain" from Reader to Reader - back to Panel
Install 18/2 Lock Wire "Home Run" for Locks back to Panel
Install Remote Door Release Wiring "Home Run" back to Panel

Install Customer's Access Control Software on (1) Computer provided by Customer

TOTALS on NEXT Page

Please reference Quote # on Purchase Order. Quote Valid for 60 days.

Sales Tax to be added if not listed on Quote.

Subtotal	
Sales Tax (6.75%)	
TOTAL	

Thank you for allowing us to provide a customized quote!

EASTERN DATA
SECURE SOLUTIONS

904 Old Winston Road Kernersville, NC 27284
Phone (336) 996-7097 Fax (980) 422-0121
Serving Our Customers since 1985!

NC Alarm Systems Licensing Board # 1913-CSA
4901 Glenwood Ave, Raleigh, NC 27612, 919-875-3611

Quote

Date	Quote Number
12/8/2014	57-1998

Rep	Region	County/Locality	Lead Source
TWC	NC	Camden	

Customer Name

Camden County
Post Office Box 57
Camden, NC 27921

Ship To

Brandon Blount
Camden County Sheriff's Office
117 Hwy 343 North
Camden, NC 27921

Item #	Description	Qty	Unit	Price	TOTAL
	This proposal uses the following equipment provided by Customer: (1) KeyMaster Access Control Panel & Subcomponents (4) KeyMaster AC-1100 RS485 Proximity Card Reader (1) KeyMaster Lite Access Control Software* (1) Computer* meeting at least minimum specification of KeyMaster Software & Hardware. Computer must be located within approx. 20 feet of KeyMaster AC Panel (Approx. 50) KeyMaster KeyFob Credentials * Customer is responsible for verifying/confirming KeyMaster Software requirements to work with Customer provided Computers (1). Customer will be responsible for the cost of any required KeyMaster Software upgrades to validate and/or operate this Access Control System.				

Please reference Quote # on Purchase Order. Quote Valid for 60 days.

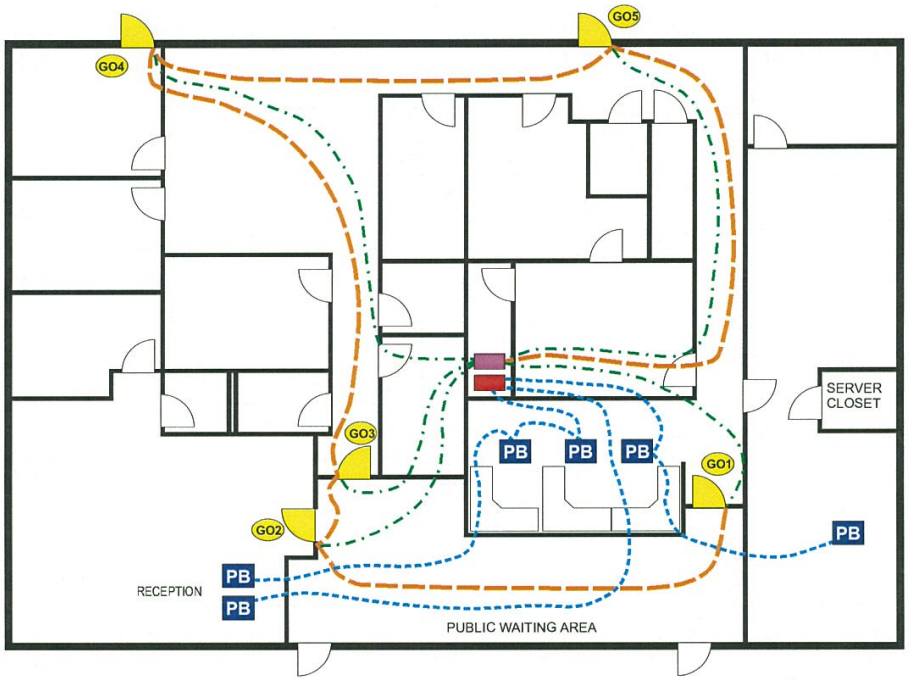
Sales Tax to be added if not listed on Quote.

Subtotal	$8,374.20
Sales Tax (6.75%)	$195.70
TOTAL	$8,569.90

Thank you for allowing us to provide a customized quote!

EASTERN DATA
SECURE SOLUTIONS

888.403.9940



Access Control Components

GO1 Door with Access Control
Card Readers "Daisy Chained"
New Locks "Home Run" Power to Control Panel & Power Supply

Access Control Panel (Location in Room subject to change)

PB Push Button Door Release
All Buttons for a Door are "Daisy Chained" back to Control Panel & Power Supply

Power Supply

22/4 Wire "Daisy Chained" from Reader to Reader - back to Panel

22/4 Wire "Daisy Chained" from Push Button to Push Button - back to Panel

18/2 Lock Power Wire - "Home Run" for each Lock back to Panel

GOVERNMENT OFFICES
CAMDEN COUNTY

85

STATE OF NORTH CAROLINA Administrative Office Of The Courts	FACILITIES FEE ANNUAL ACTIVITY REPORT G.S. 7A-304(a)(2)
County Or Municipality: Camden	Fiscal Year: FY 2013-2014

INSTRUCTIONS: *Please type or print in triplicate. This report is requested pursuant to the responsibilities of the Administrative Officer of the Courts under G.S. 7A-304(a)(2). Please submit the original copy of this report by October 1st to the Controller's Office, provide a copy to the Clerk of Superior Court in your county, and retain a copy for your file.*

MAIL TO: Administrative Office of the Courts
Attention: Controller's Office
P. O. Box 2448
Raleigh, NC 27602

EXPENDITURES

BALANCE Of Facilities Fee Fund On Hand At Beginning Of Fiscal Year, July 1.	$ 57,738.02
Plus Total Fee Revenue Received From Clerk Of Superior Court During The Fiscal Year	$ 22,762.98
Plus Interest Income On Fund During The Fiscal Year	$ 10.75
TOTAL	$ 80,511.75
Less Total Disbursements From Fund During The Fiscal Year *(Provide list of disbursements below.)*	$ 30,871.66
BALANCE Of Facilities Fee Fund On Hand At End Of Fiscal Year, June 30.	$ 49,640.09

DISBURSEMENTS

DATE OF DISBURSEMENT	PURPOSE OF DISBURSEMENT	AMOUNT
monthly	Janitorial Services	6156.00
"	Telephone	424.60
"	Utilities	8667.46
"	Supplies/maintenance	2570.60
"	DA's Office Expense	11,704.00
"	Insurance	1000.00
"	Guardian Addetem Office Rental	349.00
	Total	30871.66

Date: 8-19-14
Signature: Diana C Mansfield
Telephone No.: 252-338-6363 x107
Title: Finance Officer

AOC-A-907M
New 4/90

(Over)

ARTICLE 26.

Additional Powers of District Court Judges and Magistrates.

§ 7A-292. Additional powers of magistrates.

Legal Periodicals. — For survey of 1980 law on civil procedure, see 59 N.C.L. Rev. 1067 (1981).

SUBCHAPTER VI. REVENUES AND EXPENSES OF THE JUDICIAL DEPARTMENT.

ARTICLE 28.

Uniform Costs and Fees in the Trial Divisions.

§ 7A-304. Costs in criminal actions.

(a) In every criminal case in the superior or district court, wherein the defendant is convicted, or enters a plea of guilty or nolo contendere, or when costs are assessed against the prosecuting witness, the following costs shall be assessed and collected, except that when the judgment imposes an active prison sentence, costs shall be assessed and collected only when the judgment specifically so provides:

(1) For each arrest or personal service of criminal process, including citations and subpoenas, the sum of four dollars ($4.00), to be remitted to the county wherein the arrest was made or process was served, except that in those cases in which the arrest was made or process served by a law-enforcement officer employed by a municipality, the fee shall be paid to the municipality employing the officer.

(2) For the use of the courtroom and related judicial facilities, the sum of five dollars ($5.00) in the district court, including cases before a magistrate, and the sum of twenty-three dollars ($23.00) in superior court, to be remitted to the county in which the judgment is rendered. In all cases where the judgment is rendered in facilities provided by a municipality, the facilities fee shall be paid to the municipality. Funds derived from the facilities fees shall be used exclusively by the county or municipality for providing, maintaining, and constructing adequate courtroom and related judicial facilities, including: adequate space and furniture for judges, district attorneys, public defenders, magistrates, juries, and other court related personnel; office space, furniture and vaults for the clerk; jail and juvenile detention facilities; free parking for jurors; and a law library (including books) if one has heretofore been established or if the governing body hereafter decides to establish one. In the event the funds derived from the facilities fees exceed what is needed for these purposes, the county or municipality may, with the approval of the Administrative Officer of the Courts as to the amount, use any or all of the excess to retire outstanding indebtedness incurred in the construction of the facilities, or to reimburse the county or municipality for funds expended in constructing or renovating the facilities (without incurring any indebtedness) within a period of two years before or after the date a district court is established in such county, or to supplement the operations of the General Court of Justice in the county.

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **4.A**

CONSENT AGENDA

Meeting Date: **February 2nd, 2015**
Attachments: **1 (Attachment B)**
Submitted By: **Clerk to the Board**

ITEM TITLE: **Draft Meeting Minutes**

SUMMARY:

2014-11-24 BOC Work Session Draft Minutes
2014-11-24 BOC Public Hearing Draft Minutes

RECOMMENDATION:

Review & Approve

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **4.B**

CONSENT AGENDA

Meeting Date: **February 2nd, 2015**
Attachments: **3 (7 Pages)**
Submitted By: **Dellie Spaulding, Tax Specialist**

ITEM TITLE: **Tax Dept.**
Pick-ups, Releases, & Refunds

SUMMARY:

Pick-ups, Releases, & Refunds

RECOMMENDATION:

FOR COUNTY COMMISSIONERS' APPROVAL

NAME	REASON	TYPE NO.
D.P.Medlin, Jr.	$145.80 Assessment Correction	Release/17188 R=81412-14
Joyce Medlin	$145.80 Assessment Correction	Adjustment/17187 R-81412-14
Carey Farms, Inc.	$366.12 Discovery	Pick-Up/17230 P-11531-14
Wilbur Ray Berry	$135.49 Discovery	Pick-Up/17238 P-11503-14
Steven M. Bonn	$150.08 Discovery	Pick-Up/17242 P-11509-14
Kevin & Stacy Anderson	$100.28 Discovery	Pick-Up/17228 P-11482-14
Melissa P. Linton	$114.44 Discovery	Pick-Up/17273 P-11683-14
Keith Dennis	$119.46 Discovery	Pick-Up/17213 P-11582-14

NAME	REASON	TYPE NO.
NC Dept.of Transportation	$604.64 Release storm water fee owned by State	Release/17078 E-87144-14
Karen Bundy	$185.61 Discovery	Pick-Up/17295 P-11529-14
Donald Simmons Porter, Jr.	$172.78 Discovery	Pick-Up/17350 P-11749-14
George Rowland	$188.21 Discovery	Pick-Up/17370 P-11777-14
Michael & Michelle Stone	$205.26 Discovery	Pick-Up/17447 P-11800-14
Dung Le Tran	$150.62 Discovery	Pick-Up/17458 P-11816-14
Buddy Gregory's Body Shop	$575.09 Discovery	Pick-Up/17499 P-11855-14
Ut Kim Huynh	$198.42 Discovery	Pick-Up/17501 P-11860-14
FFF Investments, LLC	$139.90 Discovery	Pick-Up/17502 P-11857-14
Ricky's Welding	$527.47 Discovery	Pick-Up/17506 P-11862-14
Swain & Temple	$6,406.01 Discovery	Pick-Up/17507 P-11853-14

REFUNDS OVER $100.00

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 12/12/2014 9:57:59 AM

Payee Name	Address 1	Address 2	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Charge	Interest Charge	Total Charge
MARSH, STEVEN	204 MCPHERSON RD		SOUTH MILLS, NC 27976	Proration	0022408922	AUTHORIZED	20123114	Refund Generated due to proration on Bill #0022408922-2014-2014-0000-00	Tag Surrender	11/21/2014	11/24/2014 10:12:30 AM	CAMDEN COUNTY	Tax	($123.19)	$0.00	($123.19)
												SOUTH MILLS FIRE	Tax	($2.08)	$0.00	($2.08)
															Refund	$125.27

Subitted by Lisa S. Anderson Date 1-29-15

Lisa S. Anderson, Tax Administrator Camden Co.

Approved by _____ Date _____

P. Michael McLain, Chairman Camden Co. Board of Commissioners

REFUNDS OVER $100.00

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 1/6/2015 10:08:13 AM

Payee Name	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WESLEY, ALBERT	237 NECK RD		SHILOH, NC 27974	Proration	0019315624	YWD8154	AUTHORIZED	21413244	Refund Generated due to proration on Bill #0019315624-2013-2013-0000-00	Tag Surrender	12/22/2014	12/23/2014 2:28:17 PM	1843	Tax	($100.69)	$0.00	($100.69)
													3	Tax	($1.71)	$0.00	($1.71)
																Refund	$102.40

Submitted by Lisa S. Anderson Date 1-29-15

Lisa S. Anderson, Tax Administrator Camden Co.

Approved by _____ Date _____

P. Michael McLain, Chairman Camden Co. Board of Commissioners

REFUNDS OVER $100.00

ACS Tax System
1/29/15 9:34:55

Refunds to be Issued by Finance Office

CAMDEN COUNTY

Page 1

Refund$	Remit To:	Reference:	Drawer/Transaction Info:
187.99	FIRST AMERICAN TITLE COMPANY 6 CAMPUS CIRCLE WESTLAKE, TX 76262	2014 R 01-8907-00-90-8837.0000 refund Harold Johnson	20141125 1 215475
187.99	Total Refunds		***

Submitted by Lisa S. Anderson Date 1-29-15

Lisa S. Anderson, Tax Administrator Camden Co.

Approved by _____ Date _____

P. Michael McLain, Chairman Camden Co. Board of Commissioners

ACS Tax System
1/29/15 9:24:20

REFUNDS OVER $100.00

Refunds to be Issued by Finance Office

CAMDEN COUNTY

Refund$	Remit To:	Reference:	Drawer/Transaction Info:
2,026.16	CORELOGIC - ATTN:REFUND DEPT. PO BOX 961250 SOUTH MILLS NC 27976	2014 R 81645-14	20141219 2 216162
166.02	FANNIE B. MOORE P. O. BOX 3693 CHULA VISTA CA 91909	2014 R 01-7998-00-52-1860.0000 overpayment on 2014 real taxes	20150106 1 217183
5,182.33	FIRST SOUTH BANK-MORTGAGE LOAN PO BOX 2047 WASHINGTON, NC 27889	2014 R 02-8943-01-06-7347.0000 overpayment alfred w.seidel	20141205 1 215742
7,374.51	Total Refunds		

***

Submitted by Lisa S. Anderson Date 1-29-15

Lisa S. Anderson, Tax Administrator Camden Co.

Approved by _____ Date _____

P. Michael McLain, Chairman Camden Co. Board of Commissioners

REFUNDS OVER $100.00

ACS Tax System
1/29/15 9:06:33

Refunds to be Issued by Finance Office

CAMDEN COUNTY

Page 1

Refund$	Remit To:	Reference:	Drawer/Transaction Info:
813.95	LOANCARE JACKSONVILLE 601 RIVERSIDE AVENUE JACKSONVILLE FL 32204	2014 R 02-8952-02-78-1239.0000 overpayment - R-85540-14	20150106 1 217161
2,751.32	REFUND DEPT.-CORELOGIC RETS PO BOX 961250 FORT WORTH TX 761619858	2014 R-82759 AND R-85143-14 OVERPAYMENT	20141219 2 216153
3,565.27	Total Refunds		

***

Submitted by Lisa S Anderson Date 1-29-15

Lisa S. Anderson, Tax Administrator Camden Co.

Approved by _____ Date _____

P. Michael McLain, Chairman Camden Co. Board of Commissioners

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **4.C**

CONSENT AGENDA

Meeting Date: **February 2nd, 2015**
Attachments: **1 (1 Page)**
Submitted By: **Tax Department**

ITEM TITLE: **Authorization to collect**

SUMMARY:

RECOMMENDATION:

For Review and Possible Approval

STATE OF NORTH CAROLINA

COUNTY OF CAMDEN

TO: The Tax Administrator of Camden County March Ren.) Due 4/15/15 (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
16,803.19	17,723.63	9,791.62	44,318.44

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.

Rosa S. Anderson
Tax Administrator of Camden County

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **4.D**

CONSENT AGENDA

Meeting Date: **February 2nd, 2015**
Attachments: **1 (1 Page)**
Submitted By: **Planning Dept.**

ITEM TITLE: **Resolution No. 2015-02-01**

SUMMARY:

Resolution No. 2015-02-01

A Resolution of the Camden County Board of Commissioners in support of a future interstate designation for US64 and US17 between Raleigh and Hampton Roads

RECOMMENDATION:

For Review and Possible Approval

Resolution No. 2015-02-01

A RESOLUTION OF THE CAMDEN COUNTY BOARD OF COMMISSIONERS IN SUPPORT OF A FUTURE INTERSTATE DESIGNATION FOR US64 AND US17 BETWEEN RALEIGH AND HAMPTON ROADS

WHEREAS, the Camden County Board of Commissioners is the duly recognized legislative body for the County of Camden, NC; and

WHEREAS, the NC Department of Transportation has asked that the US64/US17 corridor from Raleigh to Hampton Roads, VA via Rocky Mount, NC and Elizabeth City, NC be designated as a future Interstate which would help connect I-40/I-440 in Raleigh to I-64 in Hampton Roads, VA; and

WHEREAS, Hampton Roads and Raleigh are two of the largest east coast metropolitan regions which are served by a primary interstate route (I-64 in Hampton Roads and I-40 in Raleigh); and

WHEREAS, the future interstate designation would create a secondary primary interstate for both areas and connect these two economic regions; and

WHEREAS, requesting a future interstate designation for the section of US64/US17 from Raleigh to Hampton Roads and completing improvements which bring this section of roadway up to interstate standards is part of North Carolina Governor Patrick McCroy's "25 Year Vision for North Carolina - Mapping our Future"; and

WHEREAS, the citizens of Northeastern North Carolina share a common interest with the Hampton Roads region for employment, health care, shopping and recreation; and

WHEREAS, businesses currently located in Northeastern North Carolina, and those being recruited to Northeastern North Carolina, have an interest in a safe, fast highway route to the Port of Virginia; and

WHEREAS, the Camden County Board of Commissioners believe an interstate highway will enhance safety and promote economic opportunities for their County.

NOW, THEREFORE BE IT RESOLVED that the Camden County Board of Commissioners hereby supports a future interstate designation for US64 and US17 between Raleigh and Hampton Roads.

_____
P. Michael McLain - Chairman

ATTEST:

(SEAL)

_____
Angela Wooten – Clerk to the Board

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: 4.E

CONSENT AGENDA

Meeting Date: February 2nd, 2015
Attachments: 2 (10 Pages)
Submitted By: County Manager, Mike Renshaw

ITEM TITLE: Settlement Agreement & Confession of Judgment

SUMMARY:

Camden Square Associates of NC, LLC has agreed and signed the attached Settlement Agreement & Confession of Judgment

RECOMMENDATION:

For Review and Possible Approval

NORTH CAROLINA CAMDEN COUNTY	IN THE GENERAL COURT OF JUSTICE SUPERIOR COURT DIVISION FILE NO. 14-CVS-127
CAMDEN COUNTY, A BODY POLITIC AND POLITICAL SUBDIVISION OF THE STATE OF NORTH CAROLINA, PLAINTIFF *v.* **CAMDEN SQUARE ASSOCIATES OF NC, LLC,** A NORTH CAROLINA LIMITED LIABILITY COMPANY and **BANK OF HAMPTON ROADS**, A VIRGINIA BANKING LIMITED LIABILITY COMPANY, DEFENDANTS	**SETTLEMENT AGREEMENT**

This settlement agreement is made and entered into this the 15th day of January, 2015, by and among Camden County, Camden Square Associates of NC, LLC, and Bank of Hampton Roads, a Virginia banking limited liability company.

RECITALS

1. As is indicated in the caption to this document, the parties are currently engaged in litigation in the Superior Court of Camden County wherein Plaintiff seeks to recover ad valorem property tax from Defendant, Camden Square Associates of NC, LLC, together with interest and attorney fees, and if necessary, sale of the property specified in such litigation free and clear of any lien of Defendant, Bank of Hampton Roads.

2. The parties have reached a settlement agreement which each is desirous of pursuing and is made after careful reflection on their current legal position.

3. The ultimate effect of such litigation will be a full payment of all taxes due, as recited hereinafter, together with attorney's fees and interest, by Defendant, Camden Square Associates of NC, LLC, without the necessity of further litigation or the potential of a tax foreclosure sale depriving Defendant, Bank of Hampton Roads of its security on a loan to Defendant, Camden Square Associates of NC, LLC.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter expressed, the parties agree as follows:

Section One
Forbearance of Prosecution by Plaintiff

So long as the following terms are timely complied with, Plaintiff agrees to forebear from prosecution, and to request the Superior Court of Camden County to place this action in a dormant status. However, on failure of Defendant, Camden Square Associates of NC, LLC, to timely meet the obligations incurred herein, Plaintiff shall be free, without further notice, to prosecute its action unhindered by this agreement to the same extent as if it never existed.

Section Two
Time is of the Essence

All obligations arising under this agreement are agreed to be time sensitive and time is of the essence regarding the faithful fulfillment of the obligations imposed upon Defendant, Camden Square Associates of NC, LLC.

Section Three
Agreed Obligation

It is agreed Defendant, Camden Square Associates of NC, LLC, is currently obligated to Plaintiff for ad valorem taxes for the years 2013 and 2014, together with interest accruing, court costs in the amount of $200.00, and attorney's fees in the amount of $2,000.00 for a total sum of $39,548.14, which shall continue to incur interest on unpaid amounts of tax as by law mandated. Said sum shall be paid in twelve (12) equal installments of $3,300.00, the first of which shall be paid simultaneously with the execution of this agreement. Thereafter, a like sum shall be paid on or before the 15th day of each succeeding month with the final payment being made on December 15, 2015, in the stated amount of $3,300.00. At such time, the Tax Administrator will make an adjustment of interest payment, which may result in either a modest additional increase or decrease. In the event an increase has occurred, that amount shall likewise be paid on or before December 15, 2015. If a decrease occurs, any refunds will promptly be paid to Defendant. Payments must be received by the Camden County Tax Administrator no later than 5:00 p.m. on the 15th day of each month. Payment may be by cash, certified funds, or personal check. However, if a check is dishonored, for any reason, that shall be deemed a material breach of this agreement.

Nothing contained herein shall prohibit pre-payment of the then outstanding balance, in whole or in part.

Section Four
Plaintiff's Remedies

Attached hereto as Exhibit "A" is a Confession of Judgment from Defendant, Camden Square Associates of NC, LLC, to Plaintiff, which shall be executed simultaneously with this agreement. The Confession of Judgment shall be held in escrow by Plaintiff and upon timely satisfaction of Defendants' obligations, the same shall be returned to Defendants, marked "satisfied." In the event of a breach of the timely payment requirements, Plaintiff may file the same with the Superior Court of Camden County, which shall provide all relief specified in the Confession of Judgment immediately to the same extent as if this case had been fully litigated and the relief granted had been ordered by the Superior Court of Camden County. This relief includes a judgment against Defendant, Camden Square Associates of NC, LLC, for all unpaid taxes, accumulated interest, and attorney's fees, together with judgment interest of eight percent (8%) per annum as by law provided, as the same may thereafter accrue. Additionally, it is understood, the court will order appointment of a commissioner to sell and further order the subject property be sold by tax foreclosure sale procedures specified in the North Carolina General Statutes. Although no financial relief is requested of, nor shall be granted against Defendant, Bank of Hampton Roads, said Defendant shall not contest the validity of such sale based upon any encumbrance it may otherwise possess on the subject real property nor assert a priority lien.

Section Five
Dismissal of Pending Litigation

If this settlement agreement is timely complied with for full payment, Plaintiff shall cause a voluntary dismissal with prejudice to be filed against Defendants, which dismissal shall be limited to any claims for delinquent taxes accruing in the years 2013 and 2014, together with interest and attorney's fees thereon.

Section Six
Option to Pursue Current Litigation

Nothing contained herein shall, at option of Plaintiff, prohibit Plaintiff from pursuing the current litigation in lieu of relief by the Confession of Judgment, if in Plaintiff's discretion that process is more appropriate. Provided, however, is entitled to but one relief for the outstanding taxes, accumulated interest, filing costs, and attorney's fees and it shall not pursue alternate relief if this agreement is fully complied with.

Section Seven
Careful Review

All Defendants stipulate they have carefully reviewed this settlement agreement, have been given ample time for consideration, have had the opportunity to have the same studied by counsel of their choosing, and that John S. Morrison, attorney for Plaintiff, has given no legal advice to any of them. This agreement is the result of careful consideration and perceived benefit by each Defendant.

Section Eight
Execution in Counterparts Permissible

This document may be executed in counterparts by facsimile or by email with the appropriate electronic signatures.

Entered into this the 15th day of January, 2015, and executed in triplicate originals.

CAMDEN COUNTY, PLAINTIFF

By: _____
Michael Renshaw, County Manager

CAMDEN SQUARE ASSOCIATES OF NC, LLC

By: _____
Waverly Sawyer, Managing Member

_____
E. Lee Boyce, III, Managing Member

_____
Robert A. Widener, Managing Member

BANK OF HAMPTON ROADS,
a Virginia Banking Limited Liability Company

By: _____
Paul A. Driscoll
Title: Senior Vice President

Section Seven
Careful Review

All Defendants stipulate they have carefully reviewed this settlement agreement, have been given ample time for consideration, have had the opportunity to have the same studied by counsel of their choosing, and that John S. Morrison, attorney for Plaintiff, has given no legal advice to any of them. This agreement is the result of careful consideration and perceived benefit by each Defendant.

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Execution in Counterparts Permissible

This document may be executed in counterparts by facsimile or by email with the appropriate electronic signatures.

Entered into this the _____ day of January, 2015, and executed in triplicate originals.

CAMDEN COUNTY, PLAINTIFF

By: _____
Michael Renshaw, County Manager

CAMDEN SQUARE ASSOCIATES OF NC, LLC

By: _____
Waverly Sawyer, Managing Member

_____
E. Lee Boyce, III, Managing Member

_____
Robert A. Widener, Managing Member

BANK OF HAMPTON ROADS,
a Virginia corporation

By: Paul A. Driscoll
Paul A. Driscoll
Title: Senior Vice President

NORTH CAROLINA CAMDEN COUNTY	IN THE GENERAL COURT OF JUSTICE SUPERIOR COURT DIVISION FILE NO. 14-CVS-127
CAMDEN COUNTY, A BODY POLITIC AND POLITICAL SUBDIVISION OF THE STATE OF NORTH CAROLINA, PLAINTIFF *v.* **CAMDEN SQUARE ASSOCIATES OF NC, LLC,** A NORTH CAROLINA LIMITED LIABILITY COMPANY and **BANK OF HAMPTON ROADS**, A VIRGINIA BANKING LIMITED LIABILITY COMPANY, DEFENDANTS	**CONFESSION OF JUDGMENT**

Defendants respectfully show unto the court:

1. Plaintiff is a body politic and political subdivision of the State of North Carolina and as such has power and authority to assess, levy, and collect taxes against real and personal property located within its boundary in accordance with the laws of North Carolina.

2. Defendant, Camden Square Associates of NC, LLC, is a limited liability company brought into existence under the laws of the State of North Carolina and is the owner of the property listed in the Complaint of record in this cause. Ad valorem taxes are owing for the years 2013 and 2014, with accrued interest in the current amount of $39,548.14.

3. The reasonable attorney's fees expended by Plaintiff in collecting these taxes is the sum of $2,000.00. The cost accrued by Plaintiff in filing this action together with service fees is the sum of $200.00.

4. Defendant, Bank of Hampton Roads, a Virginia banking limited liability company, with its principal office located in Chesapeake, Virginia, is the holder of a Deed of Trust on the subject property more particularly described in Book 155, Page 460, of the Camden County Public Registry, which document bears a date of February 27, 2002, and recorded February 28, 2002. But for the priority of ad valorem tax liens, this Defendant would possess a first lien against the subject property.

5. The total amount due at this time, together with penalties and interest, for 2013 and 2014, is $39,548.14 as of January 2015. The undersigned Defendant, Camden Square Associates of NC, LLC, by and through its managing members whose signatures are affixed hereto, authorizes entry judgment in favor of the Plaintiff in the sum of $39,548.14 less any credits for monies paid since the execution of this document by Defendants, or increased by accruing interest on unpaid amounts, which sum may be tendered by counsel for Plaintiff without question or notice to any Defendants herein.

6. Defendants further agree this court shall enter an order appointing a commissioner to sell the real estate described in the Complaint for both tracts after due advertisement in accordance with law and under the direction of this court and to deliver to the purchaser of such sale a Deed to the real estate in fee simple, free and clear of all encumbrances, including those of Defendant, Bank of Hampton Roads, and the interest and equities of redemption of all Defendants in the property will be forever barred and foreclosed.

The commissioner so appointed shall be ordered to pay from the proceeds of the sale the taxes, penalties, interest, and costs due to Plaintiff together with the costs of this action, including a reasonable attorney's fee, in the amount of $2,000 and to pay the surplus, if any, to such parties as may be entitled thereto, or to pay it into the court for the benefit of said parties with particular emphasis being given to the otherwise outstanding lien of Defendant, Bank of Hampton Roads.

7. No financial relief is to be awarded to Plaintiff from the Bank of Hampton Roads, other than it shall surrender without question what would otherwise be its priority lien remedy.

This the 15th day of January, 2015.

CAMDEN COUNTY, PLAINTIFF

By: _____
Michael Renshaw, County Manager

CAMDEN SQUARE ASSOCIATES OF NC, LLC

By: _____
Waverly Sawyer, Managing Member

_____
E. Lee Boyce, III, Managing Member

_____
Robert A. Widener, Managing Member

BANK OF HAMPTON ROADS,
a Virginia Banking Limited Liability Company

By: _____
Paul A. Driscoll
Title: Senior Vice President

STATE OF ~~NORTH CAROLINA~~ VIRGINIA
~~COUNTY~~ CITY OF VIRGINIA BEACH

I, a Notary Public of the County and state aforesaid, certify that **Michael Renshaw, County Manager,** personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this ____ day of January, 2015.

(SEAL) _____
Notary Public

My commission expires: _____

STATE OF ~~NORTH CAROLINA~~ VIRGINIA BEACH
~~COUNTY~~ CITY OF VIRGINIA BEACH

I, a Notary Public for VIRGINIA BEACH CITY ~~County~~, State of ~~North Carolina~~ VIRGINIA do hereby certify that **Waverly Sawyer, Managing Member of Camden Square Associates of NC, LLC**, personally appeared before me this day, and being by me duly sworn, says that he is the **Managing Member of Camden Square Associates of NC, LLC**, and that he, as Managing Member, being authorized to do so, executed the foregoing instrument on behalf of the LLC for the purposes therein expressed. Witness my hand and official stamp or seal, this 21st day of January, 2015.

Erin Star Widener
NOTARY PUBLIC
Commonwealth of Virginia
Reg. #7311422
My Commission Expires Nov. 30, 2018

(SEAL)

Erin Star Widener
Notary Public

My commission expires: Nov. 30, 2018

STATE OF ~~NORTH CAROLINA~~ Virginia
~~COUNTY~~ City OF Virginia Beach

I, a Notary Public for Virginia Beach City ~~County~~, State of ~~North Carolina~~ Virginia do hereby certify that **E. Lee Boyce, III, Managing Member of Camden Square Associates of NC, LLC**, personally appeared before me this day, and being by me duly sworn, says that he is the **Managing Member of Camden Square Associates of NC, LLC**, and that he, as Managing Member, being authorized to do so, executed the foregoing instrument on behalf of the LLC for the purposes therein expressed. Witness my hand and official stamp or seal, this 20th day of January, 2015.

Jennifer A. Saintsing

(SEAL)

Notary Public

My commission expires: 8/31/2018

JENNIFER A. SAINTSING
NOTARY PUBLIC
REG. #7311425
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES AUGUST 31, 2018

STATE OF ~~NORTH CAROLINA~~ Virginia
~~COUNTY~~ OF Virginia Beach
City

I, a Notary Public for Virginia Beach City ~~County,~~ State of ~~North Carolina~~ Virginia do hereby certify that **Robert A. Widener, Managing Member of Camden Square Associates of NC, LLC**, personally appeared before me this day, and being by me duly sworn, says that he is the **Managing Member of Camden Square Associates of NC, LLC**, and that he, as Managing Member, being authorized to do so, executed the foregoing instrument on behalf of the LLC for the purposes therein expressed. Witness my hand and official stamp or seal, this 20th day of January, 2015.

(SEAL) Jennifer A Saintsing
Notary Public

My commission expires: 8/31/2018

JENNIFER A. SAINTSING
NOTARY PUBLIC
REG. #7311425
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES AUGUST 31, 2018

COMMONWEALTH OF VIRGINIA
CITY/~~COUNTY~~ OF VIRGINIA BEACH

I, a Notary Public for VIRGINIA BEACH City/~~County~~, State of Virginia, do hereby certify that **Paul A. Driscoll,** S.V.P. **(Title) of the Bank of Hampton Roads, a Virginia banking limited liability company**, personally appeared before me this day, and being by me duly sworn, says that he is the S.V.P. **(Title) of the Bank of Hampton Roads**, and that he is authorized to execute the foregoing instrument for the purposes therein expressed. Witness my hand and official stamp or seal, this 21st day of January, 2015.

(SEAL) Jacqueline Laughlan
Notary Public

My commission expires: 3-31-2017

JACQUELINE LAUGHLAN
NOTARY PUBLIC
REG # 7255807
MY COMMISSION EXPIRES
3/31/2017
COMMONWEALTH OF VIRGINIA

SOUTH CAMDEN WATER & SEWER DISTRICT
BOARD OF DIRECTORS

AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number: **3.A**

New Business

Meeting Date: **February 2, 2015**
Attachments: **2 (3 pages)**
Submitted By: **David Credle-**
Public Works Manager

ITEM TITLE: **Seymour Drive Well Engineering Services Proposal**

SUMMARY:

Camden County purchased a five acre parcel of land on Seymour Road for an additional raw water production well. The current CIP includes funding for the plans and specifications necessary for permitting and constructing a new production well. The proposal from Diehl & Phillips is included and is under the budgeted amount in the CIP.

RECOMMENDATION:

DISCUSSION AND APPROVAL OF PROPOSAL FOR ENGINEERING AND DESIGN WORK BY DIEHL & PHILLIPS.

DIEHL & PHILLIPS, P.A.

CONSULTING ENGINEERS
1500 Piney Plains Rd., Suite 200
Cary, North Carolina 27518
Telephone (919) 467-9972 – Fax (919) 467-5327

WILLIAM C. DIEHL, P.E.
JOHN F. PHILLIPS, P.E.
ALAN R. KEITH, P.E.

January 28, 2015

County of Camden
P.O. Box 190
Camden, NC 27921

ATTN: Mr. David Credle, Public Works Director

Re: Seymour Well Engineering Services Proposal

Dear Mr. Credle:

I have prepared an engineering services proposal as you requested for developing plans, specifications and contract documents (hereinafter "documents") for the Seymour well. This service proposal is based preparing documents for a production well using the Seymour test well description from GMA as well as based on my observations as to the details associated with your existing wellsites. The documents would include details sufficient to have a production well constructed on the existing Seymour well test site. I am under the impression that you will furnish a recorded plat map of the site prepared by a licensed land surveyor; this map will need to have been tied to a horizontal and vertical grid. The documents will also include plans for a raw water main to connect the proposed Seymour production well to the existing raw water main. Our work product for this phase of the project will include coordinating with Public Water Supply for any necessary permits, as well as submittal to NCDOT for encroachment agreement for the raw water main. Camden County will be responsible for paying any plan review fees for the regulatory agencies involved in plan review. This proposal is for preparing the necessary documents to take the project to the bid phase. Any work associated with the bid phase or construction phase of the project will be addressed in a future proposal, if those services are requested.

Diehl & Phillips, P.A. will provide the described engineering services for a fee of $23,000.00, which will be billed monthly on the basis of percent complete of the work product.

If this proposal is satisfactory, I will forward a short engineering services contract for your action that memorializes the work effort described herein. I sincerely appreciate the opportunity to make this proposal to you and if I can provide further information, please let me know.

Sincerely,

Diehl & Phillips, P.A.

William C. Diehl, P.E.

Relation to Other Projects: This project has been coordinated with several planning and regional projects. These include the following: 1993 Camden County Land Use Plan, The Dismal Swamp Trail Special Trust Fund, and The Northeast North Carolina Regional Economic Development Partnership Thoroughfare plan for Camden County (NCDOT, November 1997).

Description of Land Needs: Proposed project will be located within the NCDOT right-of-way. No land acquisition will be required.

Professional Design Work Detail: Conceptual development, preliminary layout and environmental review have been completed by McGill Associates.

Operating Impact: It is anticipated that the completion of this trail will promote eco-tourism, safely accommodate bicyclists, pedestrians, joggers and birdwatchers. In addition, it will provide interpretive and educational elements for nature and history enthusiasts.

CONSTRUCTION OF ADDITIONAL WELL SITE

ESTIMATED COST: To be Determined

Recommended/unfunded

Priority Level: **2**

Project Description:

Define Problem: Forecasted residential and commercial growth will require additional sources of fresh water.

Recommended Solution: Obtain engineering design plans and construction cost estimate. Construct additional operational well site at the Seymour Drive site.

The current NPDES discharge permit will need to be modified to allow added discharge into the river. The water plant has a current capacity of .72 MGD and an average use of .3 MGD. The State allows 80% use of capacity, which amounts to 576,000 GPD. Subtracting the average use of 300,000 GPD provides only 276,000 GPD for additional development use.

Alternatives: None

Stage of the Project: Planning

Relation to Other Projects: This project is required to attract and support new and existing businesses in Camden County.

Approved Projects with Funding Sources

South Mills Sanitary Sewer (Phase I)

South Mills Sewer Project Expense		$1,513,975
South Mills Sewer Project Revenues		
Clean Water Management Trust Fund		$864,100
Rural Center		$649,875

South Mills Sanitary Sewer (Phase II)

South Mills Sewer Project Expense		$905,535
South Mills Sewer	$586,825	
STEP- Visitor Center	$269,810	
Contingency	$48,900	
South Mills Sewer Project Revenues		
Clean Water Management Trust Fund		$600,000
County Contribution		$35,725
NCDOT Grant		$269,810

Construction of Additional Well Site Project (Seymour Drive)

Land Acquisition Phase (FY 2013-2014)	
Land Purchase Expense	$50,000
Water/Sewer Upgrade Fund Balance	$50,000
Engineering/Site Design Phase (FY 2014-2015)	
Engineering Expense	$40,000

Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Item Number:

INFORMATION

Meeting Date: **February 2nd, 2015**
Attachments:
Submitted By: **Various Department Heads**

ITEM TITLE: **INFORMATION**

SUMMARY:

A. Library Monthly Report – December & January
B. A Critical Review of Wind Turbines and Health
C. Wind Turbine Interactions with Wildlife and their Habitats
D. ARPO Board Packet January 21
E. North Carolina Invests More Than $200,000 in Employee Training
F. Sales Tax
G. The Senior Nutrition Program needs your help
H. Senate appoints committee leadership
I. PR-Tax Law Change

RECOMMENDATION:

Information Only

Camden County Public Library
Library Report to Board of County Commissioners
December 2014

- **Visitor Count:** 1490
- **Hours Open:** 201
- **# Items in Collection:** 10,815 (Opening Day Collection # Items = 4755)
- **Total Check Outs/Renewals:** 2577
- **Library Card Holders:** 1948
- **Computer/ Wireless Use:** 284
- **Juvenile Programs :** 10 programs /131 attendance
- **Adult Programs :** 1 programs /3 attendance
- **Meeting Room:** 3 reservations /13 attendance

Camden County Public Library
Library Report to Board of County Commissioners
January 1-17, 2015

- **Visitor Count:** 1485
- **Days/Hours Open:** 21/181
- **# Items in Collection:** 10946 (Opening Day Collection # Items = 4755)
- **Total Check Outs/Renewals:** 2502
- **Library Card Holders:** 1988
- **Computer/ Wireless Use:** 359
- **Juvenile Programs :** 12 programs /143 attendance
- **Adult Programs :** 1 programs /3 attendance
- **Meeting Room:** 5 reservations /12 attendance

Wind Turbines and Health

A Critical Review of the Scientific Literature

Robert J. McCunney, MD, MPH, Kenneth A. Mundt, PhD, W. David Colby, MD, Robert Dobie, MD, Kenneth Kaliski, BE, PE, and Mark Blais, PsyD

Objective: This review examines the literature related to health effects of wind turbines. **Methods:** We reviewed literature related to sound measurements near turbines, epidemiological and experimental studies, and factors associated with annoyance. **Results:** (1) Infrasound sound near wind turbines does not exceed audibility thresholds. (2) Epidemiological studies have shown associations between living near wind turbines and annoyance. (3) Infrasound and low-frequency sound do not present unique health risks. (4) Annoyance seems more strongly related to individual characteristics than noise from turbines. **Discussion:** Further areas of inquiry include enhanced noise characterization, analysis of predicted noise values contrasted with measured levels postinstallation, longitudinal assessments of health pre- and postinstallation, experimental studies in which subjects are "blinded" to the presence or absence of infrasound, and enhanced measurement techniques to evaluate annoyance.

The development of renewable energy, including wind, solar, and biomass, has been accompanied by attention to potential environmental health risks. Some people who live in proximity of wind turbines have raised health-related concerns about noise from their operations. The issue of wind turbines and human health has also now been explored and considered in a number of policy, regulatory, and legal proceedings.

This review is intended to assess the peer-reviewed literature regarding evaluations of potential health effects among people living in the vicinity of wind turbines. It will include analysis and commentary of the scientific evidence regarding potential links to health effects, such as stress, annoyance, and sleep disturbance, among others, that have been raised in association with living in proximity to wind turbines. Efforts will also be directed to specific components of noise associated with wind turbines such as infrasound and low-frequency sound and their potential health effects.

We will attempt to address the following questions regarding wind turbines and health:

1. Is there sufficient scientific evidence to conclude that wind turbines adversely affect human health? If so, what are the circumstances associated with such effects and how might they be prevented?
2. Is there sufficient scientific evidence to conclude that psychological stress, annoyance, and sleep disturbance can occur as a result of living in proximity to wind turbines? Do these effects lead to adverse health effects? If so, what are the circumstances associated with such effects and how might they be prevented?
3. Is there evidence to suggest that specific aspects of wind turbine sound such as infrasound and low-frequency sound have unique potential health effects not associated with other sources of environmental noise?

The coauthors represent professional experience and training in occupational and environmental medicine, acoustics, epidemiology, otolaryngology, psychology, and public health.

Earlier reviews of wind turbines and potential health implications have been published in the peer-reviewed literature[1–6] by state and provincial governments (Massachusetts, 2012, and Australia, 2014, among others) and trade associations.[7]

This review is divided into the following five sections:

1. Noise: The type associated with wind turbine operations, how it is measured, and noise measurements associated with wind turbines.
2. Epidemiological studies of populations living in the vicinity of wind turbines.
3. Potential otolaryngology implications of exposure to wind turbine sound.
4. Potential psychological issues associated with responses to wind turbine operations and a discussion of the health implications of continuous annoyance.
5. Governmental and nongovernmental reports that have addressed wind turbine operations.

METHODS

To identify published research related to wind turbines and health, the following activities were undertaken:

1. We attempted to identify and assess peer-reviewed literature related to wind turbines and health by conducting a review of PubMed, the National Library of Medicines' database that indexes more than 5500 peer-reviewed health and scientific journals with more than 21 million citations. Search terms were wind turbines, wind turbines and health effects, infrasound, infrasound and health effects, low-frequency sound, wind turbine syndrome, wind turbines and annoyance, and wind turbines and sleep disturbances.
2. We conducted a Google search for nongovernmental organization and government agency reports related to wind turbines and environmental noise exposure (see Supplemental Digital Content Appendix 1, available at: http://links.lww.com/JOM/A179).

From the Department of Biological Engineering (Dr McCunney), Massachusetts Institute of Technology, Cambridge; Department of Epidemiology (Dr Mundt), Environ International, Amherst, Mass; Travel Immunization Clinic (Dr Colby), Middlesex-London Health Unit, London, Ontario, Canada; Dobie Associates (Dr Dobie), San Antonio, Tex; Environment, Energy and Acoustics (Mr Kaliski), Resource Systems Group, White River Junction, Vt; and Psychological Evaluation and Research Laboratory (Dr Blais), Massachusetts General Hospital, Boston.

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The authors declare no conflicts of interest.

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3. After identifying articles obtained via these searches, they were categorized into five main areas that are noted below (section D) and referred to the respective authors of each section for their review and analysis. Each author then conducted their own additional review, including a survey of pertinent references cited in the identified articles. Articles were selected for review and commentary if they addressed exposure and a health effect—whether epidemiological or experimental—or were primary exposure assessments.
4. Identified studies were categorized into the following areas:

   I. Sound, its components, and field measurements conducted in the vicinity of wind turbines;
   II. Epidemiology;
   III. Effects of sound components such as infrasound and low-frequency sound on health;
   IV. Psychological factors associated with responses to wind turbines;
   V. Governmental and nongovernmental reports.

5. The authors are aware of reports and commentaries that are not in the scientific or medical peer-reviewed literature that have raised concern about potential health implications for people who live near wind turbines. These reports describe relatively common symptoms with numerous causes, including headache, tinnitus, and sleep disturbance. Because of the difficulties in comprehensively identifying non–peer-reviewed reports such as these, and the inherent uncertainty in the quality of non–peer-reviewed reports, they were not included in our analysis, aside from some books and government reports that are readily identified. A similar approach of excluding non–peer-reviewed literature in scientific reviews is used by the World Health Organization (WHO)'s International Agency for Research on Cancer (IARC) in its deliberations regarding identification of human carcinogens.[8] International Agency for Research on Cancer, however, critically evaluates exposure assessments not published in the peer-reviewed literature, if conducted with appropriate quality and in accordance with international standards and guidelines. International Agency for Research on Cancer uses this policy for exposure assessments because many of these efforts, although containing valuable data in evaluating health risks associated with an exposure to a hazard, are not routinely published. The USA National Toxicology Program also limits its critical analysis of potential carcinogens to the peer-reviewed literature. In our view, because of the critical effect of scientific studies on public policy, it is imperative that peer-reviewed literature be used as the basis. Thus, in this review, only peer review studies are considered, aside from exposure-related assessments.

RESULTS

Characteristics of Wind Turbine Sound

In this portion of the review, we evaluate studies in which sound near wind turbines has been measured, discuss the use of modeled sound levels in dose–response studies, and review literature on measurements of low-frequency sound and infrasound from operating wind turbines. We evaluate sound levels measured in areas, where symptoms have been reported in the context of proximity to wind turbines. We address methodologies used to measure wind turbine noise and low-frequency sound. We also address characteristics of wind turbine sound, sound levels measured near existing wind turbines, and the response of humans to different levels and characteristics of wind turbine sound. Special attention is given to challenges and methods of measuring wind turbine noise, as well as low-frequency sound (20 to 200 Hz) and Infrasound (less than 20 Hz).

Wind turbines sound is made up from both moving components and interactions with nonmoving components of the wind turbine (Fig. 1). For example, mechanical components in the nacelle can generate noise and vibration, which can be radiated from the structure, including the tower. The blade has several components that create aerodynamic noise, such as the blade leading edge, which contacts the wind first in its rotation, the trailing edge, and the blade tip. Blade/tower interactions, especially where the blades are downwind of the tower, can create infrasound and low-frequency sound. This tower orientation is no longer used in large wind turbines.[9]

Sound Level and Frequency

Sound is primarily characterized by its pitch or frequency as measured in Hertz (Hz) and its level as measured in decibels (dB). The frequency of a sound is the number of times in a second that the medium through which the sound energy is traveling (ie, air, in the case of wind turbine sound) goes through a compression cycle. Normal human hearing is generally in the range of 20 to 20,000 Hz. As an example, an 88-key piano ranges from about 27.5 to 4186 Hz with middle C at 261.6 Hz. As in music, ranges of frequencies can be described in "octaves," where the center of each octave band has a frequency of twice that of the previous octave band (this is also written as a "1/1 octave band"). Smaller subdivisions can be used such as 1/3 and 1/12 octaves. The level of sound pressure for each frequency band is reported in decibel units.

To represent the overall sound level in a single value, the levels from each frequency band are logarithmically added. Because human hearing is relatively insensitive to very low- and high-frequency sounds, frequency-specific adjustments or weightings are added to the unweighted sound levels before summing to the overall level. The most common of these is the A-weighting, which simulates the human response to various frequencies at relatively low levels (40 phon or about 50 dB). Examples of A-weighted sound levels are shown in Fig. 2.

Other weightings are cited in the literature, such as the C-weighting, which is relatively flat at the audible spectrum; G-weighting, which simulates human perception and annoyance of sound that lie wholly or partly in the range from 1 to 20 Hz; and Z-weighting, which does not apply any weighting. The weighting of the sound is indicated after the dB label. For example, an A-weighted sound level of 45 dB would be written as 45 dBA or 45 dB(A). If no label is shown, the weighting is either implied or unweighted.

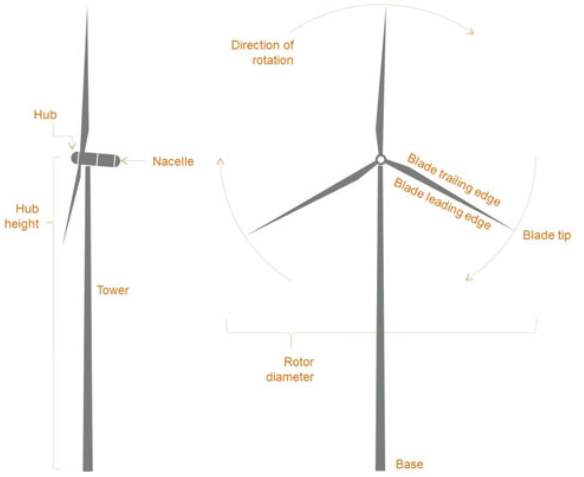

FIGURE 1 . Schematic of a modern day wind turbine.

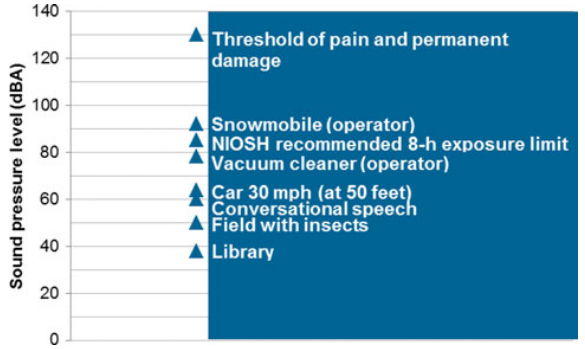

FIGURE 2. Sample A-weighted sound pressure levels.

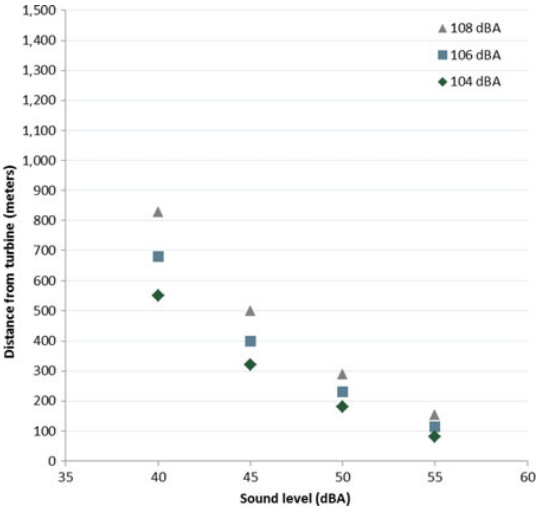

FIGURE 3. Sound levels at varying setbacks and turbine sound power levels—RSG Modeling, Using ISO 9613-2.

Beyond the overall level, wind turbine noise may be amplitude modulated or have tonal components. Amplitude modulation is a regular cycling in the level of pure tone or broadband sound. A typical three-bladed wind turbine operating at 15 RPM would have a modulation period or cycle length of about 1.3 seconds. Tones are frequencies or narrow frequency bands that are much louder than the adjacent frequencies in sound spectra. Prominent tones can be identified through several standards, including ANSI S12.9 Part 4 and IEC 61400-11. Relative high-, mid-, and low-frequency content can also define how the sound is perceived, as well as many qualitative factors unique to the listener. Consequently, more than just the overall levels can be quantified, and studies have measured the existence of amplitude modulation, prominent tones, and spectral content in addition to the overall levels.

Wind Turbine Sound Power and Pressure Levels

The sound *power* level is the intrinsic sound energy radiated by a source. It is not dependent on the particular environment of the sound source and the location of the receiver relative to the source. The sound *pressure* level (SPL), which is measured by a sound-level meter at a location, is a function of the sound *power* emitted by neighboring sources and is highly dependent on the environment and the location of the receiver relative to the sound source(s).

Wind turbine sound is typically broadband in character with most of the sound energy at lower frequencies (less than 1000 Hz). Although wind turbines produce sound at frequencies less than the 25 Hz 1/3 octave band, sound power data are rarely published below that frequency. Most larger, utility-scale wind turbines have sound power levels between 104 and 107 dBA. Measured sound levels because of wind turbines depend on several factors, including weather conditions, the number of turbines, turbine layout, local topography, the particular turbine used, distance between the turbines and the receiver, and local flora. Meteorological conditions alone can cause 7 to 14 dB variations in sound levels.[10] Examples of the SPLs because of a single wind turbine with three different sound powers, and at various distances, are shown in Fig. 3 as calculated with ISO 9613-2.[11] Measurement results of A-weighted, C-weighted, and G-weighted sound levels have confirmed that wind turbine sound attenuates logarithmically with respect to distance.[12]

With respect to noise standards, Hessler and Hessler[13] found an arithmetic average of 45 dBA daytime and 40 dBA nighttime for governments outside the United States, and a nighttime average of 47.7 dBA for US state noise regulation and siting standards. The metrics for those levels can vary. Common metrics are the day-evening-night level (Lden), day-night level (Ldn), equivalent average level (Leq), level exceeded 90% of the time (L90), and median (L50). The application of how these are measured and the time period over which they are measured varies, meaning that, from a practical standpoint, sound-level limits are even more varied than the explicit numerical level. The Leq is one of the more commonly used metric. It is the logarithmic average of the squared relative pressure over a period of time. This results in a higher weighting of louder sounds.

Owing to large number of variables that contribute to SPLs because of wind turbines at receivers, measured levels can vary dramatically. At a wind farm in Texas, O'Neal et al[14] measured sound levels with the nearest turbine at 305 m (1000 feet) and with four turbines within 610 m (2000 feet) at 50 to 51 dBA and 63 dBC (10-minute Leq), with the turbines producing sufficient power to emit the maximum sound power. During the same test, sound levels were 27 dBA and 47 dBC (10-minute Leq) inside a home that was located 290 m (950 feet) from the nearest turbine and within 610 m (2000 feet) of four turbines[15] (see Fig. 4).

Bullmore et al[16] measured wind turbine sound at distances from 100 to 754 m (330 to 2470 feet), where they found sound levels ranging from 40 to 55 dBA over various wind conditions. At typical receiver distances (greater than 300 m or 1000 feet), sound was attenuated to below the threshold of hearing at frequencies above the 1.25 kHz 1/3 octave band. In studies mentioned here, measurements were made with the microphone between 1 and 1.6 m (3 and 5 feet) above ground.

Wind Turbine Emission Characteristics

Low-Frequency Sound and Infrasound

Low-frequency sound is typically defined as sound from 20 to 200 Hz, and infrasound is sound less than 20 Hz. Low-frequency sound and infrasound measurement results at distances close to wind turbines (< 500 meters) typically show infrasound because of wind farms, but not above audibility thresholds (such as ISO 226 or as published by the authors[12,15,17–21,149]). One study found sound levels 360 m and 200 m from a wind farm to be 61 dBG and 63 dBG, respectively. The threshold of audibility for G-weighted sound levels is 85 dBG. The same paper found infrasound levels of 69 dBG 250 m from a coastal cliff face and 76 dBG in downtown Adelaide, Australia.[18] One study found that, even at distances less than 450 feet (136 m), infrasound levels were 80 dBG or less. At more typical receiver distances (greater than 300 m or 1000 feet), infrasound levels were 72 dBG or less. This corresponded to A-weighted sound

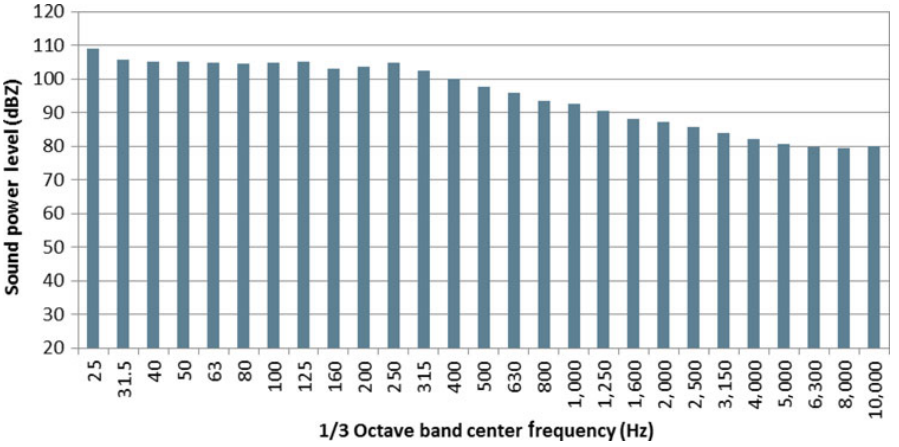

FIGURE 4. Sound power of the Siemens SWT 2.3-93 (TX) wind turbine.[15]

levels of 56 and 49 dBA, respectively, higher than most existing regulatory noise limits.[12]

Farther away from wind farms (1.5 km) infrasound is no higher than what would be caused by localized wind conditions, reinforcing the necessity for adequate wind-caused pseudosound reduction measures for wind turbine sound-level measurements.[22]

Low-frequency sound near wind farms is typically audible, with levels crossing the threshold of audibility between 25 and 125 Hz depending on the distance between the turbines and measurement location.[12,15,19,20,23] Figure 5 shows the frequency spectrum of a wind farm measured at about 3500 feet compared with a truck at 50 feet, a field of insects and birds, wind moving through vegetation, and the threshold of audibility according to ISO 387-7.

Amplitude Modulation

Wind turbine sound emissions vary with blade velocity and are characterized in part by amplitude modulation, a broadband oscillation in sound level, with a cycle time generally corresponding to the blade passage frequency. The modulation is typically located in the 1/1 octave bands from 125 Hz to 2 kHz. Fluctuation magnitudes are typically not uniform throughout the frequency range. These fluctuations are typically small (2 to 4 dB) but under more unusual circumstances can be as great as 10 dB for A-weighted levels and as much as 15 dB in individual 1/3 octave bands.[19,24] Stigwood et al[24] found that, in groups of several turbines, the individual modulations can often synchronize causing periodic increases in the modulation magnitude for periods of 6 to 20 seconds with occasional periods where the individual turbine modulations average each other out, minimizing the modulation magnitude. This was not always the case though, with periods of turbine synchronization occasionally lasting for hours under consistent high wind shear, wind strength, and wind direction.

Amplitude modulation is caused by many factors, including blade passage in front of the tower (shadowing), sound emission directivity of the moving blade tips, yaw error of the turbine blades (where the turbine blades are not perpendicular to the wind), inflow turbulence, and high levels of wind shear.[19,24,25] Amplitude modulation level is not correlated with wind speed. Most occurrences of "enhanced" amplitude modulation (a higher magnitude of modulation) are caused by anomalous meteorological conditions.[19] Amplitude modulation varies by site. Some sites rarely exhibit amplitude modulation, whereas at others amplitude modulation has been measured up to 30% of the time.[10] It has been suggested by some that amplitude modulation may be the cause of "infrasound" complaints because of confusing of amplitude modulation, the modulation of a broadband sound, with actual infrasound.[19]

Tonality

Tones are specific frequencies or narrow bands of frequencies that are significantly louder than adjacent frequencies. Tonal sound is not typically generated by wind turbines but can be found in some cases.[20,26] In most cases, the tonal sound occurs at lower frequencies (less than 200 Hz) and is due to mechanical noise originating from the nacelle, but has also been found to be due to structural vibrations originating from the tower, and anomalous aerodynamic characteristics of the blades[27] (see Fig. 5).

Sound Levels at Residences where Symptoms Have Been Reported

One recent research focus has been the sound levels at (and in) the residences of people who have complained about sound levels emitted by turbines as some have suggested that wind turbine noise may be a different type of environmental noise.[28] Few studies have actually measured sound levels inside or outside the homes of people. Several hypotheses have been proposed about the characteristics of wind turbine noise complaints, including infrasound,[28] low-frequency tones,[20] amplitude modulation,[19,29] and overall noise levels.

Overall Noise Levels

Because of the large variability of noise sensitivity among people, sound levels associated with self-reported annoyance can vary considerably. (Noise sensitivity and annoyance are discussed in more detail later in this review.) People exposed to measured external sound levels from 38 to 53 dBA (10-minute or 1-hour Leq). Department of Trade and Industry,[19] Walker et al,[28] Gabriel et al,[29] and van den Berg et al[30,149] have reported annoyance. Sound levels have also been measured inside complainant residences at between 22 and 37 dBA (10-minute Leq).[19]

Low Frequency and Infrasonic Levels

Concerns have been raised in some settings that low-frequency sound and infrasound may be special features of wind turbine noise that lead to adverse health effects.[31] As a result, noise measurements in areas of operating wind turbines have focused specifically

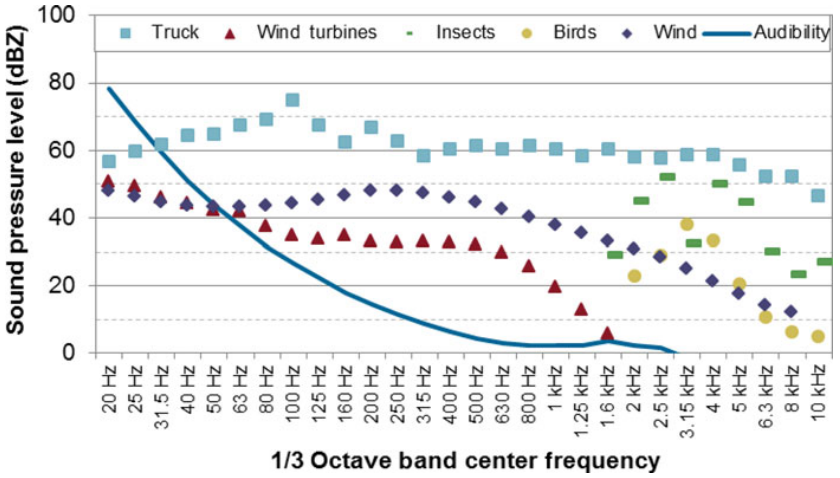

FIGURE 5. Comparison of frequency spectrum of a truck passby at 50 feet, wind turbines at 3500 feet, insects, birds, wind, and the threshold of audibility according to ISO 387-7.

on sound levels in the low-frequency range and occasionally the infrasonic range.

Infrasonic sound levels at residences are typically well below published audibility thresholds, even thresholds for those particularly sensitive to infrasound. Nevertheless, low-frequency sound typically exceeds audibility thresholds in a range starting between 25 and 125 Hz.[19,20,23] In some cases, harmonics of the blade passage frequency (about 1 Hz, ie infrasound) have been measured at homes of people who have raised concerns about health implications of living near wind turbine with sound levels reaching 76 dB; however, these are well below published audibility thresholds.[28]

Amplitude Modulation

Amplitude modulation has been suggested as a major cause of complaints surrounding wind turbines, although little data have been collected to confirm this hypothesis. A recent study of residents surrounding a wind farm that had received several complaints showed predicted sound levels at receiver distances to be 33 dBA or less. Residents were instructed to describe the turbine sound, when they found it annoying. Amplitude modulation was present in 68 of 95 complaints. Sound recorders distributed to the residents exhibited a high incidence of amplitude modulation.[29]

Limited studies have addressed the percentage of complaints surrounding utility-scale wind farms, with only one comparing the occurrence of complaints with sound levels at the homes. The complaint rate among residents within 2000 feet (610 m) of the perimeter of five mid-western United States wind farms was approximately 4%. All except one of the complaints were made at residences, where wind farm sound levels exceeded 40 dBA.[13] The authors used the LA90 metric to assess wind farm sound emissions. LA90 is the A-weighted sound level that is exceeded 90% of the time. This metric is used to eliminate wind-caused spikes and other short-term sound events that are not caused by the wind farm.

In Northern New England, 5% of households within 1000 m of turbines complained to regulatory agencies about wind turbine noise.[32] All complaints were included, even those that were related to temporary issues that were resolved. Up to 48% of the complainants were at wind farms, where at least one noise violation was found or a variance from the noise standard. A third of the all complaints were due to a single wind farm.

Sound Measurement Methodology

Collection of accurate, comparable, and useful noise data depends on careful and consistent methodology. The general methodology for environmental sound level monitoring is found in ANSI 12.9 Part 2. This standard covers basic requirements that include the type of measurement equipment necessary, calibration procedures, windscreen specifications, microphone placement guidance, and suitable meteorological conditions. Nevertheless, there are no recommendations for mitigating the effects of *high* winds (greater than 5 m/s) or measuring in the infrasonic frequency range (less than 20 Hz).[33] Another applicable standard is IEC 61400-11, which provides a method for determining the sound power of individual wind turbines. The standard gives specifications for measurement positions, the type of data needed, data analysis methods, report content requirements, determination of tonality, determination of directivity, and the definitions and descriptors of different acoustical parameters.[34] The standard specifies a microphone mounting method to minimize wind-caused pseudosound, but some have found the setup to be insufficient under gusty wind conditions, and no recommendations are given for infrasound measurement.[35] Because the microphone is ground mounted, it is not suitable for long-term measurements.

Low-Frequency Sound and Infrasound Measurement

There are no standards currently in place for the measurement of wind turbine noise that includes the infrasonic range (ie, frequencies less than 20 Hz), although one is under development (ANSI/ASA S12.9 Part 7). Consequently, all current attempts to measure low-frequency sound and infrasound have either used an existing methodology, an adapted existing methodology, or proposed a new methodology.

The main problem with measuring low-frequency sound and infrasound in environmental conditions is wind-caused pseudosound due to air pressure fluctuation, because air flows over the microphone. With conventional sound-level monitoring, this effect is minimized with a wind screen and/or elimination of data measured during windy periods (less than 5 m/s [11 mph] at a 2-m [6.5 feet] height).[36] In the case of wind turbines, where maximum sound levels may be coincident with ground wind speeds greater than 5 m/s (11 mph), this is not the best solution. With infrasound in particular, wind-caused pseudosound can influence measurements, even at wind speeds down to 1 m/s.[12] In fact, many sound-level meters do not measure infrasonic frequencies.

A common method of dealing with infrasound is using an additional wind screen to further insulate the microphone from air flow.[18,35] In some cases, this is simply a larger windscreen that further insulates the microphone from air flow.[35] One author used a

windscreen with a subterranean pit to shelter the microphone, and another used wind resistant cloth.[35] A compromise to an underground microphone mounting is mounting the microphone close (20-cm height) to the ground, minimizing wind influence, or using a standard ground mounted microphone with mounting plate, as found in IEC 61400-11.[35] Low-frequency sound and infrasound differences between measurements made with dedicated specialized windscreens and/or measurement setup and standard wind screens/measurements setups can be quite large.[12,37] Nevertheless, increased measurement accuracy can come at the cost of reduced accuracy at higher frequencies using some methods.[38]

To further filter out wind-caused pseudosound, some authors have advocated a combination of microphone arrays and signal processing techniques. The purpose of the signal processing techniques is to detect elements of similarity in the sound field measured at the different microphones in the array.

Levels of infrasound from other environmental sources can be as high as infrasound from wind turbines. A study of infrasound measured at wind turbines and at other locations away from wind turbines in South Australia found that the infrasound level at houses near the wind turbines is no greater than that found in other urban and rural environments. The contribution of wind turbines to the infrasound levels is insignificant in comparison with the background level of infrasound in the environment.[22]

Conclusions

Wind turbine noise measurement can be challenging because of the necessity of measuring sound levels during high winds, and down to low frequencies. No widely accepted measurement methodologies address all of these issues, meaning that methods used in published measurements can differ substantially, affecting the comparability of results.

Measurements of low-frequency sound, infrasound, tonal sound emission, and amplitude-modulated sound show that infrasound is emitted by wind turbines, but the levels at customary distances to homes are typically well below audibility thresholds, even at residences where complaints have been raised. Low-frequency sound, often audible in wind turbine sound, typically crosses the audibility threshold between 25 and 125 Hz depending on the location and meteorological conditions.[12,15,19,20,23] Amplitude modulation, or the rapid (once per second) and repetitive increase and decrease of broadband sound level, has been measured at wind farms. Amplitude modulation is typically 2 to 4 dB but can vary more than 6 dB in some cases (A-weighted sound levels).[19,24]

A Canadian report investigated the total number of noise-related complaints because of operating wind farms in Alberta, Canada, over its entire history of wind power. Wind power capacity exceeds 1100 MW; some of the turbines have been in operation for 20 years. Five noise-oriented complaints at utility-scale wind farms were reported over this period, none of which were repeated after the complaints were addressed. Complaints were more common during construction of the wind farms; other power generation methods (gas, oil, etc) received more complaints than wind power. Farmers and ranchers did not raise complaints because of effects on crops and cattle.[41] An Australian study found a complaint rate of less than 1% for residents living within 5 km of turbines greater than 1 MW. Complaints were concentrated among a few wind farms; many wind farms never received complaints.[15]

Reviewing complaints in the vicinity of wind farms can be effective in determining the level and extent of annoyance because of wind turbine noise, but there are limitations to this approach. A complaint may be because of higher levels of annoyance (rather annoyed or very annoyed), and the amount of annoyance required for an individual to complain may be dependent on the personality of the person and the corresponding attitude toward the visual effect of the turbines, their respective attitudes toward wind energy, and whether they derive economic benefit from the turbines. (All of these factors are discussed in more detail later in this report.)

Few studies have addressed sound levels at the residents of people who have described symptoms they consider because of wind turbines. Limited available data show a wide range of levels (38 to 53 dBA [10-minute or 1-hour Leq] outside the residence and from 23 to 37 dBA [10-minute Leq] inside the residence).[19,26,28,28] The rate of complaints surrounding wind farms is relatively low; 3% for residents within 1 mile of wind farms and 4% to 5% within 1 km.[13,32,41]

Epidemiological Studies of Wind Turbines

Key to understanding potential effects of wind turbine noise on human health is to consider relevant evidence from well-conducted epidemiological studies, which has the advantage of reflecting risks of real-world exposures. Nevertheless, environmental epidemiology is an observational (vs experimental) science that depends on design and implementation characteristics that are subject to numerous inherent and methodological limitations. Nevertheless, evidence from epidemiological studies of reasonable quality may provide the best available indication of whether certain exposures—such as industrial wind turbine noise—may be harming human health. Critical review and synthesis of the epidemiological evidence, combined with consideration of evidence from other lines of inquiry (ie, animal studies and exposure assessments), provide a scientific basis for identifying causal relationships, managing risks, and protecting public health.

Methods

Studies of greatest value for validly identifying risk factors for disease include well-designed and conducted cohort studies and case–control studies—provided that specific diseases could be identified—followed by cross-sectional studies (or surveys). Case reports and case series do not constitute epidemiological studies and were not considered because they lack an appropriate comparison group, which can obscure a relationship or even suggest one where none exists.[39,40,42] Such studies may be useful in generating hypotheses that might be tested using epidemiological methods but are not considered capable of demonstrating causality, a position also taken by international agencies such as the WHO.[8]

Epidemiological studies selected for this review were identified through searches of PubMed and Google Scholar using the following key words individually and in various combinations: "wind," "wind turbine," "wind farm," "windmill," "noise," "sleep," "cardiovascular," "health," "symptom," "condition," "disease," "cohort," "case–control," "cross-sectional," and "epidemiology." In addition, general Web searches were performed, and references cited in all identified publications were reviewed. Approximately 65 documents were identified and obtained, and screened to determine whether (1) the paper described a primary epidemiological study (including experimental or laboratory-based study) published in a peer-reviewed health, medical or relevant scientific journal; (2) the study focused on or at least included wind turbine noise as a risk factor; (3) the study measured at least one outcome of potential relevance to health; and (4) the study attempted to relate the wind turbine noise with the outcome.

Results

Of the approximately 80 articles initially identified in the search, only 20 met the screening criteria (14 observational and six controlled human exposure studies), and these were reviewed in detail to determine the relative quality and validity of reported findings. Other documents included several reviews and commentaries[4,5,7,43–51]; case reports, case studies, and surveys[23,52–54]; and documents published in media other than peer-reviewed journals. One study published as part of a conference

proceedings did not meet the peer-reviewed journal eligibility criterion but was included because it seemed to be the first epidemiological study on this topic and an impetus for subsequent studies.[55]

The 14 observational epidemiological studies were critically reviewed to assess their relative strengths and weaknesses on the basis of the study design and the general ability to avoid selection bias (eg, the selective volunteering of individuals with health complaints), information bias (eg, under- or overreporting of health complaints, possibly because of reliance on self-reporting), and confounding bias (the mixing of possible effects of other strong risk factors for the same disease because of correlation with the exposure).

Figure 6 depicts the 14 observational epidemiological studies published in peer-reviewed health or medical journals, all of which were determined to be cross-sectional studies or surveys. As can be seen from the figure, the 14 publications were based on analyses of data from only eight different study populations, that is, six publications were based on analyses of a previously published study (eg, Pedersen et al[56] and Bakker et al[57] were based on the data from Pedersen et al[58]) or on combined data from previously published studies (eg, Pedersen and Larsman[59] and Pedersen and Waye[60] were based on the combined data from Pedersen and Waye[61,62]; and Pedersen[63] and Janssen et al[64] were based on the combined data from Pedersen et al,[58] Pedersen and Waye,[61] and Pedersen and Waye[62]). Therefore, in the short summaries of individual studies below, publications based on the same study population(s) are grouped.

Summary of Observational Epidemiological Studies

Possibly the first epidemiological study evaluating wind turbine sound and noise annoyance was published in the proceedings of the 1993 European Community Wind Energy Conference.[55] Investigators surveyed 574 individuals (159 from the Netherlands, 216 from Germany, and 199 from Denmark). Up to 70% of the people resided near wind turbines for at least 5 years. No response rates were reported, so the potential for selection or participation bias cannot be evaluated. Wind turbine sound levels were calculated in 5 dBA intervals for each respondent, on the basis of site measurements and residential distance from turbines. The authors claimed that noise-related annoyance was weakly correlated with objective sound levels but more strongly correlated with indicators of respondents' attitudes and personality.[55]

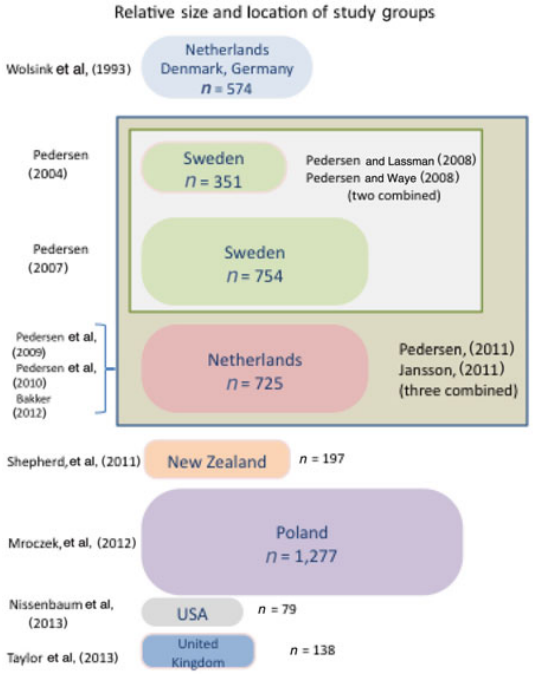

FIGURE 6. The 14 observational epidemiological studies published in peer-reviewed health or medical journals, all of which were determined to be cross-sectional studies or surveys.

In a cross-sectional study of 351 participants residing in proximity to wind turbines (power range 150 to 650 kW), Pederson (a coauthor of the Wolsink[55] study) and Persson and Waye[61] described a statistically significant association between modeled wind turbine audible noise estimates and self-reported annoyance. In this section, "statistically significant" means that the likelihood that the results were because of chance is less than 5%. No respondents among the 12 exposed to wind turbine noise less than 30 dBA reported annoyance with the sound; however, the percentage reporting annoyance increased with noise exceeding 30 dBA. No differences in health or well-being outcomes (eg, tinnitus, cardiovascular disease, headaches, and irritability) were observed. With noise exposures greater than 35 dBA, 16% of respondents reported sleep disturbance, whereas no sleep disturbance was reported among those exposed to less than 35 dBA. Although the authors observed that the risk of annoyance from wind turbine noise exposure increased statistically significantly with each increase of 2.5 dBA, they also reported a statistically significant risk of reporting noise annoyance among those self-reporting a negative attitude toward the visual effect of the wind turbines on the landscape scenery (measured on a five-point scale ranging from "very positive" to "very negative" opinion). These results suggest that attitude toward visual effect is an important contributor to annoyance associated with wind turbine noise. In addition to its reliance on self-reported outcomes, this study is limited by selection or participation bias, suggested by the difference in response rate between the highest-exposed individuals (78%) versus lowest-exposed individuals (60%).

Pederson[62] examined the association between modeled wind turbine sound pressures and self-reported annoyance, health, and well-being among 754 respondents in seven areas in Sweden with wind turbines and varying landscapes. A total of 1309 surveys were distributed, resulting in a response rate of 57.6%. Annoyance was significantly associated with SPLs from wind turbines as well as having a negative attitude toward wind turbines, living in a rural area, wind turbine visibility, and living in an area with rocky or hilly terrain. Those annoyed by wind turbine noise reported a higher prevalence of lowered sleep quality and negative emotions than those not annoyed by noise. Because of the cross-sectional design, it cannot be determined whether wind turbine noise caused these complaints or if those who experienced disrupted sleep and negative emotions were more likely to notice and report annoyance from noise. Measured SPLs were not associated with any health effects studied. In the same year, Petersen et al reported on what they called a "grounded theory study" in which 15 informants were interviewed in depth regarding the reasons they were annoyed with wind turbines and associated noise. Responses indicated that these individuals perceived the turbines to be an intrusion and associated with feelings of lack of control and influence.[65] Although not an epidemiological study, this exercise was intended to elucidate the reasons underlying the reported annoyance with wind turbines.

Further analyses of the combined data from Pedersen and Waye[61,62] (described above) were published in two additional papers.[59,60] The pooled data included 1095 participants exposed to wind turbine noise of at least 30 dBA. As seen in the two original studies, a significant association between noise annoyance and SPL was observed. A total of 84 participants (7.7%) reported being fairly or very annoyed by wind turbine noise. Respondents reporting wind turbines as having a negative effect on the scenery were also

statistically significantly more likely to report annoyance to wind turbine noise, regardless of SPLs.[59] Self-reported stress was higher among those who were fairly or very annoyed compared with those not annoyed; however, these associations could not be attributed specifically to wind turbine noise. No differences in self-reported health effects such as hearing impairment, diabetes, or cardiovascular diseases were reported between the 84 (7.7%) respondents who were fairly or very annoyed by wind turbine noise compared with all other respondents.[60] The authors did not report the power of the study.

Pederson et al[56–58] evaluated the data from 725 residents in the Netherlands living within 2.5 km of a site containing at least two wind turbines of 500 kW or greater. Using geographic information systems methods, 3727 addresses were identified in the study target area, for which names and telephone numbers were found for 2056; after excluding businesses, 1948 were determined to be residences and contacted. Completed surveys were received from 725 for a response rate of 37%. Although the response rate was lower than in previous cross-sectional studies, nonresponse analyses indicated that similar proportions responded across all landscape types and sound pressure categories.[57] Calculated sound levels, other sources of community noise, noise sensitivity, general attitude, and visual attitude toward wind turbines were evaluated. The authors reported an exposure–response relationship between calculated A-weighted SPLs and self-reported annoyance. Wind turbine noise was reported to be more annoying than transportation noise or industrial noise at comparable levels. Annoyance, however, was also correlated with a negative attitude toward the visual effect of wind turbines on the landscape. In addition, a statistically significantly decreased level of annoyance from wind turbine noise was observed among those who benefited economically from wind turbines, despite equal perception of noise and exposure to generally higher (greater than 40 dBA) sound levels.[58] Annoyance was strongly correlated with self-reporting a negative attitude toward the visual effect of wind turbines on the landscape scenery (measured on a five-point scale ranging from "very positive" to "very negative" opinion). The low response rate and reliance on self-reporting of noise annoyance limit the interpretation of these findings.

Results of further analyses of noise annoyance were reported in a separate report,[56] which indicated that road traffic noise had no effect on annoyance to wind turbine noise and vice versa. Visibility of, and attitude toward, wind turbines and road traffic were significantly related to annoyance from their respective noise source; stress was significantly associated with both types of noise.[56,157]

Additional analyses of the same data were performed using a structural equation approach that indicated that, as with annoyance, sleep disturbance increased with increasing SPL because of wind turbines; however, this increase was statistically significant only at pressures of 45 dBA and higher. Results of analyses of the combined data from the two Swedish[61,62] and the Dutch[58] cross-sectional studies have been published in two additional papers. Using the combined data from these three predecessor studies, Pedersen et al[56,58] identified 1755 (ie, 95.9%) of the 1830 total participants for which complete data were available to explore the relationships between calculated A-weighted SPLs and a range of indicators of health and well-being. Specifically, they considered sleep interruption; headache; undue tiredness; feeling tense, stressed, or irritable; diabetes; high blood pressure; cardiovascular disease; and tinnitus.[63] As in the precursor studies, noise annoyance indoors and outdoors was correlated with A-weighted SPLs. Sleep interruption seemed at higher sound levels and was also related to annoyance. No other health or well-being variables were consistently related to SPLs. Stress was not directly associated with SPLs but was associated with noise-related annoyance.

Another report based on these data (in these analyses, 1820 of the 1830 total participants) modeled the relationship between wind turbine noise exposure and annoyance indoors and outdoors.[64] The authors excluded respondents who benefited economically from wind turbines, then compared their modeled results with other modeled relationships for industrial and transportation noise; they claimed that annoyance from wind turbine noise at or higher than 45 dBA is associated with more annoyance than other noise sources.

Shepherd et al,[66] who had conducted an earlier evaluation of noise sensitivity and Health Related Quality of Life (HRQL),[158] compared survey results from 39 residents located within 2 km of a wind turbine in the South Makara Valley in New Zealand with 139 geographically and socioeconomically matched individuals who resided at least 8 km from any wind farm. The response rates for both the proximal and more distant study groups were poor, that is, 34% and 32%, respectively, although efforts were made to blind respondents to the study hypotheses. No indicator of exposure to wind turbine noise was considered beyond the selection of individuals based on the proximity of their residences from the nearest wind turbine. Health-related quality-of-life (HRQOL) scales were used to describe and compare the general well-being and well-being in the physical, psychological, and social domains of each group. The authors reported statistically significant differences between the groups in some HRQOL domain scores, with residents living within 2 km of a turbine installation reporting lower mean physical HRQOL domain score (including lower component scores for sleep quality and self-reported energy levels) and lower mean environmental quality-of-life (QOL) scores (including lower component scores for considering one's environment to be less healthy and being less satisfied with the conditions of their living space). No differences were reported for social or psychological HRQOL domain scores. The group residing closer to a wind turbine also reported lower amenity but not related to traffic or neighborhood noise annoyance. Lack of actual wind turbine and other noise source measurements, combined with the poor response rate (both noted by the authors as limitations), limits the inferential value of these results because they may pertain to wind turbine emissions.[66]

Possibly the largest cross-sectional epidemiological study of wind turbine noise on QOL was conducted in an area of northern Poland with the most wind turbines.[67] Surveys were completed by a total of 1277 adults (703 women and 574 men), aged 18 to 94 years, representing a 10% two-stage random sample of the selected communities. Although the response rate was not reported, participants were sequentially enrolled until a 10% sample was achieved, and the proportion of individuals invited to participate but unable or refusing to participate was estimated at 30% (B. Mroczek, dr hab n. zdr., e-mail communication, January 2, 2014). Proximity of residence was the exposure variable, with 220 (17.2%) respondents within 700 m; 279 (21.9%) between 700 and 1000 m; 221 (17.3%) between 1000 and 1500 m; and 424 (33.2%) residing more than 1500 m from the nearest wind turbine. Indicators of QOL and health were measured using the Short Form–36 Questionnaire (SF-36). The SF-36 consists of 36 questions specifically addressing physical functioning, role-functioning physical, bodily pain, general health, vitality, social functioning, role-functioning emotional, and mental health. An additional question concerning health change was included, as well as the Visual Analogue Scale for health assessment. It is unclear whether age, sex, education, and occupation were controlled for in the statistical analyses. The authors report that, within all subscales, those living closest to wind farms reported the best QOL, and those living farther than 1500 m scored the worst. They concluded that living in close proximity of wind farms does not result in the worsening of, and might improve, the QOL in this region.[67]

A small survey of residents of two communities in Maine with multiple industrial wind turbines compared sleep and general health outcomes among 38 participants residing 375 to 1400 m from the nearest turbine with another group of 41 individuals residing 3.3 to 6.6 km from the nearest wind turbine.[68] Participants completed questionnaires and in-person interviews on a range of

health and attitudinal topics. Prevalence of self-reported health and other complaints was compared by distance from the wind turbines, statistically controlling for age, sex, site, and household cluster in some analyses. Participants living within 1.4 km of a wind turbines reported worse sleep, were sleepier during the day, and had worse SF-36 Mental Component Scores compared with those living farther than 3.3 km away. Statistically significant correlations were reported between Pittsburgh Sleep Quality Index, Epworth Sleepiness Scale, SF-36 Mental Component Score, and log-distance to the nearest wind turbine. The authors attributed the observed differences to the wind turbines[68]; methodological problems such as selection and reporting biases were overlooked. This study has a number of methodological limitations, most notably that all of the "near" turbine groups were plaintiffs in a lawsuit against the wind turbine operators and had already been interviewed by the lead investigator prior to the study. None of the "far" group had been interviewed; they were "cold called" by an assistant. This differential treatment of the two groups introduces a bias in the integrity of the methods and corresponding results. Details of the far group, as well as participation rates, were not noted.[68]

In another study, the role of negative personality traits (defined by the authors using separate scales for assessing neuroticism, negative affectivity, and frustration intolerance) on possible associations between actual and perceived wind turbine noise and medically unexplained nonspecific symptoms was investigated via a mailed survey.[69] Of the 1270 identified households within 500 m of eight 0.6 kW micro-turbine farms and within 1 km of four 5 kW small wind turbine farms in two cities in the United Kingdom, only 138 questionnaires were returned, for a response rate of 10%. No association was noted between calculated and actual noise levels and nonspecific symptoms. A correlation between perceived noise and nonspecific symptoms was seen among respondents with negative personality traits. Despite the participant group's reported representativeness of the target population, the low survey response rate precludes firm conclusions on the basis of these data.[69]

In a study of residents living near a "wind park" in Western New York State, surveys were administered to 62 individuals living in 52 homes.[70] The wind park included 84 turbines. No association was noted between self-reported annoyance and short duration sound measurements. A correlation was noted between the measure of a person's concern regarding health risks and reported measures of the prevalence of sleep disturbance and stress. While a cross-sectional study is based on self-reported annoyance and health indicators, and therefore limited in its interpretation, one of its strengths is that it is one of the few studies that performed actual sound measurements (indoors and outdoors).

A small but detailed study on response to the wind turbine noise was carried out in Poland.[71] The study population consisted of 156 people, age 15–82 years, living in the vicinity of 3 wind farms located in the central and northwestern parts of Poland. No exclusion criteria were applied, and each individual agreeing to participate was sent a questionnaire patterned after the one used in the Pederson 2004 and Pederson 2007 studies and including questions on living conditions, self-reported annoyance due to noise from wind turbines, and self-assessment of physical health and well-being (such as headaches, dizziness, fatigue, insomnia, and tinnitus). The response rate was 71%. Distance from the nearest wind turbine and modeled A-weighted SPLs were considered as exposure indicators. One third (33.3%) of the respondents found wind turbine noise annoying outdoors, and one fifth (20.5%) found the noise annoying while indoors. Wind turbine noise was reported as being more annoying than other environmental noises, and self-reported annoyance increased with increasing A-weighted SPLs. Factors such as attitude toward wind turbines and "landscape littering" (visual impact) influenced the perceived annoyance from the wind turbine noise. This study, as with most others, is limited by the cross-sectional design and reliance on self-reported health and well-being indicators; however, analyses focused on predictors of self-reported annoyance, and found that wind turbine noise, attitude toward wind turbines, and attitude toward "landscape littering" explain most of the reported annoyance.

Other Possibly Relevant Studies

A publication based on the self-reporting of 109 individuals who "perceived adverse health effects occurring with the onset of an industrial wind turbine facility" indicated that 102 reported either "altered health or altered quality of life." The authors appropriately noted that this was a survey of self-selected participants who chose to respond to a questionnaire specifically designed to attract those who had health complaints they attributed to wind turbines, with no comparison group. Nevertheless, the authors inappropriately draw the conclusion that "Results of this study suggest an underlying relationship between wind turbines and adverse health effects and support the need for additional studies."[48(p.336)] Such a report cannot provide valid evidence of any relationship for which there is no comparison and is of little if any inferential value.

Researchers at the School of Public Health, University of Sydney, in Australia conducted a study to explore psychogenic explanations for the increase around 2009 of wind farm noise and/or health complaints and the disproportionate corresponding geographic distribution of those complaints.[52] They obtained records of complaints about noise or health from residents living near all 51 wind farms (1634 turbines) operating between 1993 and 2012 from wind farm companies and corroborated with documents such as government public enquiries, news media records, and court affidavits. Of the 51 wind farms, 33 (64.7%) had no record of noise or health complaints, including all wind farms in Western Australia and Tasmania. The researchers identified 129 individuals who had filed complaints, 94 (73%) of whom lived near six wind farms targeted by anti-wind advocacy groups. They observed that 90% of complaints were registered after anti-wind farm groups included health concerns as part of their advocacy in 2009. The authors concluded that their findings were consistent with their psychogenic hypotheses.

Discussion

No cohort or case–control studies were located in this updated review of the peer-reviewed literature. The lack of published case–control studies is less surprising and less critical because there has been no discrete disease or constellation of diseases identified that likely or might be explained by wind turbine noise. Anecdotal reports of symptoms associated with wind turbines include a broad array of nonspecific symptoms, such as headache, stress, and sleep disturbance, that afflict large proportions of the general population and have many recognized risk factors. Retrospectively associating such symptoms with wind turbines or even measured wind turbine noise—as would be necessary in case–control studies—does not prevent recall bias from influencing the results.

Although cross-sectional studies and surveys have the advantage of being relatively simple and inexpensive to conduct, they are susceptible to a number of influential biases. Most importantly, however, is the fact that, because of the simultaneous ascertainment of both exposure (eg, wind turbine noise) and health outcomes or complaints, the temporal sequence of exposure–outcome relationship cannot be demonstrated. If the exposure cannot be established to precede the incidence of the outcome—and not the reverse, that is, the health complaint leads to increased perception of or annoyance with the exposure, as with insomnia headaches or feeling tense/stressed/irritable—the association cannot be evaluated for a possible causal nature.

Conclusions

A critical review and synthesis of the evidence available from the eight study populations studied to date (and reported in 14 publications) provides some insights into the hypothesis that wind turbine noise harms human health in those living in proximity to wind turbines. These include the following:

- No clear or consistent association is seen between noise from wind turbines and any reported disease or other indicator of harm to human health.
- In most surveyed populations, some individuals (generally a small proportion) report some degree of annoyance with wind turbines; however, further evaluation has demonstrated:
  - Certain characteristics of wind turbine sound such as its intermittence or rhythmicity may enhance reported perceptibility and annoyance;
  - The context in which wind turbine noise is emitted also influences perceptibility and annoyance, including urban versus rural setting, topography, and landscape features, as well as visibility of the wind turbines;
  - Factors such as attitude toward visual effect of wind turbines on the scenery, attitude toward wind turbines in general, personality characteristics, whether individuals benefit financially from the presence of wind turbines, and duration of time wind turbines have been in operation all have been correlated with self-reported annoyance; and
  - Annoyance does not correlate well or at all with objective sound measurements or calculated sound pressures.
- Complaints such as sleep disturbance have been associated with A-weighted wind turbine sound pressures of higher than 40 to 45 dB but not any other measure of health or well-being. Stress was associated with annoyance but not with calculated sound pressures.[63]
- Studies of QOL including physical and mental health scales and residential proximity to wind turbines report conflicting findings–one study (with only 38 participants living within 2.0 km of the nearest wind turbine) reported lower HRQOL among those living closer to wind turbines than respondents living farther away,[66] whereas the largest of all studies (with 853 living within 1500 m of the nearest wind turbine)[67] found that those living closer to wind turbines reported higher QOL and health than those living farther away.[67]

Because these statistical correlations arise from cross-sectional studies and surveys in which the temporal sequence of the exposure and outcome cannot be evaluated, and where the effect of various forms of bias (especially selection/volunteer bias and recall bias) may be considerable, the extent to which they reflect causal relationships cannot be determined. For example, the claims such as "We conclude that the noise emissions of wind turbines disturbed the sleep and caused daytime sleepiness and impaired mental health in residents living within 1.4 km of the two wind turbines installations studied" cannot be substantiated on the basis of the actual study design used and some of the likely biases present.[70]

Notwithstanding the limitations inherent to cross-sectional studies and surveys—which alone may provide adequate explanation for some of the reported correlations—several possible explanations have been suggested for the wind turbines–associated annoyance reported in many of these studies, including attitudinal and even personality characteristics of the survey participants.[69] Pedersen and colleague,[59] who have been involved in the majority of publications on this topic, noted "The enhanced negative response [toward wind turbines] could be linked to aesthetical response, rather than to multi-modal effects of simultaneous auditory and visual stimulation, and a risk of hindrance to psycho-physiological restoration could not be excluded."[(p.389)] They also found that wind turbines might be more likely to elicit annoyance because some perceive them to be "intrusive" visually and with respect to their noise.[65] Alternative explanations on the basis of evaluation of all health complaints filed between 1993 and 2012 with wind turbine operators across Australia include the influence of anti-wind power activism and the surrounding publicity on the likelihood of health complaints, calling the complaints "communicated diseases."[52]

As noted earlier, the 14 papers meeting the selection criteria for critical review and synthesis were based on only eight independent study groups—three publications were based on the same study group from the Netherlands[58] and four additional publications were based on the combined data from the two Swedish surveys[61,62] or from the combined data from all three. The findings across studies based on analyses of the same data are not independent observations, and therefore the body of available evidence may seem to be larger and more consistent than it should. This observation does not necessarily mean that the relationships observed (or the lack of associations between calculated wind turbines sound pressures and disease or other indicators of health) are invalid, but that consistency across reports based on the same data should not be overinterpreted as independent confirmation of findings. Perhaps more important is that all eight were cross-sectional studies or surveys, and therefore inherently limited in their ability to demonstrate the presence or absence of true health effects.

Recent controlled exposure laboratory evaluations lend support to the notion that reports of annoyance and other complaints may reflect, at least in part, preconceptions about the ability of wind turbine noise to harm health[52,71,72] or even the color of the turbine[73] more than the actual noise emission.

Sixty years ago, Sir Austin Bradford Hill delivered a lecture entitled "Observations and Experiment" to the Royal College of Occupational Medicine. In his lecture, Hill stated that "The observer may well have to be more patient than the experimenter—awaiting the occurrence of the natural succession of events he desires to study; he may well have to be more imaginative—sensing the correlations that lie below the surface of his observations; and he may well have to be more logical and less dogmatic—avoiding as the evil eye the fallacy of '*post hoc ergo propter hoc*,' the mistaking of correlation for causation."[74(p.1000)]

Although it is typical and appropriate to point out the obvious need for additional research, it may be worth emphasizing that more research of a similar nature—that is, using cross-sectional or survey approaches—is unlikely to be informative, most notably for public policy decisions. Large, well-conducted prospective cohort studies that document baseline health status and can objectively measure the incidence of new disease or health conditions over time with the introduction would be the most informative. On the contrary, the phenomena that constitute wind turbine exposures—primarily noise and visual effect—are not dissimilar to many other environmental (eg, noise of waves along shorelines) and anthropogenic (eg, noise from indoor Heating Ventilation and Air Conditioning or road traffic) stimuli, for which research and practical experience indicate no direct harm to human health.

Sound Components and Health: Infrasound, Low-Frequency Sound, and Potential Health Effects

Introduction

This section addresses potential health implications of infrasound and low-frequency sound because claims have been made that the frequency of wind turbine sound has special characteristics that may present unique health risks in comparison with other sources of environmental sound.

Wind turbines produce two kinds of sound. Gears and generators can make mechanical noise, but this is less prominent than the

TABLE 1. Human Thresholds for Different Frequencies

Frequency (Hz)	Threshold (dB SPL)
100	27
25	69
10	97

SPL, sound pressure level.

aerodynamic noise of the blades, whose tips may have velocities in excess of 200 mph. Three-bladed turbines often rotate about once every 3 seconds; their "blade-pass" frequency is thus about 1 Hz (Hz: cycle per second). For this reason, the aerodynamic noise often rises and falls about once per second, and some have described the sounds as "whooshing" or "pulsing."

Several studies[44,75,76] have shown that at distances of 300 m or more, wind turbine sounds are below human detection thresholds for frequencies less than 50 Hz. The most audible frequencies (those whose acoustic energies exceed human thresholds the most) are in 500 to 2000 Hz range. At this distance from a single wind turbine, overall levels are typically 35 to 45 dBA.[77,78] These levels can be audible in a typical residence with ambient noise of 30 dBA and windows open (a room with an ambient level of 30 dBA would be considered by most people to be quiet or very quiet). In outdoor environments, sound levels drop about 6 dB for every doubling of the distance from the source, so one would predict levels of 23 to 33 dBA, that is, below typical ambient noise levels in homes, at a distance of 1200 m. For a wind farm of 12 large turbines, Møller and Pedersen[79] predicted a level of 35 dBA at a distance of 453 m.

As noted earlier in this report, sound intensity is usually measured in decibels (dB), with 0 dB SPL corresponding to the softest sounds young humans can hear. Nevertheless, humans hear well only within the frequency range that includes the frequencies most important for speech understanding—about 500 to 5000 Hz. At lower frequencies, hearing thresholds are much higher.[75] Although frequencies lower than 20 Hz are conventionally referred to as "infrasound," sounds in this range can in fact be heard, but only when they are extremely intense (a sound of 97 dB SPL has 10 million times as much energy as a sound of 27 dB; see Table 1).

Complex sounds like those produced by wind turbines contain energy at multiple frequencies. The most complete descriptions of such sounds include dB levels for each of several frequency bands (eg, 22 to 45 Hz, 45 to 90 Hz, 90 to 180 Hz, . . . , 11,200 to 22,400 Hz). It is simpler, and appropriate in most circumstances, to specify overall sound intensity using meters that give full weight to the frequencies people hear well, and less weight to frequencies less than 500 Hz and higher than 5000 Hz. The resulting metric is "A-weighted" decibels or dBA. Levels in dBA correlate well with audibility; in a very quiet place, healthy young people can usually detect sounds less than 20 dBA.

Low-Frequency Sound and Infrasound

Low-frequency noise (LFN) is generally considered frequencies from 20 to 250 Hz, as described earlier in more detail in subsection "Low Frequency and Infrasonic Levels." The potential health implications of low-frequency sound from wind turbines have been investigated in a study of four large turbines and 44 smaller turbines in the Netherlands.[17] In close proximity to the turbines, infrasound levels were below audibility. The authors suggested that LFN could be an important aspect of wind turbine noise; however, they did not link measured or modeled noise levels with any health outcome measure, such as annoyance.

A literature review of infrasound and low-frequency sound concluded that low-frequency sound from wind turbines at residences did not exceed levels from other common noise sources, such as traffic.[44] The authors concluded that a "statistically significant association between noise levels and self-reported sleep disturbance was found in two of the three [epidemiology] studies."[(p.1)]. It has been suggested that LFN from wind turbines causes other and more serious health problems, but empirical support for these claims is lacking.[44]

Sounds with frequencies lower than 20 Hz (ie, infrasound) may be audible at very high levels. At even higher levels, subjects may experience symptoms from very low-frequency sounds—ear pressure (at levels as low as 127 dB SPL), ear pain (at levels higher than 145 dB), chest and abdominal movement, a choking sensation, coughing, and nausea (at levels higher than 150 dB).[80,81] The National Aeronautics and Space Administration considered that infrasound exposures lower than 140 dB SPL would be safe for astronauts; American Conference of Governmental Industrial Hygienists recommends a threshold limit value of 145 dB SPL for third-octave band levels between 1 and 80 Hz.[81] As noted earlier, infrasound from wind turbines has been measured at residential distances and noted to be many orders of magnitude below these levels.

Whenever wind turbine sounds are audible, some people may find the sounds annoying, as discussed elsewhere in this review. Some authors, however, have hypothesized that even inaudible sounds, especially at very low frequencies, could affect people by activating several types of receptors, including the following:

1. Outer hair cells of the cochlea[82];
2. Hair cells of the normal vestibular system,[83] especially the otolith organs[84];
3. Hair cells of the vestibular system after its fluid dynamics have been disrupted by infrasound[82];
4. Visceral graviceptors acting as vibration sensors.[83]

To evaluate these hypotheses, it is useful to review selected aspects of the anatomy and physiology of the inner ear (focusing on the differences between the cochlea and the vestibular organs), vibrotactile sensitivity to airborne sound, and the types of evidence that, while absent at present, could in theory support one or more of these hypotheses.

How the Inner Ear Works

The inner ear contains the cochlea (the organ of hearing) and five vestibular organs (three semicircular canals and two otolith organs, transmitting information about head position and movement). The cochlea and the vestibular organs have one important feature in common—they both use hair cells to convert sound or head movement into nerve impulses that can then be transmitted to the brain. Hair cells are mechanoreceptors that can elicit nerve impulses only when their stereocilia (or sensory hairs) are bent.

The anatomy of the cochlea ensures that its hair cells respond well to airborne sound and poorly to head movement, whereas the anatomy of the vestibular organs optimizes hair cell response to head movement and minimizes response to airborne sound. Specifically, the cochlear hair cells are not attached to the bony otic capsule, and the round window permits the cochlear fluids to move more freely when air-conducted sound causes the stapes to move back and forth in the oval window. Conversely, the vestibular hair cells are attached to the bony otic capsule, and the fluids surrounding them are not positioned between the two windows and thus cannot move as freely in response to air-conducted sound. At the most basic level, this makes it unlikely that inaudible sound from wind turbines can affect the vestibular system.

Responding to Airborne Sound

Airborne sound moves the eardrum and ossicles back and forth; the ossicular movement at the oval window then displaces inner ear fluid, causing a movement of membranes in the cochlea, with bending of the hair cell stereocilia. Nevertheless, this displacement of the cochlear hair cells depends on the fact that there are two windows separating the inner ear from the middle ear, with the cochlear hair cells positioned between them—whenever the oval window (the bony footplate of the stapes, constrained by a thin annular ligament) is pushed inward, the round window (a collagenous membrane lined by mucous membrane) moves outward, and vice versa. When the round window is experimentally sealed,[85] the cochlea's sensitivity to sound is reduced by 35 dB.

The vestibular hair cells are not positioned between the two cochlear windows, and therefore airborne sound-induced inner ear fluid movement does not efficiently reach them. Instead, the vestibular hair cells are attached to the bone of the skull so that they can respond faithfully to head movement (the cochlear hair cells are not directly attached to the skull). As one might expect, vestibular hair cells can respond to head vibration (bone-conducted sound), such as when a tuning fork is held to the mastoid. Very intense airborne sound can also make the head vibrate; people with severe conductive hearing loss can hear airborne sound in this way, but only when the sounds are made 50 to 60 dB more intense than those audible to normal people.

The cochlea contains two types of hair cells. It is often said that we hear with our inner hair cells (IHCs) because all the "type I" afferent neurons that carry sound-evoked impulses to the brain connect to the IHCs. The outer hair cells (OHCs) are important as "preamplifiers" that make it possible to hear very soft sounds; they are exquisitely tuned to specific frequencies, and when they move they create fluid currents that then displace the stereocilia of the IHCs.

Although more numerous than the IHCs, the OHCs receive only very scanty afferent innervation, from "type II" neurons, the function of which is unknown. Salt and Hullar[82] have pointed out that OHCs generate measurable electrical responses called cochlear microphonics to very low frequencies (eg, 5 Hz) at levels that are presumably inaudible to the animals and have hypothesized that the type II afferent fibers from the OHCs might carry this information to the brain. Nevertheless, it seems that no one has ever recorded action potentials from type II cochlear neurons, nor have physiological responses other than cochlear microphonics been recorded in response to inaudible sounds.[86,87] In other words, as Salt and Hullar[82] acknowledge, "The fact that some inner ear components (such as the OHC) may respond to [airborne] infrasound at the frequencies and levels generated by wind turbines does not necessarily mean that they will be perceived or disturb function in any way."[(p.19)]

Responses of the Vestibular Organs

As previously noted, vestibular hair cells are efficiently coupled to the skull. The three semicircular canals in each ear are designed to respond to head rotations (roll, pitch, yaw, or any combination). When the head rotates, as in shaking the head to say "no," the fluid in the canals lags behind the skull and bends the hair cells. The otolith organs (utricle and saccule) contain calcium carbonate crystals (otoconia) that are denser than the inner ear fluid, and this allows even static head position to be detected; when the head is tilted, gravitational pull on the otoconia bends the hair cells. The otolith organs also respond to linear acceleration of the head, as when a car accelerates.

Many people complaining about wind turbines have reported dizziness, which can be a symptom of vestibular disorders; this has led to suggestions that wind turbine sound, especially inaudible infrasound, can stimulate the vestibular organs.[83,84] Pierpont[83] introduced a term "Wind Turbine Syndrome" based on a case series of 10 families who reported symptoms that they attributed to living near wind turbines. The author invited people to participate if they thought they had symptoms from living in the vicinity of wind turbines; this approach introduces substantial selection bias that can distort the results and their corresponding significance. Telephone interviews were conducted; no medical examination, diagnostic studies or review, and documentation of medical records were conducted as part of the case series. Noise measurements were not provided. Nonetheless, the author described a collection of nonspecific symptoms that were described as "Wind Turbine Syndrome." The case series, at the time of preparation of this review, has not been published in the peer-reviewed scientific literature. Although not medically recognized, advocates of this "disorder" suggest that wind turbines produce symptoms, such as headaches, memory loss, fatigue, dizziness, tachycardia, irritability, poor concentration, and anxiety.[88]

To support her hypotheses, Pierpont cited a report by Todd et al[89] that demonstrated human vestibular responses to bone-conducted sound at levels below those that can be heard. But as previously noted, this effect is not surprising because the vestibular system is designed to respond to head movement (including head vibration induced by direct contact with a vibrating source). The relevant issue is how the vestibular system responds to airborne sound, and here the evidence is clear. Vestibular responses to airborne sound require levels well above audible thresholds.[90,91] Indeed, clinical tests of vestibular function using airborne sound use levels in excess of 120 dB, which raise concerns of acoustic trauma.[92]

Salt and Hullar[82] acknowledge that a normal vestibular system is unlikely to respond to inaudible airborne sound—"Although the hair cells in other sensory structures such as the saccule may be tuned to infrasonic frequencies, auditory stimulus coupling to these structures is inefficient so that they are unlikely to be influenced by airborne infrasound."[(p.12)] They go on to hypothesize that infrasound may cause endolymphatic hydrops, a condition in which one of the inner ear fluid compartments is swollen and may disturb normal hair cell function. But here, too, they acknowledge the lack of evidence—"... it has never been tested whether stimuli in the infrasound range cause endolymphatic hydrops."[(p.19)] In previous research, Salt[93] was able to create temporary hydrops in animals using airborne sound, but only at levels (115 dB at 200 Hz) that are many orders of magnitude higher than levels that could exist at residential distances from wind turbines.

Human Vibrotactile Sensitivity to Airborne Sound

Very loud sound can cause head and body vibration. As previously noted, a person with absent middle ear function but an intact cochlea may hear sounds at 50 to 60 dB SPL. Completely deaf people can detect airborne sounds using the vibrotactile sense, but only at levels far above hearing threshold, for example, 128 dB SPL at 16 Hz.[94] Vibrotactile sensation depends on receptors in the skin and joints.

Pierpont[83] hypothesized that "visceral graviceptors,"[95,96] which contain somatosensory receptors, could detect airborne infrasound transmitted from the lungs to the diaphragm and then to the abdominal viscera. These receptors would seem to be well suited to detect body tilt or perhaps whole-body vibration, but there is no evidence that airborne sound could stimulate sensory receptors in the abdomen. Airborne sound is almost entirely reflected away from the body; when Takahashi et al[97] used airborne sound to produce chest or abdominal vibration that exceeded ambient body levels, levels had to exceed 100 dB at 20 to 50 Hz.

Further Studies of Note

The influence of preconception on mood and physical symptoms after exposure to LFN was examined by showing 54 university

students one of two series of short videos that either promoted or dispelled the notion that sounds from wind turbines had health effects, then exposing subjects to 10 minutes of quiet period followed by infrasound (40 dB at 5 Hz) generated by computer software, and assessing mood and a series of physical symptoms.[71] In a double-blind protocol, participants first exposed to either a "high-expectancy" presentation included first-person accounts of symptoms attributed to wind turbines or a "low-expectancy" presentation showed experts stating scientific positions indicating that infrasound does not cause symptoms. Participants were then exposed to 10 minutes of infrasound and 10 minutes of sham infrasound. Physical symptoms were reported before and during each 10-minute exposure. The study showed that healthy volunteers, when given information designed to invoke either high or low expectations that exposure to infrasound causes symptom complaints, reported symptoms that were consistent with the level of expectation. These data demonstrate that the participants' expectations of the wind turbine sounds determined their patterns of self-reported symptoms, regardless of whether the exposure was to a true or sham wind turbine sound. The concept known as a "nocebo" response, essentially the opposite of a placebo response, will be discussed in more detail later in this report. A nocebo response refers to how a preconceived negative reaction can occur in anticipation of an event.[98]

A further study assessed whether positive or negative health information about infrasound generated by wind turbines affected participants' symptoms and health perceptions in response to wind farm sound.[72] Both physical symptoms and mood were evaluated after exposure to LFN among 60 university students first shown high-expectancy or low-expectancy short videos intended to promote or dispel the notion that wind turbines sounds impacted health. One set of videos presented information indicating that exposure to wind turbine sound, particularly infrasound, poses a health risk, whereas the other set presented information that compared wind turbine sound to subaudible sound created by natural phenomena such as ocean waves and the wind, emphasizing their positive effects on health. Students were continuously exposed during two 7-minute listening sessions to both infrasound (50.4 dB, 9 Hz) and audible wind farm sound (43 dB), which had been recorded 1 km from a wind farm, and assessed for mood and a series of physical symptoms. Both high-expectancy and low-expectancy groups were made aware that they were listening to the sound of a wind farm and were being exposed to sound containing both audible and subaudible components and that the sound was at the same level during both sessions. Participants exposed to wind farm sound experienced a placebo response elicited by positive preexposure expectations, with those participants who were given expectations that infrasound produced health benefits reporting positive health effects. They concluded that reports of symptoms or negative effects could be nullified if expectations could be framed positively.

University students exposed to recorded sounds from locations 100 m from a series of Swedish wind turbines for 10 minutes were assessed for parameters of annoyance.[99] Sound was played at a level of 40 dBAeq (the "eq" refers to the average level over the 10-minute exposure). After the initial exposure, students were exposed to an additional 3 minutes of noise while filling out questionnaires. Authors reported that ratings of annoyance, relative annoyance, and awareness of noise were different among the different wind turbine recordings played at equivalent noise levels. Various psychoacoustic parameters (sharpness, loudness, roughness, fluctuation strength, and modulation) were assessed and then grouped into profiles. Attributes such as "lapping," "swishing," and "whistling'' were more easily noticed and potentially annoying, whereas "low frequency" and "grinding" were associated with less intrusive and potentially less annoying sounds.

Adults exposed to sounds recorded from a 1.5 MV Korean wind turbine were assessed for the degree of noise annoyance.[100] Over a 40-minute period, subjects were exposed to a series of 25 random 30-second bursts of wind turbine noise, separated by at least 10 seconds of quiet between bursts. Following a 3-minute quiet period, this pattern was repeated. Participants reported their annoyance on a scale of 1 to 11. Authors found that the amplitude modulation of wind turbine noise had a statistically significant effect on the subjects' perception of noise annoyance.

The effect of psychological parameters on the perception of noise from wind turbines was also assessed in Italian adults from both urban and rural areas. Recorded sounds from different distances (150 m, 250 m, and 500 m) away from wind turbines were played while pictures of wind turbines were shown and subjects described their reaction to the pictures.[73] Pictures differed in color, the number of wind turbines, and distance from wind turbines. Pictures had a weak effect on individual reactions to the number of wind turbines; the color of the wind turbines influenced both visual and auditory individual reactions, although in different ways.

Epilepsy and Wind Turbines

Rapidly changing visual stimuli, such as flashing lights or oscillating pattern changes, can trigger seizures in susceptible persons, including some who never develop spontaneous seizures; stimuli that change at rates of 12 to 30 Hz are most likely to trigger seizures.[101] Rotating blades (of a ceiling fan, helicopter, or wind turbine) that interrupt light can produce a flicker, leading to a concern that wind turbines might cause seizures. Nevertheless, large wind turbines (2 MW or more) typically rotate at rates less than 1 Hz; with three blades, the frequency of light interruption would be less than 3 Hz, a rate that would pose negligible risk to developing a photoepileptic seizure.[102]

Smedley et al[103] applied a complex simulation model of seizure risk to wind turbines, assuming worst-case conditions—a cloudless day, an observer looking directly toward the sun with wind turbine blades directly between the observer and the sun, but with eyes closed (which scatters the light more broadly on the retina); they concluded that there would be a risk of seizures at distances up to nine times the turbine height, but only when blade frequency exceeds 3 Hz, which would be rare for large wind turbines. Smaller turbines, typically providing power for a single structure, often rotate at higher frequencies and might pose more risk of provoking seizures. At the time of preparation of this report, there has been no published report of a photoepileptic seizure being triggered by looking at a rotating wind turbine.

Sleep and Wind Turbines

Sleep disturbance is relatively common in the general population and has numerous causes, including illness, depression, stress, and the use of medications, among others. Noise is well known to be potentially disruptive to sleep. The key issue with respect to wind turbines is whether the noise is sufficiently loud to disrupt sleep. Numerous environmental studies of noise from aviation, rail, and highways have addressed sleep implications, many of which are summarized in the WHO's position paper on Nighttime Noise Guidelines (Fig. 7).[104] This consensus document is based on an expert analysis of environmental noise from sources other than wind turbines, including transportation, aviation, and railway noise. The WHO published the figure (Fig. 7) to indicate that significant sleep disturbance from environmental noise begins to occur at noise levels greater than 45 dBA. This figure is based on an analysis of pooled data from 24 different environmental noise studies, although no wind turbine–related noise studies were included in the analysis. Nonetheless, the studies provide substantial data on environmental noise exposure that can be contrasted with noise levels associated with wind turbine operations to enable one to draw reasonable inferences.

In contrast to the WHO position, an author in an editorial claimed that routine wind turbine operations that result in noise

levels less than 45 dBA can have substantial effects on sleep, with corresponding adverse health effects.[105] Another author, however, challenged the basis of the assertion by pointing out that Hanning had ignored 17 reviews on the topic with alternative perspectives and different results.[106]

Sleep disturbance is a potential extra-auditory effect of noise, and research has shown a link between wind turbine noise and sleep disruption.[4,57,63,66,107] As with of the other variables reviewed, quantifying sleep quality is typically done with coarse measures. In fact, this reviewer identified no studies that used a multi-item validated sleep measure. Research studies typically rely on a single item (sometimes answered yes/no) to measure sleep quality. Such coarse measurement of sleep quality is unfortunate because impaired sleep is a plausible pathway by which wind turbine noise exposure may impact both psychological well-being and physical health.

Disturbed sleep can be associated with adverse health effects.[108] Awakening thresholds, however, depend on both physical and psychological factors. Signification is a psychological factor that refers to the meaning or attitude attached to a sound. Sound with high signification will awaken a sleeper at lower intensity than sound lacking signification.[108] As reviewed above, individuals often attach attitudes to wind turbine sound; as such, wind turbine sleep disruption may be impacted by psychological factors related to the sound source.

Shepherd et al[66] found a significant difference in perceived sleep quality between their wind farm and comparison groups, with the wind farm group reporting worse sleep quality. In the wind farm group, noise sensitivity was strongly correlated with sleep quality. In both the wind farm and comparison groups, sleep quality showed similar strong positive relationships with physical HRQL and psychological HRQL. Pedersen[63] found that sound-level exposure was associated with sleep interruption in two of three studies reviewed; however, the effect sizes associated with sound exposure were minimal.

Bakker et al[57] found that noise exposure was related to sleep disturbance in quiet areas ($d = 0.40$) but not for individuals in noisy areas ($d = 0.02$). Nevertheless, when extreme sound exposure groups were composed,[57] data showed that individuals living in high sound areas (greater than 45 dBA) had significantly greater sleep disruption than subjects in low sound areas (less than 30 dBA). Annoyance ratings were more strongly associated with sleep disruption.[57] Furthermore, when[57] structural equation models (SEMs) were applied, the direct association between sound level and sleep disruption was lost and annoyance seemed to mediate the effect of wind turbine sound on sleep disturbance. Across the reviewed studies it seems that sleep disruption was associated with sound-level exposure; however, the associations were weak and annoyance ratings were more strongly and consistently associated with self-reported sleep disruption.

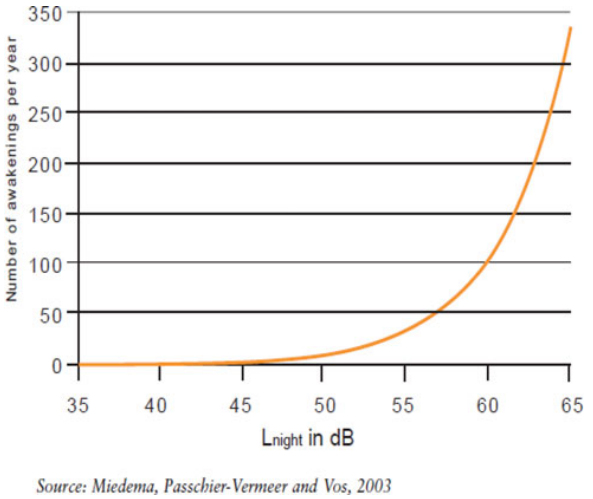

FIGURE 7. Worst-case prediction of noise-induced behavioral awakenings. Adapted from WHO[104] (Chapter 3); Miedema et al.[163]

Conclusions

Infrasound and low-frequency sound can be generated by the operation of wind turbines; however, neither low-frequency sound nor infrasound in the context of wind turbines or in experimental studies has been associated with adverse health effects.

Annoyance, Wind Turbines, and Potential Health Implications

The potential effect of noise on health may occur through both physiological (sleep disturbance) and psychological pathways. Psychological factors related to noise annoyance reported in association with wind turbine noise will be reviewed and analyzed. A critique of the methodological adequacy of the existing wind turbine research as it relates to psychological outcomes will be addressed.

As noted earlier, "annoyance" has been used as an outcome measure in environmental noise studies for many decades. Annoyance is assessed via a questionnaire. Because annoyance has been associated under certain circumstances with living in the vicinity of wind turbines, this section examines the significance of annoyance, risk factors for reporting annoyance in the context of wind turbines, and potential health implications.

For many years, it has been recognized that exposure to high noise levels can adversely affect health[109,110] and that environmental noise can adversely affect psychological and physical health.[111] Key to evaluating the health effects of noise exposure—like any hazard—is a thorough consideration of noise intensity and duration. When outcomes are broadened to include more subjective qualities like annoyance and QOL, additional psychological factors must be studied.

Noise-related annoyance is a subjective psychological condition that may result in anger, disappointment, dissatisfaction, withdrawal, helplessness, depression, anxiety, distraction, agitation, or exhaustion.[112] Annoyance is primarily identified using standardized self-report questionnaires. Well-established psychiatric conditions like major depressive disorder are also subjective states that are most often identified by self-report questionnaires. Despite its subjective nature, noise annoyance was included as a negative health outcome by the WHO in their recent review of disease burden related to noise exposure.[112] The inclusion of annoyance with conditions like cardiovascular disease reinforces its status as a legitimate primary health outcome for environmental noise research.

This section reviews the literature on the effect of wind turbines, including noise-related annoyance and its corresponding effect on health, QOL, and psychological well-being. "Quality of life" is a multidimensional concept that captures subjective aspects of an individual's experience of functioning, well-being, and satisfaction across the physical, mental, and social domains of life. The WHO defines QOL as "an individual's perception of their position in life in the context of the culture and value systems in which they live and in relation to their goals, expectations, standards and concerns. It is a broad ranging concept affected in complex ways by the person's physical health, psychological status, personal beliefs, social relationships and their relationship to salient features of their environment".[113(p1404)] Numerous well-validated QOL measures are available, with the SF-12 and SF-36[114] and the WHO Quality of Life—Short Form (WHOQLO-BREF[115]) being among the most commonly used. Quality of life measures have been widely

adopted as primary outcomes for clinical trials and cost-effectiveness research.

Meta-analysis is a quantitative method for summarizing the relative strength of an effect or relationship as observed across multiple independent studies.[116] The increased application of meta-analysis has had a considerable effect on how literature reviews are approached. Currently, more than 20 behavioral science journals require that authors report measures of effect size along with tests of significance.[117] The use of effect size indicators enhances the comparability of findings across studies by changing the reported outcome statistics to a common metric. In behavioral health, the most frequently used effect size indicators are the Cohen d[118] and r the zero-order (univariate) correlation coefficient.[117] An additional advantage of reporting outcomes as effect size units is that benchmarks exist for judging the magnitude of these (significant) differences. Studies reviewed below report an array of statistical analyses (the t test, analysis of variances, odds ratios, and point-biserial and biserial correlations), some of which are not suitable for conversion into the Cohen d; thus, following the recommendations of McGrath and Meyer,[117] r will be used as the common effect size measure for evaluating studies. As reference points, r between 0.10 and 0.23 represents small effects, r between 0.24 and 0.36 represents medium effects, and r of 0.37 and greater represent large effects.[117] Although these values offer useful guidelines for comparing findings, it is important to realize that, in health-related research, very small effects with $r < 0.10$ can be of great importance.[119]

Noise Sensitivity

Noise sensitivity is a stable and normally distributed psychological trait,[120] but predicting who will be annoyed by sound is not a straightforward process.[121] Noise sensitivity has been raised as a major risk factor for reporting annoyance in the context of environmental noise.[156] Noise sensitivity is a psychological trait that affects how a person reacts to sound. Despite lacking a standard definition, people can usually reliably rate themselves as low (noise tolerant), average, or high on noise sensitivity questionnaires; those who rate themselves as high are by definition noise sensitive.

Noise-sensitive individuals react to environmental sound more easily, evaluate it more negatively, and experience stronger emotional reactions than noise tolerant people.[122–124,146,153–156,159–161] Noise sensitivity is not related to objectively measured auditory thresholds,[125] intensity discrimination, auditory reaction time, or power-function exponents for loudness.[120] Noise sensitivity reflects a psychophysiological process with neurocognitive and psychological features. Noise-sensitive individuals have noise "annoyance thresholds" approximately 10 dB lower than noise tolerant individuals.[123] Noise sensitivity has been described as increasing a person's risk for experiencing annoyance when exposed to sound at low and moderate levels.[4,157]

Noise-Related Annoyance

Noise sensitivity and noise-related annoyance are moderately correlated ($r = 0.32$[120]) but not isomorphic. The WHO[112] defines noise annoyance as a subjective experience that may include anger, disappointment, dissatisfaction, withdrawal, helplessness, depression, anxiety, distraction, agitation, or exhaustion. A survey of an international group of noise researchers indicated that noise-related annoyance is multifaceted and includes both behavioral and emotional features.[126] This finding is consistent with Job's[122] definition of noise annoyance as a state associated with a range of reactions, including frustration, anger, dysphoria, exhaustion, withdrawal, and helplessness.

Annoyance and Wind Turbine Sounds

As noted elsewhere in this review, Pedersen and colleagues[58,61,62,65] conducted the world's largest epidemiological studies of people living in the vicinity of wind turbines. These studies have been discussed in detail in the epidemiological studies section of this review. Other authors have also addressed annoyance in the context of living near wind turbines.[57,61,125,127,128] Pedersen[63] later compared findings from the three cross-sectional epidemiological studies to identify common outcomes. Across all three studies, SPLs were associated with annoyance outside (r between 0.05 and 0.09) and inside of the people's homes (r between 0.04 and 0.05). These effect sizes were all less than the small effect boundary of 0.10, meaning that sound levels played a minor role in annoyance. The percentages of people reporting annoyance with wind turbine noise ranged from 7% to 14% for indoor exposure and 18% to 33% for outside exposure.[58,61] These rates are similar to those reported for exposure to other forms of environmental noise.[129]

The dynamic nature of wind turbine sound may make it more annoying than other sources of community noise according to Pedersen et al.[58] They compared self-reported annoyance from other environmental noise exposure studies (aircraft, railways, road traffic, industry, and shunting yards) with annoyance from wind turbine sound. Proportionally, more subjects were annoyed with wind turbine sound at levels lower than 50 dB than with all other sources of noise exposure, except for shunting yards. Pedersen and Waye[107,128] reported that the sound characteristics of swishing ($r = 0.70$) and whistling ($r = 0.62$) were highly correlated with annoyance to wind turbine sound. Others have reported similar findings. One author has suggested that wind turbine sound may have acoustic qualities that may make it more annoying at certain noise levels.[80] Other theories for symptoms described in association with living near wind turbines have also been proposed.[139]

Annoyance associated with wind turbine sounds tends to show a linear association. Sound levels, however, explain only between 9% ($r = 0.31$) and 13% ($r = 0.36$) of the variance in annoyance ratings.[57,61] Therefore, SPLs seem to play a significant, albeit limited, role in the experience of annoyance associated with wind turbines, a conclusion similar to that reached by Knopper and Ollson.[4]

Nonacoustical Factors Associated With Annoyance

Although noise levels and noise sensitivity affect the risk of a person reporting annoyance, nonacoustic factors also play a role, including the visual effect of the turbines, whether a person derives economic benefit from the turbines and the type of terrain where one lives.[4] Pedersen and Waye[61] assessed the effect of visual/perceptual factors on wind turbine–related annoyance; all of the variables described above were significantly related to self-reported annoyance after controlling for SPLs. Nevertheless, when these variables were evaluated simultaneously, only attitude to the visual effect of the turbines remained significantly related to annoyance ($r = 0.41$, which can be interpreted as a large effect) beyond sound exposure. Pedersen and Waye[128] also found visual effect to be a significant factor in addition to sound exposure for self-reported annoyance to wind turbine sounds. Pedersen et al[58] explored the effect of visual attitude on wind turbine sound-related annoyance. Logistic regression showed that sound levels, noise sensitivity, attitudes toward wind turbines, and visual effect were all significant independent predictors of annoyance. Nevertheless, visual attitudes showed an effect size of $r = 0.27$ (medium effect), whereas noise sensitivity had an r of 0.09. Other authors have also found the visual effect of wind turbines to be related to annoyance ratings.[130] Results from multiple studies support the conclusion that visual effect contributes to wind turbine annoyance,[4] with this review finding visual effect to have an effect size in the medium to large range. Nevertheless, given that noise sensitivity and visual attitude are consistently correlated ($r = 0.19$ and $r = 0.26$, respectively),[58,61] it is possible that visual effect enhances

annoyance through multisensory (visual and auditory) activation of the noise-sensitivity trait.

Economic Benefit, Wind Turbines, and Annoyance

Some studies have indicated that people who derive economic benefit from wind turbines are less likely to report annoyance. Pedersen et al[58] found that people who benefited economically ($n = 103$) from wind turbines reported significantly less annoyance despite being exposed to relatively high levels of wind turbine noise. The annoyance mitigating effect of economic benefit was replicated in Bakker et al.[57] The mitigation effect of economic benefit seems to be within the small effect size range ($r = 0.15$).[57] In addition, because receiving economic benefit represents a personal choice to have wind turbines on their property in exchange for compensation, the involvement of subject selection factors (ie, noise tolerance) requires additional study.

Annoyance, Quality of Life, Well-being, and Psychological Distress

The largest cross-sectional epidemiological study of wind turbine noise on QOL was conducted in northern Poland.[67] Surveys were completed by 1277 adults (703 women and 574 men), aged 18 to 94 years, representing a 10% two-stage random sample of the selected communities. Although the response rate was not reported, participants were sequentially enrolled until a 10% sample was achieved, and the proportion of individuals invited to participate but unable or refusing to participate was estimated at 30% (B. Mroczek, personal communication). Proximity of residence was the exposure variable, with 220 (17.2%) respondents within 700 m, 279 (21.9%) between 700 and 1000 m, 221 (17.3%) between 1000 and 1500 m, and 424 (33.2%) residing more than 1500 m from the nearest wind turbine. Several indicators of QOL, measured using the SF-36, were analyzed by proximity to wind turbines. The SF-36 consists of 36 questions divided into the following subscales: physical functioning, role-functioning physical, bodily pain, general health, vitality, social functioning, role-functioning emotional, and mental health. An additional question concerning health change was included, as well as the Visual Analogue Scale for health assessment. It is unclear whether age, sex, education, and occupation were controlled. The authors report that within all subscales, those living closest to wind farms reported the best QOL, and those living farther than 1500 m scored the worst. They concluded that living in close proximity to wind farms does not result in worsening of the QOL.[67] The authors recommend that subsequent research evaluate the reasons for the higher QOL and health indicators associated with living in closer proximity to wind farms. They speculated that these might include economic factors such as opportunities for employment with or renting land to the wind farm companies.

Individuals living closer to wind farms reported higher levels of mental health ($r = 0.11$), physical role functioning ($r = 0.07$), and vitality ($r = 0.10$) than did those living farther away.[67] Nevertheless, the implications of the study[67] are unclear, as the authors did not estimate sound-level exposure or obtain noise annoyance ratings from their subjects. Overall, with the exception of the study by Mroczek et al,[67] noise annoyance demonstrated a consistent small to medium effect on QOL and psychological well-being.

A study a year earlier of 39 individuals in New Zealand came to different conclusions than the Polish study.[131] Survey results from 39 residents located within 2 km of a wind turbine in the South Makara Valley in New Zealand were compared with 139 geographically and socioeconomically matched individuals who resided at least 8 km from any wind farm. The response rates for both the proximal and more distant study groups were poor, that is, 34% and 32%, respectively, although efforts were made to blind respondents to the study hypotheses. No other indicator of exposure to wind turbines was included beyond the selection of individuals from within 2 km or beyond 8 km of a wind turbine, so actual or calculated wind turbine noise exposures were not available. Subjective HRQOL scales were used to describe and compare the self-reported physical, psychological, and social well-being for each group. Health-related quality of life measures are believed to provide an alternative approach to direct health assessment in that decrements in well-being are assumed to be sensitive to and reflect possible underlying health effects. The authors reported statistically significant differences between the groups in some HRQOL domain scores, with residents living within 2 km of a turbine installation reporting lower mean physical HRQOL domain score (including lower component scores for sleep quality and self-reported energy levels) and lower mean environmental QOL scores (including lower component scores for considering one's environment to be less healthy and being less satisfied with the conditions of their living space). The wind farm group scored significantly lower on physical HRQL ($r = 0.21$), environmental QOL ($r = 0.19$), and overall HRQL ($r = 0.10$) relative to the comparison group. Although the psychological QOL ratings were not significantly different ($P = 0.06$), the wind farm group also scored lower on this measure ($r = 0.16$). In the wind farm group, noise sensitivity was strongly correlated with noise annoyance ($r = 0.44$), psychological HRQL ($r = 0.40$), and social HRQOL ($r = 0.35$). These correlations approach or exceed the large effect size boundary ($r > 0.37$ suggested by Cohen).

There were no differences seen for social or psychological HRQOL domain scores. The turbine group also reported lower amenity scores, which are based on responses to two general questions—"I am satisfied with my neighborhood/living environment," and "My neighborhood/living environment makes it difficult for me to relax at home." No differences were reported between groups for traffic or neighborhood noise annoyance. Lack of actual wind turbine and other noise source measurements, combined with the low response rate (both noted by the authors as limitations), limits the inferential value of this study because it might pertain to wind turbine emissions.

Across three studies, Pedersen[63] found that outdoor annoyance with turbine sound was associated with tension and stress ($r = 0.05$ to 0.06) and irritability ($r = 0.05$ to 0.08), qualities associated with psychological distress. Bakker et al[57] also found that psychological distress was significantly related to wind turbine sound ($r = 0.16$), reported outside annoyance ($r = 0.18$) and inside annoyance ($r = 0.24$). Taylor et al[69] found that subjects living in areas with a low probability of hearing turbine noise reported significantly higher levels of positive affect than those living in moderate or high noise areas ($r = 0.24$), suggesting greater well-being for the low noise group.

Personality Factors and Wind Turbine Sound

Personality psychologists use five bipolar dimensions (neuroticism, extraversion-introversion, openness, agreeableness, and conscientiousness) to organize personality traits.[132] Two of these dimensions, neuroticism and extraversion-introversion, have been studied in relation to noise sensitivity and annoyance. Neuroticism is characterized by negative emotional reactions, sensitivity to harmful cues in the environment, and a tendency to evaluate situations as threatening.[133] Introversion (the opposite pole of extraversion) is characterized by social avoidance, timidity, and inhibition.[133] A strong negative correlation has been shown between noise sensitivity (self-ratings) and self-rated extraversion,[125] suggesting that introverts are more noise sensitive. Introverts experience a greater disruption in vigilance when exposed to low-intensity noise than do extroverts.[134] Extroverts and introverts differ in terms of stimulation thresholds with introverts being more easily overstimulated than extroverts.[135] Despite these studies, the potential link between broad personality domains and noise annoyance remains unclear.

Taylor et al[69] explored the role of neuroticism, attitude toward wind turbines, negative oriented personality (NOP) traits (negative affectivity, frustration intolerance), and self-reported nonspecific somatic symptoms (NSS) in reaction to wind turbine noise. Despite one of the few peer-reviewed studies of personality and noise sensitivity, it only achieved a 10% response rate, which raises questions as to the representativeness of the findings. Nonetheless, the study sample reported a moderately positive attitude toward wind turbines in general and seemed representative of the local community. In the study by Taylor et al,[69] zero-order correlations showed that estimated sound levels were significantly related to perceived turbine noise ($r = 0.33$) and reduced positive affect ($r = -0.32$) but not to nonspecific symptoms ($r = 0.002$), whereas neuroticism and NOP traits were significantly related to NSS (r of 0.44 and 0.34, respectively). Multivariate analysis suggested that high NOP traits moderated the relationship between perceived noise and the report of NSS; that is, subjects with higher NOP traits reported significantly more NSS than did subjects low in NOP across the range of perceived loudness of noise.

Nocebo Response

The nocebo response refers to new or worsening symptoms produced by negative expectations.[98,136] When negatively worded pretreatment information ("could lead to a slight increase in pain") was given to a group of chronic back pain patients, they reported significantly more pain ($r = 0.38$) and had worse physical performance ($r = 0.36$).[98] These effect sizes are within the moderate to large ranges and reflect a meaningful adverse effect for the negative information contributing to the nocebo response. The effect of providing negative information regarding wind turbines prior to exposure to infrasound has been experimentally explored. Crichton et al[137] exposed college students to sham and true infrasound under high-expectancy (ie, adverse health effects from wind turbines) and low-expectancy (ie, no adverse health effects) conditions. The high-expectancy group received unfavorable information from TV and Internet accounts of symptoms associated with wind farm noise, whereas the low-expectancy group heard experts stating that wind farms would not cause symptoms. Symptoms were assessed pre- and postexposure to actual and sham infrasound. The high-expectancy group reported significantly more symptoms ($r = 0.37$) and greater symptom intensity ($r = 0.37$) following both sham and true infrasound exposure ($r = 0.65$ and 0.48, respectively). The effect sizes were similar to those found in medical research on the nocebo response. These findings demonstrate that exposing individuals to negative information can increase symptom reporting immediately following exposure. The inclusion of information from TV and the Internet suggests that similar reactions may occur in real-world settings.

A study by Deignan et al[138] analyzed newspaper coverage of wind turbines in Canada and found that media coverage might contribute to nocebo responses. Newspaper coverage contained fright factor words like "dread," "poorly understood by science," "inequitable," and "inescapable exposure"; the use of "dread" and "poorly understood by science" had increased from 2007 to 2011. These results document the use of fright factor words in the popular coverage of wind turbine debates; exposure to information containing these words may contribute to nocebo reactions in some people.

Wind turbines, similar to multiple technologies, such as power lines, cell phone towers, and WiFi signals, among others, have been associated with clusters of unexplained symptoms. Research suggests that people are increasingly worried about the effect of modern life (in particular emerging technologies) on their health (modern health worries [MHW]).[140]) Modern Health Worries are moderately correlated with negative affect ($r = 0.23$) and, like the nocebo response, are considered psychogenic in origin. The expansion of wind turbine energy has been accompanied by substantial positive and negative publicity that may contribute to MHW and nocebo responses among some people exposed to this information. Health concerns have also been raised about the potential of electromagnetic fields associated with wind turbine operations; however, a recent study indicated that magnetic fields in the vicinity of wind turbines were lower than those produced by common household items.[140]

Chapman et al[52] explored the pattern of formal complaints (health and noise) made in relation to 51 wind farms in Australia from 1993 to 2012. The authors suggest that their study is a test of the psychogenic (nocebo or MHW) hypothesis. The findings showed that very few complaints were formally lodged; only 129 individuals in Australia formally or publically complained during the time period studied, and the majority of wind farms had no complaint made against them. The authors found that complaints increased around 2009 when "wind turbine syndrome" was introduced. On the basis of these findings, the authors conclude that nocebo effects likely play an important role in wind farm health complaints. But the authors do report that the vast majority of complaints (16 out of 18) were filed by individuals living near large wind farms ($r = 0.32$). So while few individuals complain, those who do almost exclusively live near large wind farms. Nevertheless, it is important to note that filing a formal or public complaint is a complex sociopolitical action, not a health-related outcome. Furthermore, analysis of data provided in Table 2 of the Chapman[54] study shows that the strongest predictor of a formal complaint was the presence of an opposition group in the area of the wind farm. A review of Table 2 shows that opposition groups were present in 15 of the 18 sites that filled complaints, whereas there was only one opposition group in the 33 areas that did not file a complaint ($r = 0.82$). Therefore, the relevance of this study for understanding health effects of wind turbines is limited. Chapman has also addressed the multitude of reasons why some Australian home owners may have left their homes and attributed the decision to wind turbines.[54] Gross[140] provides a community justice model designed to counter the potential for nocebo or psychogenic response to wind farm development. This method was pilot tested in one community and showed the potential to increase the sense of fairness for diverse community members. No empirical data were gathered during the pilot study so the effect of method cannot be formally evaluated.

Conclusions

Annoyance is a recognized health outcome measure that has been used in studies of environmental noise for many decades. Noise levels have been shown to account for only a modest portion of self-reported annoyance in the context of wind turbines ($r = 0.35$).[4] Noise sensitivity, a stable psychological trait, contributes equally to exposure in explaining annoyance levels ($r = 0.37$). Annoyance associated with wind turbine noise shows a consistent small to medium adverse effect on self-rated QOL and psychological well-being. Given the coarseness of measures used in many studies, the magnitude of these findings are likely attenuated and underestimate the effect of annoyance on QOL. Visual effect increases annoyance beyond sound exposure and noise sensitivity, but at present there is insufficient research to conclude that visual effect operates separately from noise sensitivity because the two variables are correlated. Wind turbine development is subject to the same global psychogenic health worries and nocebo reactions as other modern technologies.[139]

Economic benefit mitigates the effect of wind turbine sound; however, research is needed to clarify the potential confounding role of (self) selection in this finding. The most powerful multivariate model reviewed accounted for approximately 50% ($r = 0.69$) of the variance in reported annoyance, leaving 50% unexplained. Clearly other relevant factors likely remain unidentified. Nevertheless, it is not unusual for there to be a significant percentage of unexplained variance in biomedical or social science research. For example, a meta-analysis of postoperative pain (a subjective experience),

covering 48 studies and 23,037 subjects, found that only 54% ($r = 0.73$) of the variance in pain ratings could be explained by the variables included in the studies.[144] Wind turbine development is subject to the same global psychogenic health worries and nocebo reactions as other modern technologies. Therefore, communities, government agency, and companies would be well advised to adopt an open, transparent, and engaging process when debating the potential effect of wind turbine sites. The vast majority of findings reviewed in this section were correlational and, therefore, do not imply causality, and that other as of yet unidentified (unmeasured) factors may be associated with or responsible for these findings.

DISCUSSION

Despite the limitations of available research related to wind turbines and health, inferences can be drawn from this information, if used in concert with available scientific evidence from other environmental noise studies, many of which have been reviewed and assessed for public policy in the WHO's Nighttime Noise Guidelines.[104] A substantial database on environmental noise studies related to transportation, aviation, and rail has been published.[147] Many of these studies have been used to develop worldwide regulatory noise guidelines, such as those of the WHO,[104] which have proposed nighttime noise levels primarily focused on preventing sleep disturbance.

Because sound and its components are the potential health hazards associated with living near wind turbines, an assessment of other environmental noise studies can offer a valuable perspective in assessing health risks for people living near wind turbines. For example, one would not expect adverse health effects to occur at lower noise levels if the same effects do not occur at higher noise levels. In the studies of other environmental noise sources, noise levels have been considerably higher than those associated with wind turbines. Noise differences as broad as 15 dBA (eg, 55 dBA in highways vs 40 dBA from wind turbines) have been regularly reported.[147] In settings where anthropogenic changes are perceived, indirect effects such as annoyance have been reported, and these must also be considered in the evaluation of health effects.

We now attempt to address three fundamental questions posed at the beginning of this review related to potential health implications of wind turbines.

Is there available scientific evidence to conclude that wind turbines adversely affect human health? If so, what are the circumstances associated with such effects and how might they be prevented?

The epidemiological and experimental literature provides no convincing or consistent evidence that wind turbine noise is associated with any well-defined disease outcome. What is suggested by this literature, however, is that varying proportions of people residing near wind turbine facilities report annoyance with the turbines or turbine noise. It has been suggested by some authors of these studies that this annoyance may contribute to sleep disruption and/or stress and, therefore, lead to other health consequences. This self-reported annoyance, however, has not been reported consistently and, when observed, arises from cross-sectional surveys that inherently cannot discern whether the wind turbine noise emissions play any direct causal role. Beyond these methodological limitations, such results have been associated with other mediating factors (including personality and attitudinal characteristics), reverse causation (ie, disturbed sleep or the presence of a headache increases the perception of and association with wind turbine noise), and personal incentives (whether economic benefit is available for living near the turbines).

There are no available cohort or longitudinal studies that can more definitively address the question about causal links between wind turbine operations and adverse health effects. Nevertheless, results from cross-sectional and experimental studies, as well as studies of other environmental noise sources, can provide valuable information in assessing risk. On the basis of the published cross-sectional epidemiological studies, "annoyance" is the main outcome measure that has been raised in the context of living in the vicinity of wind turbines. Whether annoyance is an adverse health effect, however, is disputable. "Annoyance" is not listed in the International Classification of Diseases (10th edition), although it has been suggested by some that annoyance may lead to stress and to other health consequences, such as sleep disturbance. This proposed mechanism, however, has not been demonstrated in studies using methods capable of elucidating such pathways.

The authors of this review are aware of the Internet sites and non–peer-reviewed reports, in which some people have described symptoms that they attribute to living near wind turbines. The quality of this information, however, is severely limited such that reasonable assessments cannot be made about direct causal links between the wind turbines and symptoms reported. For example, inviting only people who feel they have symptoms because of wind turbines to participate in surveys and asking people to remember events in the past in the context of a current concern (ie, postturbine installation) introduce selection and recall biases, respectively. Such major biases compromise the reliability of the information as used in any rigorous causality assessment. Nonetheless, consistent associations have been reported between annoyance, sleep disturbance, and altered QOL among some people living near wind turbines. It is not possible to properly evaluate causal links of these claims in the absence of a thorough medical assessment, proper noise studies, and a valid study approach. The symptoms reported tend to be nonspecific and associated with various other illnesses. Personality factors, including self-assessed noise sensitivity, attitudes toward wind energy, and nocebo-like reactions, may play a role in the reporting of these symptoms. In the absence of thorough medical evaluations that include a characterization of the noise exposure and a diagnostic medical evaluation, confirmation that the symptoms are due to living near wind turbines cannot be made with any reliability. In fact, the use of a proposed case definition that seemed in a journal not indexed by PubMed can lead to misleading and incorrect assessments of people's health, if performed in the absence of a thorough diagnostic evaluation.[143] We recommend that people who suspect that they have symptoms from living near wind turbines undergo a thorough medical evaluation to identify all potential causes of and contributors to the symptoms. Attributing symptoms to living near wind turbines in the absence of a comprehensive medical evaluation is not medically appropriate. It is in the person's best interest to be properly evaluated to ensure that recognized and treatable illnesses are recognized.

Available scientific evidence does not provide support for any bona fide–specific illness arising out of living in the vicinity of wind turbines. Nonetheless, it seems that an array of factors contribute to some proportion of those living in proximity to wind turbines, reporting some degree of annoyance. The effect of prolonged annoyance—regardless of its source or causes—may have other health consequences, such as increasing stress; however, this cannot be demonstrated with the existing scientific literature on annoyance associated with wind turbine noise or visibility.

Is there available scientific evidence to conclude that psychological stress, annoyance, and sleep disturbance can occur as a result of living in proximity to wind turbines? Do these effects lead to adverse health effects? If so, what are the circumstances associated with such effects and how might they be prevented?

Available research is not suitable for assessing causality because the major epidemiological studies conducted to date have been cross-sectional, data from which do not allow the evaluation of the temporal relationship between any observed correlated factors.

Cross-sectional studies, despite their inherent limitations in assessing causal links, however, have consistently shown that some people living near wind turbines are more likely to report annoyance than those living farther away. These same studies have also shown that a person's likelihood of reporting annoyance is strongly related to their attitudes toward wind turbines, the visual aspect of the turbines, and whether they obtain economic benefit from the turbines. Our review suggests that these other risk factors play a more significant role than noise from wind turbines in people reporting annoyance.

The effect of annoyance on a person's health is likely to vary considerably, based on various factors. To minimize these reactions, solutions may include informative discussions with area residents before developing plans for a wind farm along with open communications of plans and a trusted approach to responding to questions and resolving noise-related complaints.

Is there evidence to suggest that specific aspects of wind turbine sound such as infrasound and low-frequency sound have unique potential health effects not associated with other sources of environmental noise?

Both infrasound and low-frequency sound have been raised as possibly unique health hazards associated with wind turbine operations. There is no scientific evidence, however, including results from field measurements of wind turbine–related noise and experimental studies in which people have been purposely exposed to infrasound, to support this hypothesis. Measurements of low-frequency sound, infrasound, tonal sound emission, and amplitude-modulated sound show that infrasound is emitted by wind turbines, but that the levels at customary distances to homes are well below audibility thresholds, even at residences where people have reported symptoms that they attribute to wind turbines. These levels of infrasound—as close as 300 m from the turbines—are not audible. Moreover, experimental studies of people exposed to much higher levels of infrasound than levels measured near wind turbines have not indicated adverse health effects. Because infrasound is associated more with vibratory effects than high-frequency sound, it has been suggested that the vibration from infrasound may be contributing to certain physical sensations described by some people living near wind turbines. These sensations are difficult to reconcile in light of field studies that indicated that infrasound at distances more than 300 m for a wind turbine meet international standards for preventing rattling and other potential vibratory effects.[14]

Areas for Further Inquiry

In light of the limitations of available studies for drawing definitive conclusions and the need to address health-related concerns associated with wind turbines raised by some nearby residents, each author discussed potential areas of further inquiry to address current data gaps. These recommendations primarily address exposure characterization, health endpoints, and the type of epidemiological study most likely to lead to informative results regarding potential health effects associated with living near wind turbines.

Noise From Wind Turbines

As with any potential occupational or environmental hazard, further efforts at exposure characterization, that is, noise and its components such as infrasound and low-frequency sound, would be valuable. Ideally, uniform equipment and standardized methods of measurement can be used to enable comparison with results from published studies and evaluate adherence to public policy guidelines.

Efforts directed at evaluating models used to predict noise levels from wind turbines—in contrast to actual measured noise levels—would be valuable and may be helpful in informing and reassuring residents involved in public discussions related to the development of wind energy projects. Efforts at fine tuning noise models for accuracy to real-world situations can be reassuring to public health officials charged with evaluating potential health effects of noise. The development and the use of reliable and portable noise measuring devices to address components of noise near residences and evaluating symptoms and compliance with noise guidelines would be valuable.

Epidemiology

Prospective cohort studies would be most informative for identifying potential health effects of exposure to wind turbine noise before and after wind turbines are installed and operating. Ideally, substantially large populations would be evaluated for baseline health status, and subsequently part of the population would become exposed to wind turbines and part would remain unexposed, as in an area where large wind turbine farms are proposed or planned. The value of such studies is in the avoidance of several forms of bias such as recall bias, where study participants might, relying on recall, under- or overreport risk factors or diseases that occurred sometime in the past. As has been noted by several authors, the level of attention given the topic of wind turbines and possible health effects in the news and the Internet makes it difficult to study any population truly "blinded" to the hypotheses being evaluated. The main advantage of prospective cohort studies with a pre- and post–wind turbine component is the direct ability to compare changes in disease and health status among individuals subsequently exposed to wind turbine noise with those among similar groups of people not exposed. These conditions are not readily approximated by any other study approach. A similar but more complex approach could include populations about to become exposed to other anthropogenic stimuli, such as highways, railroads, commercial centers, or other power generation sources.

We note that additional cross-sectional studies may not be capable of contributing meaningfully and in fact might reinforce biases already seen in many cross-sectional studies and surveys.

Sound and Its Components

Several types of efforts can be undertaken to test hypotheses proposed about inaudible sound being a risk for causing adverse health effects. It would be simple, at least conceptually, to expose blinded subjects to inaudible sounds, especially in the infrasound range, to determine whether they could detect the sounds or whether they developed any unpleasant symptoms. Ideally, these studies would use infrasound levels that are close to hearing thresholds and comparable with real-world wind turbine levels at residential distances. Crichton et al[137,149] have begun such studies, finding that subjects could not detect any difference between infrasound and sham "exposures." The infrasound stimulus used, however, was only 40 dB at 5 Hz, more than 60 dB lower than hearing threshold and lower than levels measured at some residences near wind turbines.

The possibility of adverse effects from inaudible sound could also be tested in humans or animals in long-term studies. To date, there seem to be no reports of adverse effects in people exposed to wind turbine noise that they could never hear (such reports would require careful controls), nor are any relevant animal studies known to the authors of this review.

Controlled human exposure studies have been used to gain insight into the effects of exposure to LFN from wind turbines. Human volunteers are exposed for a short amount of time under defined conditions, sometimes following various forms of preconditioning, and different response metrics evaluated. Most of these studies addressed wind turbine noise annoyance but no direct health indicator; however, one study addressed visual reaction to the color of wind turbines in pictures,[73] and another evaluated physical symptoms in response to wind turbine noise.[137,149]

Efforts to document a potential effect of infrasound on health have been unsuccessful, including searches for responses to sound from cochlear type II afferent neurons or responses to inaudible

airborne sound from the vestibular system. But in other cases, the relevant experiments (can inaudible sound cause endolymphatic hydrops?) seem not to have been conducted to date. This seemingly improbable hypothesis, however, could be tested in guinea pigs, which reliably develops endolymphatic hydrops in response to other experimental interventions.

Psychological Factors

This review has demonstrated that a complex combination of noise and personal factors contributes to some people reporting annoyance in the context of living near wind turbines. Further efforts at characterizing and understanding these issues can be directed to improvements in measurement of sound perception, data analysis, and conceptualization.

We suggest improvements in the quality and standardization of measurement for important constructs like noise sensitivity and noise annoyance across studies. We also suggest eliminating the use of single-item "measures" for primary outcomes.

Data analysis should ideally include effect size measures in all studies to supplement the significance testing (some significant differences are small when sample sizes are large). This will help improve the comparability of findings across studies.

Integrate noise sensitivity, noise annoyance, and QOL into a broader more comprehensive theory of personality or psychological functioning, such as the widely accepted five-factor model of personality.

SUMMARY

1. Measurements of low-frequency sound, infrasound, tonal sound emission, and amplitude-modulated sound show that infrasound is emitted by wind turbines. The levels of infrasound at customary distances to homes are typically well below audibility thresholds.
2. No cohort or case–control studies were located in this updated review of the peer-reviewed literature. Nevertheless, among the cross-sectional studies of better quality, no clear or consistent association is seen between wind turbine noise and any reported disease or other indicator of harm to human health.
3. Components of wind turbine sound, including infrasound and low-frequency sound, have not been shown to present unique health risks to people living near wind turbines.
4. Annoyance associated with living near wind turbines is a complex phenomenon related to personal factors. Noise from turbines plays a minor role in comparison with other factors in leading people to report annoyance in the context of wind turbines.

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Wind Turbine Interactions with Wildlife and their Habitats

A Summary of Research Results and Priority Questions

January 2014

This fact sheet summarizes what is known about the adverse impacts of land-based wind power on wildlife in North America and the status of our knowledge regarding how to avoid or minimize these impacts.

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BACKGROUND: BIG HORN WIND FARM, PHOTO BY IBERDROLA RENEWABLES, INC., NREL 15188 • INSET, L-R: EASTERN MEADOWLARK, PHOTO BY MATTHEW PAULSON, FLICKR • AMERICAN BALD EAGLE, PHOTO BY USFWS, FLICKR • HOARY BAT, PHOTO BY J. N. STUART, FLICKR

SMOKY HILLS WIND FARM, PHOTO BY DRENALINE, WIKIPEDIA

INTRODUCTION

Wind energy's ability to generate electricity without carbon emissions will help reduce the potentially catastrophic effects of unlimited climate change on wildlife, and wind energy provides several other environmental benefits including substantially reduced water withdrawals and consumption, mercury emissions, and other sources of air and water pollution associated with burning fossil fuels (e.g., NRC 2010). Adverse impacts of wind energy facilities to wildlife, particularly to individual birds and bats have been documented (Arnett et al. 2008; Strickland et al. 2011). Impacts to wildlife populations have not been documented, but the potential for biologically significant impacts continue to be a source of concern as populations of many species overlapping with proposed wind energy development are experiencing long-term declines owing to habitat loss and fragmentation, disease, non-native invasive species, and increased mortality from numerous anthropogenic activities (e.g., NABCI 2009; Arnett and Baerwald 2013).

This fact sheet summarizes what is known about the adverse impacts of land-based wind power on wildlife in North America and the status of our knowledge regarding how to avoid or minimize these impacts. A precursor of this fact sheet, "Wind Turbine Interactions with Birds, Bats, and their Habitats: A Summary of Research Results and Priority Questions," was first produced by the Wildlife Workgroup of the National Wind Coordinating Collaborative (NWCC) in 2004 and then updated in 2010. In January 2012 the American Wind Wildlife Institute began facilitating the NWCC, and this updated fact sheet continues the tradition of previous fact sheets in reflecting the latest assessment of wind energy impacts on wildlife based on a review of the available literature.

BLUE-WINGED TEAL, PHOTO BY ANDREA WESTMORELAND, FLICKR

The amount of research in the peer-reviewed literature has grown substantially since 2010, reflecting the continued interest in understanding wind-wildlife interactions. This interest was underscored by the recent AWWI-NWCC Wind Wildlife Research Meeting IX that featured more than 100 oral and poster presentations. Much of the research presented at this meeting has not been published, and there is also a large amount of literature of wind-wildlife research consisting of unpublished reports documenting impacts

of wind energy projects funded by wind energy companies or contracted by state and federal agencies. In order to maintain the highest level of scientific rigor for this fact sheet, we have emphasized research that has been published in peer-reviewed journals and un-published reports that have undergone expert technical review.

Recognizing the active work in this field of research, this fact sheet will become a "living, web-based document" that will be updated on a more frequent basis as new results become available. This version of the fact sheet has undergone, and all future updates will undergo, expert review before being posted on the AWWI and NWCC websites. Literature citations supporting the information presented are denoted in parentheses; full citations can be found online here.

Organization of this Fact Sheet

Individual birds and bats may collide with wind turbines, causing death. Potential adverse wildlife impacts also include direct and indirect habitat loss from the construction and operation of wind energy facilities; indirect effects include displacement by avoidance of otherwise suitable habitat, or demographic impacts, such as reduced survival or reproductive output (e.g., Arnett et al. 2007; Kuvlesky et al. 2007; NAS 2007; Strickland et al. 2011). This fact sheet organizes statements about what is known and what remains uncertain regarding the adverse impacts of wind energy on wildlife in the following categories:

- Direct Mortality
- Cumulative Impacts of Mortality — population level consequences of collision fatalities
- Avoidance and Minimization of Collision Fatalities
- Direct and Indirect Habitat-Based Impacts

Within each section, statements are ordered in decreasing level of certainty. Our level of certainty reflects the "weight of the evidence" that comes from multiple studies on a question of interest. One published study, although informative, is usually insufficient for drawing broad conclusions. For example, fatality monitoring for birds and bats has been conducted for many years and has become a routine procedure at new facilities[1]. However, although more information is available on direct impacts to individuals, substantial uncertainty remains about our ability to predict risk or our understanding of the population-level consequences.

[1] To demonstrate adherence to the 2012 USFWS Land-based Wind Energy Guidelines, project operators are requested to conduct a minimum of two years of post-construction fatality monitoring.

Since the previous version of this fact sheet, installed wind energy capacity in the United States has grown rapidly, increasing from approximately 35,000 megawatts (MW; one MW equals one million watts) in early 2010 to more than 60,000 MW at the end of Q3 in 2013. Land-based wind turbines have grown substantially in power output over the years; name-plate capacity of turbines installed at new projects ranges from 1.5-2.5 MW. Today's turbine towers range in height from 200–260 feet (60-80 m) and turbine blades create a rotor swept area of 75-90 m (250–300 feet) in diameter, resulting in blade tips that can reach over 130 m (425 feet) above ground level. Rotor swept areas now exceed 0.4 ha (one acre) and are expected to reach nearly 0.6 ha (1.5 acres) within the next several years. The speed of rotor revolution has significantly decreased from 60-80 revolutions per minute (rpm) to 11–28 rpm, but blade tip speeds have remained about the same; ranging from 220-290 km/hr (140-180 mph) under normal operating conditions. Most modern wind energy facilities have fewer machines producing the same or more electricity than early facilities; current projects have wider spacing between turbines and cover thousands of acres.

WOODWARD MOUNTAIN WIND RANCH, PHOTO BY TODD SPINK, NREL 11283

LITTLE BROWN BATS, PHOTO BY USFWS, FLICKR

Fatalities of birds and bats have been recorded at all wind energy facilities for which results are publicly available.

We assume that most bird and bat collisions are with the rotating turbine blades (Kingsley and Whittam 2007; Kunz et al. 2007a; Kuvlesky et al. 2007; NAS 2007; Arnett et al. 2008; Strickland et al. 2011), although collisions with turbine towers is also possible. Fatality rates for most publicly available studies range between three to five birds per MW per year (for all species combined and adjusted for detection biases); a single facility of three turbines in Tennessee reported approximately 14 bird fatalities per MW per year, but a fatality survey conducted after the facility expanded estimated 1.1 birds per MW per year (e.g., Strickland et al. 2011; Loss et al. 2013). There is little variation in bird fatalities across regions for all species combined, although fatalities at sites in the Great Plains appear to be lower than sites in the rest of the U.S., and fatalities in the Pacific region may be significantly higher (Loss et al. 2013), but it is unknown to what extent these differences reflect the sample bias discussed earlier.

Bat fatality rates can be substantially higher than bird fatality rates, especially at facilities in the Upper Midwest and eastern forests: two facilities within the Appalachian region reported fatality levels of greater than 30 bats/MW per year, but there are reports as low as one to two bats/MW per year at other facilities in the eastern U.S. (Hein et al. 2013). Studies have not found a consistent pattern of fatalities across landscape types: fatality rates can be equally high in agricultural, forested landscapes, or in a matrix of those landscape types (e.g. Jain et al. 2011). Fatality rates average substantially lower at facilities in the western U.S., but, in general, there is greater variation in bat fatalities within regions than among regions (Arnett et al. 2013a; Hein et al. 2013).

The lighting currently recommended by the Federal Aviation Administration (FAA) for installation on commercial wind turbines does not increase collision risk to bats and migrating songbirds.

The number of bat and songbird fatalities at turbines using FAA-approved lighting is not greater than that recorded at unlit turbines (Avery et al. 1976; Arnett et al. 2008; Longcore et al. 2008; Gehring et al. 2009; Kerlinger et al. 2010). The FAA regulates the lighting required on structures taller than 199 feet in height above ground level to ensure air traffic safety. For wind turbines, the FAA currently recommends strobe or strobe-like lights that produce momentary flashes interspersed with dark periods up to three seconds in duration, and they allow commercial wind facilities to light a proportion of the turbines in a facility (e.g., one in five), firing all lights synchronously (FAA 2007). Red strobe or strobe-like lights are frequently used.

The effect of turbine height and rotor swept area on bird and bat collision fatalities remains uncertain.

There are conflicting reports on whether bird and bat collisions increase with tower height or rotor swept area on a per MW basis (Baerwald and Barclay 2009; Barclay et al. 2007; Strickland et al. 2011; Arnett and Baerwald 2013; Loss et al. 2013a). Taller turbines have much larger rotor-swept areas, and it has been hypothesized that collision fatalities will increase owing to the greater overlap with flight heights of nocturnal-migrating songbirds and bats (Johnson et al. 2002; Barclay et al. 2007). The vast majority (>80%) of avian nocturnal migrants typically fly above the height of the rotor-swept zone (<500 feet; <150 m) (Mabee and Cooper 2004; Mabee et al. 2006).

GRASSHOPPER SPARROW, PHOTO BY SHEILA GREGOIRE, FLICKR

It is unknown whether collision risk at single towers is comparable to risk at individual towers within large wind energy facilities.

Construction of single utility-scale turbines (1.5-2 MW) is growing rapidly in some regions of the country, especially where opportunities for large utility-scale projects are limited or municipalities often supply their own electricity (e.g., Massachusetts). There are no published data of fatality monitoring at these single turbines, and monitoring at these projects is often not required.

PEETZ TABLE WIND FARM, PHOTO BY MARGUERITE KELLY, NREL 14112

GOLDEN-CROWNED KINGLET, PHOTO BY ZANATEH, FLICKR

Birds

A substantial majority of bird fatalities at wind energy facilities are small songbirds.

Collisions of small songbirds (<31 cm in length) account for approximately 60% of fatalities at U.S. wind facilities (Loss et al. 2013); small songbirds comprise more than 90% of all landbirds (Partners in Flight Science Committee 2013). Most songbird species are migratory resulting in spring and fall peaks of bird casualty rates at most wind facilities (Strickland et al. 2011).

Diurnal raptors and pheasants also are relatively frequent fatalities, particularly in the western U.S. where these species are more common. These groups are far less abundant than songbirds, and the relatively high fatality rates for raptors and pheasants suggest a higher vulnerability to collision. The vulnerability to collision of native game birds, e.g., sage grouse and prairie chickens, is uncertain. Fatalities of waterbirds and waterfowl, and other species characteristic of freshwater, shorelines, open water and coastal areas (e.g., ducks, gulls and terns, shorebirds, loons and grebes) are recorded infrequently at land-based wind facilities (e.g., Kingsley and Whittam 2007; Gue et al. 2013). The infrequent fatalities of coastal birds is somewhat different than that reported at a single facility in the Netherlands (Winkelman 1992), but this could be owing to the limited information from coastal wind facilities, particularly in the United States (Kingsley and Whittam 2007; NAS 2007).

Newer, larger (≥500 kW) turbines may reduce raptor collision rates at wind facilities compared to older, smaller (40 - 330kW) turbines.

Numbers of raptor fatalities appear to be declining as a result of the repowering at Altamont; smaller low-capacity turbines are being replaced with taller, higher-capacity turbines (Smallwood and Karas 2009). Larger turbines have fewer rotations per minute, and this difference may be partly responsible for the lower raptor collision rates (NAS 2007). In addition, smaller turbines that use lattice support towers offer many more perching sites for raptors than large, modern turbines

GOLDEN EAGLE, PHOTO BY ELSIE.HUI, FLICKR

on tubular support towers, thus encouraging higher raptor occupancy in the immediate vicinity of the rotor swept area of the turbines (NAS 2007). Fatalities could also be lower on a per MW basis because fewer, larger turbines are needed to produce the same energy as smaller turbines. It is difficult to separate the importance of these individual factors in the observed reduction in raptor collision rates.

Bats

Migratory tree-roosting bat species are vulnerable to colliding with wind turbines.

Twenty one species of bats have been recorded as collision fatalities, but fatalities reported to date are concentrated in three migratory tree-roosting species, the hoary bat, the Eastern red bat, and the silver-haired bat, which collectively constitute greater than 70% of the reported fatalities at wind facilities for all North American regions combined (NAS 2007; Kunz et al. 2007a; Arnett et al. 2008; Arnett and Baerwald 2013; Hein et al. 2013).

It is unclear to what extent this conclusion reflects sample bias as we have few reports from the southwestern U.S., especially Texas and Oklahoma where there is high installed wind capacity and a very different bat fauna. Higher percentages of cave dwelling bats have been recorded at wind energy facilities in the Midwest (e.g., Jain et al. 2011), and the few available studies indicate that Brazilian free-tailed bats can constitute a substantial proportion (41–86%) of the bats killed at facilities within this species' range (Arnett et al. 2008; Miller 2008; Piorkowski and O'Connell 2010). However, because the free-tailed bat is a very abundant species where it occurs, it is uncertain whether this species is at greater risk than other species.

Bat fatalities peak at wind facilities during the late summer and early fall migration.

Several studies have shown a peak in bat fatalities in late summer and early fall, coinciding with the migration season of tree bats (Kunz et al. 2007a; Arnett et al. 2008; Baerwald and Barclay 2011; Jain et al. 2011), although fatalities during spring migration has been observed for some species at some facilities (Arnett et al. 2008).

Some bat species may be attracted to wind turbines.

High fatalities of migratory tree bats observed within the range of these species may be explained by the possibility that they are attracted to turbines (e.g., Horn et al. 2008). Attraction may result from sounds produced by turbines, a concentration of insects near turbines, and bat mating

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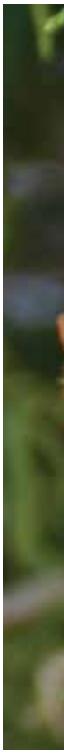

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HOARY BAT, PHOTO BY DANIEL NEAL, FLICKR

Weather patterns may influence bat fatalities.

Bat occupancy is influenced by nightly wind speed and temperature (Weller and Baldwin 2012), and some studies indicate that bat fatalities occur primarily on nights with low wind speed and typically increase immediately before and after the passage of storm fronts. Weather patterns therefore may be a predictor of bat activity and fatalities, and mitigation efforts that focus on these high-risk periods may reduce bat fatalities substantially (Arnett et al. 2008; Baerwald and Barclay 2011; Weller and Baldwin 2012; Arnett and Baerwald 2013).

Bat fatalities may not be male-biased in migratory tree bats.

Examination of external characters of bat carcasses collected at wind energy facilities indicated that the sex ratio of migratory tree bats was skewed towards males (e.g., Arnett et al. 2008), although other studies had shown female-bias or no bias (e.g., Baerwald and Barclay 2011). Bats can be a challenge to age and sex from external characters especially when carcasses have decomposed or have been partially scavenged. Molecular methods used to sex bat carcasses indicate that sex ratios in fatalities of tree bats are not male-biased, although male bias in fatalities may persist in other species (e.g., evening bat, Korstian et al. 2013).

CUMULATIVE IMPACT OF BIRD AND BAT COLLISIONS

The estimated total number of bird collision fatalities at wind energy facilities is several orders of magnitude lower than other leading anthropogenic sources of avian mortality.

Several recent estimates indicate that the number of birds killed at wind energy facilities is a very small fraction of the total annual human-related bird mortality and two to four orders of magnitude lower than mortality from other factors, including feral and domestic cats, power transmission lines, buildings and windows, and communication towers, (NAS 2007; Longcore 2012; Calvert et al. 2013; Loss et al. 2013a,b).

Fatality rates at currently estimated values are unlikely to lead to population declines in most bird species.

For songbird species current turbine-related fatalities constitute a very small percentage of their total population size, even for those songbird species that are killed most frequently (<0.02%; Kingsley and Whittam 2007; Kuvlesky et al. 2007; NAS 2007). As wind energy development expands, the potential for biologically significant impacts to some populations of species, such as raptors, may increase (NAS 2007; Johnson and Erickson 2010).

The status of bat populations is poorly known and the ecological impact of bat fatality levels is not known.

Bats are long-lived and some species have low reproductive

HORNED LARK, PHOTO BY KENNETH COLE SCHNEIDER, FLICKR

DILLON WIND POWER PROJECT, PHOTO BY IBERDROLA RENEWABLES, INC., NREL 16105

rates, making populations susceptible to localized extinction (Barclay and Harder 2003; Jones et al. 2003). There is concern that bat populations may not be able to sustain the existing rate of wind turbine fatalities (Kunz et al. 2007a; NAS 2007; Arnett et al. 2008) and/or increased fatalities as the wind industry continues to grow. Because population sizes for the most vulnerable bat species are poorly known, it is impossible to determine whether current fatality levels represent a significant threat to these species (NAS 2007; Kunz et al. 2007a; Arnett et al. 2008; Arnett and Baerwald 2013).

The ecological implications of White-Nose Syndrome and collision fatalities for bats are not well understood.

White-Nose Syndrome (WNS) is a fungus-caused disease that is estimated to have killed more than six million bats in North America (Frick et al. 2010; Turner et al. 2011; Hayes 2012). Cave-dwelling bat are most at risk, and it is unknown whether WNS will be a significant source of mortality in migratory tree bats that are most vulnerable at wind energy facilities. These species rarely occur in caves and their solitary nature may not facilitate the spread of fungal spores (e.g., Foley et al. 2011). Because cave-dwelling bats form a higher percentage of fatalities at Midwestern wind energy facilities, there is concern about the added mortality of wind turbine collisions to WNS-vulnerable bat species in this region. Fatality rates in these species actually could decline, because population sizes are being reduced by WNS, a relationship between bat abundance and colli not been established.

AVOIDING AND MINIM BIRD AND BAT FATALIT

Substantial effort is made to estimate col birds and bats prior to the siting and cor wind energy facilities under the premise tivity sites will pose an unacceptable risk to th and should be avoided. Wind energy compani employing a variety of operational techniques nologies, such as radar, to minimize fatalities o species such as bats and raptors at operating facilities.

For example, there is interest in relating differ fatality rates among wind facilities to landscap tics (e.g., topography, landscape types, proxim scape features such as mountain ridges or ripa Relating fatality rates to features within the im of a turbine could be useful in siting wind ene and locating turbines within a site to avoid hig (Kunz et al. 2007a; Kuvlesky et al. 2007; NAS 2 al. 2008).

SILVER-HAIRED BAT, PHOTO BY LASSENNPS, FLICKR

Curtailing blade rotation at low wind speeds results in substantial reductions in fatality of bats.

An examination of ten separate studies (Baerwald et al. 2009; Arnett et al. 2011; Arnett et al. 2013b) showed reductions in bat fatalities ranging from 50 to 87%. These studies indicate that reductions in bat fatalities were achieved with modest reductions in power production under the conditions at the facilities where experiments were conducted. Further study to identify times when bat collision risk is high could optimize timing of curtailment and minimize power loss (e.g., Weller and Baldwin 2012).

The use of ultrasonic transmitters may deter bats away from rotor swept area and reduce bat fatalities, but further testing and enhancement of the technology is needed.

Experimental trials have shown that ultrasonic devices can reduce bat activity and foraging success, and similar devices operating at wind turbines have shown some reduction in bat fatalities over control turbines (Arnett et al. 2013a). The signal from ultrasonic devices attenuated rapidly with distance and was sensitive to humidity levels.

Siting individual turbines away from topographic features that attract concentrations of large raptors may reduce raptor collision fatalities at wind energy facilities.

Some analyses have indicated a relationship between raptor fatalities and raptor abundance (e.g., Strickland et al. 2011; Carrete et al. 2012; Dahl et al. 2012), although studies also suggest that standard activity surveys for raptors may not correlate with fatality rates (Ferrer et al. 2012). Large raptors are known to take advantage of wind currents created by ridge tops, upwind sides of slopes, and canyons that are favorable for local and migratory movements (Bednarz et al. 1990; Barrios and Rodriguez 2004; Hoover and Morrison 2005; de Lucas et al. 2012a; Katzner et al. 2012).

RED-TAILED HAWK, PHOTO BY KELLY COLGAN AZAR, FLICKR

Selective shutdown of high-fatality turbines may be an effective strategy for reducing fatalities of some raptor species.

Some of the highest raptor fatality rates have been observed in southern Spain where raptors congregate to cross the Straits of Gibraltar to Africa during migration (Ferrer et al. 2012). Mortality of griffon vultures at a facility in that area was reduced substantially (mean of 50.8%) by selective shutdown of turbines where the greatest number of fatalities was observed (de Lucas et al. 2012a).

The relationship among collision risk, species abundance and behavior in bird species is complex and not well understood.

Certain species that forage for prey in close proximity to turbines (e.g., red-tailed hawk and golden eagle) appear to have higher fatality rates, while other species that actively fly around wind turbines such as common raven appear to avoid collisions with turbines (Kingsley and Whittam 2007; Kuvlesky et al. 2007; NAS 2007). High prey density (e.g., small mammals) is presumed to be a principal factor responsible for high raptor use and high raptor collision rates at the Altamont Pass wind resource area (Kingsley and Whittam 2007; Kuvlesky et al. 2007; NAS 2007; Smallwood and Thelander 2008).

The ability to predict collision risk for birds and bats from activity recorded by radar and acoustic detectors, respectively, remains elusive.

The use of radar and bat acoustic detectors is a common feature of pre-construction risk assessments for siting wind energy facilities (Strickland et al. 2011). To date, studies have not been able to develop a quantitative model enabling reasonably accurate prediction of collision risk from these surveys (e.g., Hein et al. 2013). Predicting bat collision risk using pre-construction activity measures would be further complicated if bats are attracted to wind turbines (see above).

Can wind turbines be designed so that they are easier for birds to see and avoid?

Mitigation methods based on avian vision have been proposed to reduce bird collisions with wind turbines. It has been hypothesized that towers and blades coated with ultraviolet (UV) paint may be more visible to birds, making them easier to avoid. In the only known test, Young et al. (2003) compared fatality rates at turbines with UV coatings to turbines coated with standard paint and found no difference. Few data are available on the effectiveness of these and other potential methods for making turbines more visible to birds.

WHOOPING CRANES, PHOTO BY GILLIANCHICAGO, FLICKR

DIRECT AND INDIRECT HABITAT-BASED EFFECTS OF WIND ENERGY DEVELOPMENT ON BIRDS

Operating wind energy facilities can reduce abundance of some grassland bird species near turbines, but the effect is not consistently observed in all studies.

Studies have shown that the displacement of grassland bird species in response to wind energy development is species-specific and the displacement response of individual species may be inconsistently observed (Hatchett et al. 2013; Loesch et al. 2013; Stevens et al. 2013).

It has been suggested that high site fidelity in bird species may reduce displacement effects in the short-term and displacement would become more pronounced over time, but this has yet to be demonstrated (Strickland et al. 2011). It is also unknown whether bird species will habituate to wind energy facilities and whether disturbance effects diminish over time. In one study, abundance of some species

GREATER PRAIRIE-CHICKEN, PHOTO BY WILDRETURN, FLICKR

declined during construction of the wind energy facility, but the effect disappeared after the facility became operational (Pearce-Higgins et al. 2012).

There is concern that prairie chickens and greater sage grouse will avoid wind energy facilities because of disturbance or because they perceive turbine towers as perches for avian predators.

Research indicates that close proximity to roads, utility poles or lines, trees, oil and gas platforms, and/or human habitations causes displacement in prairie grouse species (Robel 2004; Kingsley and Whittam 2007; Kuvlesky et al. 2007). It is hypothesized that similar effects would result from wind energy development, but few published studies have tested this hypothesis with respect to wind energy facilities. An extensive and comprehensive multi-year study of greater prairie-chicken in a fragmented Kansas landscape showed little or no response to wind energy development as measured by a variety of demographic parameters, and there was little or no response in nesting females (Winder et al. 2013a; Winder et al. 2013b). Lek persistence was lower in proximity to turbines, but this effect was not statistically significant (Sandercock et al. 2013). Similar studies on greater sage-grouse are underway in Wyoming, but results were not available at the time this fact sheet was published (http://www.nationalwind.org/sagegrouse.aspx).

It is unknown whether wind energy facilities act as barriers to landscape-level movements by big game and other large terrestrial vertebrates.

There is very little information to evaluate the hypothesis that wind energy facilities act as barriers to wildlife. Studies of desert tortoise indicate that wind energy has no negative effect on site use (Lovich et al. 2011; Ennen et al. 2012). Other species for which barrier effects are a concern but for which published research specific to wind energy is not available include pronghorn, mule deer, black bear, and elk (Lovich and Ennen 2013).

Suggested Citation: American Wind Wildlife Institute (AWWI). 2014. Wind turbine interactions with wildlife and their habitats: a summary of research results and priority questions. Washington, DC. Available online at www.awwi.org.

About AWWI

The American Wind Wildlife Institute is a partnership of leaders in the wind industry, wildlife management agencies, and science and environmental organizations who collaborate on a shared mission: to facilitate timely and responsible development of wind energy while protecting wildlife and wildlife habitat. We envision a future where wildlife and wind energy thrive, allowing all of us — wildlife and habitat included — to reap the climate change mitigation benefits that wind energy makes possible.

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ALBEMARLE RURAL PLANNING ORGANIZATION
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Albemarle RPO Board Meetings

Wednesday, January 21, 2015 Cooperative Extension Auditorium, 120 Community Way Barco, NC 27917

Technical Coordinating Committee: Starts at 11:00 AM

1. Call to Order	Rhett White, TCC Chair
2. Roll Call	Rhett White, TCC Chair
3. Agenda Approval	Rhett White, TCC Chair
4. Approval/ Adoption of Minutes from Last Meeting	Rhett White, TCC Chair
5. Nags Head Pedestrian Plan endorsement	
Approval	Rhett White, TCC Chair
6. Duck Comprehensive Pedestrian Plan endorsement	
Approval	Rhett White, TCC Chair
7. Town of Creswell Pedestrian Plan Grant endorsement	
Approval	Rhett White, TCC Chair
8. Election of TCC Chair and Co-Chair	
Approval	Rhett White, TCC Chair
9. Planning Work Program	
Approval	Rhett White, TCC Chair
10. Bonus allocation points	
Approval	Rhett White, TCC Chair
11. NC 12 sand removal	
Approval	Rhett White, TCC Chair
12. Ferry tolling letter	
Approval	Rhett White, TCC Chair
13. Dare CTP endorsement	
Approval	Rhett White, TCC Chair
14. ARBP endorsement	
Approval	Rhett White, TCC Chair
15. Public Comments	Rhett White, TCC Chair
16. Adjournment	Rhett White, TCC Chair

Lunch and Presentations

NCDOT update- Discussions/presentations
Ferry update
TPB update

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Transportation Advisory Committee: Starts at 1 PM

1. Call to Order	Lloyd Griffin, TAC Chair
2. Roll Call	Lloyd Griffin, TAC Chair
3. Agenda Approval	Lloyd Griffin, TAC Chair
4. Approval/ Adoption of Minutes from Last Meeting	Lloyd Griffin, TAC Chair
5. Nags Head Pedestrian Plan endorsement	
Approval	Lloyd Griffin, TAC Chair
6. Duck Comprehensive Pedestrian Plan endorsement	
Approval	Lloyd Griffin, TAC Chair
7. Town of Creswell Pedestrian Plan Grant endorsement	
Approval	Lloyd Griffin, TAC Chair
8. Election of TCC Chair and Co-Chair	
Approval	Lloyd Griffin, TAC Chair
9. Planning Work Program	
Approval	Lloyd Griffin, TAC Chair
10. Bonus allocation points	
Approval	Lloyd Griffin, TAC Chair
11. NC 12 sand removal	
Approval	
12. Ferry tolling letter	
Approval	Lloyd Griffin, TAC Chair
13. Dare CTP endorsement	
Approval	Lloyd Griffin, TAC Chair
14. ARBP endorsement	
Approval	Lloyd Griffin, TAC Chair
15. Public Comments	Lloyd Griffin, TAC Chair
16. Adjournment	Lloyd Griffin, TAC Chair

Minutes of the Rural Technical Coordinating Committee (RTCC) Meeting
November 12, 2014
11:00 a.m.

RTCC

The November 12, 2014 RTCC meeting held at the Pocosin Arts Conference Center in Columbia, NC was opened and called to order by RTCC Chairman Rhett White at 11:00 a.m.

Roll Call
It was determined a quorum was present with the following RTCC members in attendance: Chairman Rhett White, Town of Columbia; Donna Creef, Dare County; Greg Loy, Town of Kill Devil Hills; Wes Haskett, Town of Southern Shores; Frank Heath, Perquimans County; Jerry Rhodes, Washington County; Kevin Howard, Chowan County; John Stockton Town of Kitty Hawk; Dan Porter, Camden County; Dan Scanlon, Currituck County; Bill Rich, Hyde County; Kermit Skinner, Town of Manteo; Andy Garman, Town of Duck; Shelly Cox, Pasquotank County; David Clegg, Tyrrell County; Kaitlen Alcock, City of Elizabeth City; Joe Heard, Town of Duck; J.D. Melton, Town of Creswell; Natalie Rountree, Gates County; Andy Garman, Town of Duck

DOT representatives present: Jerry Jennings, Gretchen Byrum, Beshad Norowzi; Ferry Division: Ed Goodwin, Jed Dixon

Guests present were: Cathy Davison, Executive Director, Albemarle Commission; Patrick Flanigan, Down East RPO

Conflict of Interest Statement
Chairman White read a conflict of interest statement. The committee was polled and no conflict of interest was noted.

Agenda Approval
Chairman White called for a motion to accept the agenda as presented. A motion to accept was made by Jerry Rhodes, seconded by Greg Loy, and unanimously carried.

Approval of August 18, 2014 RTCC Minutes
Minutes of the August 18, 2014 RTCC meeting were reviewed and Chairman White entertained a motion for adoption. Motion to adopt the minutes as presented was made by Dan Porter, seconded by David Clegg, and unanimously carried.

Nags Head Pedestrian Plan
Chairman White called for a motion to approve the Nags Head Pedestrian Plan. Andy Garman made a motion to give final approval for the Nags Head Pedestrian Plan. His motion was seconded by Joe Heard and with no discussion, the motion carried unanimously.

Duck Pedestrian Plan
Chairman White called for a motion to approve the Duck Head Pedestrian Plan. Joe Heard made a motion to give final approval for the Duck Head Pedestrian Plan. His motion was seconded by Wes Haskett and with no discussion, the motion carried unanimously.

Strategic Transportation Corridor (STC) Map
As was noted in the June 16, 2014 TCC meeting minutes; NCDOT is currently in the process of identifying critical multi-modal transportation corridors throughout the state. The corridors will support the implementation of the STI and current project scoring. Strategic Transportation Corridors will replace Strategic Highway Corridors adopted by the NC Board of Transportation in 2004. Ms. Welsh reported that there are concerns as to why critical highway networks in North East North Carolina, which were included in the 2004 Strategic Highway Corridors, were not included in the Strategic Transportation Corridors. Highway networks not included were; US 158, the Mid-Currituck Bridge and US 168.
At the June 16, 2014 meeting RTAC members approved a resolution in support of adding US 158, the Mid-Currituck Bridge and US 168 to the Strategic Transportation Corridor map. Ms. Welsh forwarded the resolution to Kerry Morrow, Statewide Plan Engineer. The NCDOT revised the STC map to include US 158 but did not include US 168 or the Mid-Currituck Bridge.
Dan Scanlon made a motion that a letter be written and sent to NCDOT asking that US 168, US 158 (east of US 17 to the Outer Banks) and the Mid-Currituck Bridge be added to the STC map. His motion was seconded by Dan Porter and carried unanimously.
It was suggested that the units of government along the roadways that are affected by this issue respond individually as well.

Barco Diversion Plan
Dan Scanlon spoke about the Barco Diversion Plan and the group discussed the challenges the plan presented in the event of an emergency evacuation in the region.

Ferry Tolling
At the March 10, 2014 meeting TAC members voted to delay action regarding ferry tolling in order to give Legislators time to seek funding sources for new and replacement ferry vessels. A letter reporting that vote was drafted and sent to Legislators in NCDOT Division 1. Due to the recent election Ms.Welsh recommended sending an updated letter to newly elected, as well as all Legislators in NCDOT Division 1.
A motion was made by Jerry Rhodes to accept the recommendation of Ms. Welsh to send an updated letter to Legislators in NCDOT Division 1, seconded by J. D. Melton and unanimously carried.

Public Comments
Angela Welsh briefly discussed the following agenda packet items:

- 2015 ARPO meeting dates
- Survey Results - SPOT 3.0 Scoring Positives/Negatives
- ARHS-ICPTA Letter of Support

Chairman White welcomed and introduced Cathy Davison, Albemarle Commission's Executive Director.
Dan Scanlon reported that NCDOT has partnered with Currituck County to schedule a public hearing to meet with business owners and communities to discuss possible solutions to the traffic problems at the of US 158 and Highway 12 interchange. The meeting will be held at Jarvisburg Elementary School on December 15, 2014.
Mr. Scanlon also reported that officials from Currituck County met with Representative Torbett, of the Joint Legislative Transportation Oversight Committee. At that meeting Representative Torbett said the Leadership of the House met with Secretary Tata in regards to comments made by TCC/TAC members and others concerning SPOT 3.0. Mr. Scanlon said there is a pledge to the TCC/TAC to include evacuation in SPOT 3.0.

With no further business to discuss, Chairman White adjourned the meeting.

Presentations

Division 1 Report
Gretchen Byrum reported on active projects located in Division 1.

SPOT 4.0 Reports
Patrick Flanigan gave an update on the SPOT 4.0 work group.

RTAC Meeting –November 12, 2014
1:00 p.m.

Call to Order
The November 12, 2014 RTAC meeting held at the Albemarle Commission in Perquimans County was opened and called to order by RTAC Vice-Chairman Leroy Spivey at 1:00 p.m.

Conflict of Interest Statement
Vice-Chairman Spivey read a conflict of interest statement. The committee was polled and no conflict of interest was noted.

Roll Call
The following RTAC members were in attendance: Vice-Chairman Leroy Spivey, Tyrrell County; John Ratzeberger, Town of Nags Head; Jack Shea, Dare County; Wally Overman, Dare County, W.J. White, Town of Creswell; Michael McLain, Camden County, Bill Sexton, Washington County

It was determined a quorum was not present. Once it was determined that a quorum could not be reached, the meeting was adjourned with no business being conducted.

ALBEMARLE RURAL PLANNING ORGANIZATION
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Agenda Item No. 5

Item Title: Nags Head Pedestrian Plan endorsement

Item Summary: On July 16, 2014, the Town of Nags Head approved the Nags Head Pedestrian Plan. Once approved by the local government, RPO's are required to endorse Pedestrian Plans approved by their member counties and municipalities.

Specific action requested: Approval of the attached resolution endorsing the Nags Head Pedestrian Plan

Number of attachments: 1

The Town of Nags Head Pedestrian Plan can be found in the same folder as the agenda package. The RPO Director will also have the Plan available at the meeting should there be any questions.

A RESOLUTION FOR ENDORSEMENT OF THE TOWN OF NAGS HEAD PEDESTRIAN PLAN

WHEREAS, the Transportation Advisory Committee (TAC) is the duly recognized transportation planning policy board for the Albemarle Rural Planning Organization (RPO); and

WHEREAS, the Town of Nags Head recently adopted a Pedestrian Plan funded through, and conducted in conjunction with, the North Carolina Department of Transportation, Bicycle and Pedestrian Planning Division; and

WHEREAS, the plan was drafted in order to improve walking conditions in Nags Head by increasing pedestrian safety, improving pedestrian access to community destinations, and creating opportunities for active and healthy lifestyles; and

WHEREAS, the Plan was drafted with the help of a steering committee of local residents, town staff and regional representatives who helped to guide the planning process; and

WHEREAS, the public was asked to participate in the development of the Plan through two public workshops, a public hearing a public comment form and updates via the project website; and

WHEREAS, the Nags Head Board of Commissioners held a public hearing on July 16, 2014 and voted unanimously to adopt the Plan; and

NOW, THEREFORE BE IT RESOLVED that the Albemarle RPO TAC hereby endorses the Town of Nags Head Pedestrian Plan.

A motion was made by _____ and seconded by _____ for the endorsement of the resolution, and upon being put to a vote was duly adopted, on this, the 21st day of January 2015.

_____
Lloyd E. Griffin, III Chairman
Albemarle RPO TAC

_____
Angela M. Welsh, Secretary
Albemarle RPO

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ALBEMARLE RURAL PLANNING ORGANIZATION
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Agenda Item No. 6

Item Title: Duck Comprehensive Pedestrian Plan endorsement

Item Summary: On October 1, 2014, the Town of Duck approved the Town of Duck Comprehensive Pedestrian Plan. Once approved by the local government, RPO's are required to endorse Pedestrian Plans approved by their member counties and municipalities.

Specific action requested: Approval of the attached resolution endorsing the Duck Comprehensive Pedestrian Plan

Number of attachments: 1

The Town of Duck Comprehensive Pedestrian Plan can be found in the same folder as the agenda package. The RPO Director will also have the Plan available at the meeting should there be any questions.

A RESOLUTION FOR ENDORSEMENT OF THE TOWN OF DUCK COMPREHENSIVE PEDESTRIAN PLAN

WHEREAS, the Transportation Advisory Committee (TAC) is the duly recognized transportation planning policy board for the Albemarle Rural Planning Organization (RPO); and

WHEREAS, the Town of Duck recently adopted a Comprehensive Pedestrian Plan funded through, and conducted in conjunction with, the North Carolina Department of Transportation, Bicycle and Pedestrian Planning Division; and

WHEREAS, the focus of the plan was on infrastructure improvements as well as safety and education programs with a specific focus on the village center, which has high pedestrian and bicycle usage.; and

WHEREAS, the Plan was drafted with the help of a steering committee of business owners, residents, community planners and elected officials who helped to guide the planning process; and

WHEREAS, the public was asked to participate in the development of the Plan through two public meetings, a public hearing and through a survey developed to gather information on pedestrian use within the town; and

WHEREAS, the Duck Town Council held a public hearing on October 1, 2014 and voted unanimously to adopt the Plan; and

NOW, THEREFORE BE IT RESOLVED that the Albemarle RPO TAC hereby endorses the Town of Duck Comprehensive Pedestrian Plan.

A motion was made by _____ and seconded by _____ for the endorsement of the resolution, and upon being put to a vote was duly adopted, on this, the 21st day of January 2015.

_____ Lloyd E. Griffin, III Chairman
Albemarle RPO TAC

_____ Angela M. Welsh, Secretary
Albemarle RPO

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Agenda Item No. 7

Item Title: Town of Creswell Pedestrian Plan grant application endorsement

Item Summary: The Town of Creswell is applying for a Pedestrian Plan grant from the NCDOT and the application process requires endorsement of the application by the RPO.

Specific action requested: Approval of the attached resolution endorsing the Town of Creswell Pedestrian Plan grant application.

Number of attachments: 1

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A RESOLUTION FOR ENDORSEMENT OF THE PEDESTRIAN PLANNING GRANT FOR THE TOWN OF CRESWELL

WHEREAS, the Town of Creswell has chosen to apply for a Pedestrian Planning Grant made available by the NCDOT Division of Bicycle & Pedestrian Transportation Division; and

WHEREAS, the purpose of the Bicycle & Pedestrian Planning Grant Initiative is to promote the development of bicycle plans and pedestrian plans; and

WHEREAS, the successful implementation of a Pedestrian Plan will offer a safe and healthy alternative to automobiles by linking the down-town area, neighborhoods, schools, and employment centers with sidewalks; and

NOW, THEREFORE BE IT RESOLVED that the Albemarle RPO TAC hereby endorses the Pedestrian Planning Grant application for the Town of Creswell.

A motion was made by _____ and seconded by _____ for the endorsement of the resolution, and upon being put to a vote was duly adopted, on this, the 21st day of January, 2015

_____ Lloyd E. Griffin, III Chairman
Albemarle RPO TAC

_____ Angela M. Welsh, Secretary
Albemarle RPO

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ALBEMARLE RURAL PLANNING ORGANIZATION
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Agenda Item No. 8

Item Title: Election of RTCC Chairman and Vice-Chairman and RTAC Chairman and Vice-Chairman

Item Summary: ARPO Bylaws state the officers of the RTCC and the RTAC consist of a Chairman and Vice-Chairman and are to be selected by majority vote for a term of two years. The officers must be selected at the first meeting of every odd calendar year and there is no limit as to how many terms they can serve.

Specific action requested: Election of RTCC Chairman and Vice-Chairman during RTCC meeting and election of RTAC Chairman and Vice-Chairman during RTAC meeting

Number of attachments: 1

Current officers for the RTCC:

Rhett White, Chairman - Town Manager for the Town of Columbia
Dan Porter, Vice-Chairman - Planning Director for Camden County

Current officers for the RTAC:

Lloyd Griffin, Chairman - Pasquotank County Commissioner
Leroy Spivey, Vice- Chairman - Tyrrell County Commissioner

The RTAC officers **must** be County elected officials as only County members are allowed to vote on the RTAC.

Albemarle Rural Planning Organization Bylaws

Article I. Name

The name of this organization shall be the Albemarle Rural Transportation Planning Organization, hereafter referred to as the ARPO.

Article II. Purpose

The purpose of the ARPO is to:

1. To develop long-range local and regional multi-modal transportation plans in cooperation with the North Carolina Department of Transportation;
2. To provide a forum for public participation in the rural transportation planning process;
3. To develop and prioritize needs for transportation projects to be included in the state's Transportation Improvement Program (TIP);
4. To provide transportation-related information to local governments and other interested organizations and persons;
5. To conduct transportation related studies and surveys for local governments and other interested entities/organizations;
6. To perform other related transportation planning activities that shall be agreed upon between the RPO and the North Carolina Department of Transportation; and
7. Assist NCDOT in complying with the provisions of federal transportation laws and regulations.

Article III. Membership

As specified in the Albemarle RPO Memorandum of Understanding (MOU) with the North Carolina Department of Transportation (NCDOT) and the 10 Albemarle RPO member counties, the Albemarle RPO shall consist of two committees. Representation upon the committees shall be governed as described below.

A. **The Rural Transportation Advisory Committee (RTAC) consists of elected officials from the ten-county area, and the NCDOT Board of Transportation member for NCDOT Division 1. The membership of RTAC shall consist of the following:**

   A. One County Commissioner (or designee) representing the County of Camden.

   B. One County Commissioner (or designee) representing the County of Chowan. One municipal elected official (or designee) from the local government in Chowan County.

C. One County Commissioner (or designee) representing the County of Currituck

D. One County Commissioner (or designee) representing the County of Dare. One municipal (or designee) elected official from each municipal local government in Dare County.

E. One County Commissioner (or designee) representing the County of Gates. One municipal elected official (or designee) from the municipal local government in Gates County

F. One County Commissioner (or designee) representing the County of Hyde.

G. One County Commissioner (or designee) representing the County of Pasquotank. One municipal elected official (or designee) from the municipal local government in Pasquotank County.

H. One County Commissioner (or designee) representing the County of Perquimans. One municipal elected official (or designee) from each municipal local government in Perquimans County.

I. One County Commissioner (or designee) representing the County of Tyrrell. One municipal elected official (or designee) from the municipal local government in Tyrrell County.

J. One County Commissioner (or designee) representing the County of Washington. One municipal elected official (or designee) from each municipal local government in Washington County.

K. One member of the Region R Council of Governments Executive Board.

L. One member of the North Carolina Board of Transportation representing the Department of Transportation Division 1.

1. **Voting –** In all regards, voting privileges shall be limited to the ten county commissioners representing their respective counties and the member of the North Carolina Board of Transportation representing NCDOT Division 1. Absentee voting shall not be permitted. Member governments shall appoint an alternate, provided he/she meets the qualifications for membership outlined herein.

2. **Quorum**- A quorum of at least fifty (50) percent plus one (1) of the voting membership shall be required for the RTAC to conduct any Regular Meeting or Special Meeting or take official action of any kind. A member who fails to attend or to send an alternate to two consecutive RPO meetings will be designated as a vacant seat and will not count towards quorum. Attendance at future meetings will reinstate the member.

3. **Term of Membership** - A representative's term of appointment shall be two years. Each County and municipal representative shall be appointed by the appropriate Town/City Council or Board of Commissioners in regular session. Reappointment of individual representatives to the RTAC shall not be limited; so long as he/she continues to meet the qualifications outlined above.

4. In the event that a county withdraws from the ARPO, both county and municipal representation shall be forfeited.

5. **Officers** - Officers of the RTAC shall consist of a Chairperson and Vice-Chairperson, selected by majority vote, for a term of two years. The RPO Coordinator shall serve as Secretary to the RTAC. Officers shall be selected at the first meeting of each odd calendar year.

6. The Chairperson shall preside over all meetings of the RTAC, sign official documents on behalf of the RTAC, assist in the drafting of meeting agendas and decide points of order or procedure.

7. The Vice-Chairperson shall conduct the duties of the Chairperson in the event of his/her absence. Should neither the Chairperson nor Vice-Chairperson be available to preside over a meeting of the RTAC, a Chair Pro-Tem shall be appointed by majority vote.

B. The Rural Technical Coordinating Committee (RTCC) shall consist of staff and appointed officials from the ten-county area, NCDOT and other agencies. The membership of RTCC shall consist of, but may not be limited to, the following:

A. County Manager (or his/her designee) from each of the ten counties of the RPO planning area.

B. The Chief Administrative Official (or his/her designee) from each municipality in the Region R planning area.

C. Division Engineer serving the 1st Division of Highways, North Carolina Department of transportation, or his/her designated representative.

D. Manager, Transportation Planning Branch, Planning and Environment, North Carolina Department of Transportation, or his/her designated representative.

E. Area Traffic Engineer, Division of Highways, Traffic Engineering Branch, North Carolina Department of Transportation.

1. **Voting** - Each representative shall have one vote. Absentee voting shall not be permitted. Member organizations shall appoint an alternate, provided he/she meets the qualifications for membership outlined herein.

2. **Quorum**- A quorum of at least fifty (50) percent plus one (1) of the voting membership shall be required for the RTCC to conduct any Regular Meeting or Special Meeting or take official action of any kind. A member who fails to attend or send an alternate to two consecutive RPO meetings will be designated as a vacant seat and will not count towards quorum. Attendance at future meetings will reinstate the member.

3. **Membership** - Organizational representation on the RTCC may be altered by an affirmative vote of fifty percent (50%) plus one (1) of the voting members of the RTCC, per the current Memorandum of Understanding, with final approval by the RTAC.

4. **Officers** - Officers of the RTCC shall consist of a Chairperson and Vice-Chairperson, selected by majority vote, for a term of two years. The RPO Coordinator shall serve as Secretary to the RTCC. Officers shall be selected at the first meeting of each odd calendar year.

Article IV. Administration

Meetings

Regular meetings of the RTAC and RTCC shall be held when deemed necessary, appropriate and advisable, according to a schedule approved by each Committee. Notices shall be distributed at least seven days prior to a scheduled meeting, and in accordance with the Open Meeting Laws of the North Carolina General Statutes, Article 33C, §143-318.12.

Special meetings may be called as deemed necessary by the Chairperson, or at the request of the eleven eligible voting members of the RTAC. Notice of special meetings shall be given in accordance with the Open Meeting Laws of the North Carolina General Statutes, Article 33C, §143-318.12.

Attendance

Representatives or their designee are expected to attend all regular and special meetings. Attendance may be achieved through direct presence or teleconferencing.

Standing

Good standing for all representatives shall be maintained through regular attendance at meetings. Following two consecutive unexcused absences, a representative's seat shall be declared vacant and shall not be counted toward quorum. Good standing shall be automatically restored upon a representative's attendance at a meeting. A replacement representative may be requested following a vote of the Committee following the loss of good standing.

Agendas

Meeting agendas shall list items for consideration by the Committee. Additional items may be placed on the agenda at the beginning of a regular meeting with the affirmative vote of fifty percent (50%) plus one (1), of the voting membership of both the RTCC and RTAC.

2. **Quorum**- A quorum of at least fifty (50) percent plus one (1) of the voting membership shall be required for the RTCC to conduct any Regular Meeting or Special Meeting or take official action of any kind. A member who fails to attend or send an alternate to two consecutive RPO meetings will be designated as a vacant seat and will not count towards quorum. Attendance at future meetings will reinstate the member.

3. **Membership** - Organizational representation on the RTCC may be altered by an affirmative vote of fifty percent (50%) plus one (1) of the voting members of the RTCC, per the current Memorandum of Understanding, with final approval by the RTAC.

4. **Officers** - Officers of the RTCC shall consist of a Chairperson and Vice-Chairperson, selected by majority vote, for a term of two years. The RPO Coordinator shall serve as Secretary to the RTCC. Officers shall be selected at the first meeting of each odd calendar year.

Article IV. Administration

Meetings

Regular meetings of the RTAC and RTCC shall be held when deemed necessary, appropriate and advisable, according to a schedule approved by each Committee. Notices shall be distributed at least seven days prior to a scheduled meeting, and in accordance with the Open Meeting Laws of the North Carolina General Statutes, Article 33C, §143-318.12.

Special meetings may be called as deemed necessary by the Chairperson, or at the request of the eleven eligible voting members of the RTAC. Notice of special meetings shall be given in accordance with the Open Meeting Laws of the North Carolina General Statutes, Article 33C, §143-318.12.

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Representatives or their designee are expected to attend all regular and special meetings. Attendance may be achieved through direct presence or teleconferencing.

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Good standing for all representatives shall be maintained through regular attendance at meetings. Following two consecutive unexcused absences, a representative's seat shall be declared vacant and shall not be counted toward quorum. Good standing shall be automatically restored upon a representative's attendance at a meeting. A replacement representative may be requested following a vote of the Committee following the loss of good standing.

Agendas

Meeting agendas shall list items for consideration by the Committee. Additional items may be placed on the agenda at the beginning of a regular meeting with the affirmative vote of fifty percent (50%) plus one (1), of the voting membership of both the RTCC and RTAC.

Rules of Order

In the absence of guidance from these Bylaws or other adopted procedural policies, the "**Modern Rules of Order**" shall be used.

Records

The Secretary shall maintain all files, records and correspondence of the ARPO, including the preparation and distribution of minutes, agendas and meeting notices. Access to these records shall be provided at reasonable times and with reasonable supervision according to the Public Records Laws of the North Carolina General Statutes, §132-6.

Amendments

Amendments to these Bylaws shall require an affirmative vote of at least fifty (50) percent plus one (1) of the voting membership of both the RTCC and RTAC. Written notice of proposed amendments shall be provided to all members prior to consideration. Amendments must not conflict with the letter or fundamental intent of the Memorandum of Understanding which governs this document. In the event of a conflict, the Memorandum of Understanding shall carry precedence.

Approved by the Albemarle Rural Transportation Planning Organization on the Wednesday June 18, 2014.

Lloyd Griffin, RTAC Chairperson

Rhett White, RTCC Chairperson

Angela Welsh, Secretary

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 9

Item Title: FY 15-16 Planning Work Program (PWP)

Item Summary: The Planning Work program (PWP) is a funding contract between the Albemarle Rural Planning Organization (ARPO) and the North Carolina Department of Transportation (NCDOT). It lists the planning priorities anticipated by the ARPO during the next Fiscal year and outlines expense needs for certain work tasks. Once the planning priorities are approved by the RTCC and RTAC, the information will be forwarded to the NCDOT Transportation Planning Branch for their approval. It will come back to both Boards for final approval at our April 22, 2015 meeting.

Specific action requested: Tentative approval of FY 15-16 PWP planning priorities

Number of attachments: 0

During FY 15-16 The ARPO Director will continue with the development of Comprehensive Transportation Plans (CTP's) for Pasquotank, Perquimans, Currituck and Camden counties.

Staff will also begin implementation of the Albemarle Regional Bicycle Plan by establishing the Albemarle Bicycle and Pedestrian Advisory Committee (BPAC). The BPAC will be an ongoing regional entity focused on bicycle issues in the Albemarle Region and will be formed of interested members of the Albemarle Regional Bicycle Plan committee. The committee will meet semi-annually to share successes and challenges and track progress related to implementing projects in the Albemarle Regional Bicycle Plan.

The ARPO Director will also continue participating in the merger process; re-write the ARPO's Public Involvement Plan, participate in the SPOT 4.0 process, and continue to attend all required meetings and training.

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 10

Item Title: Bonus allocation points

Item Summary: When local input points were put on the Mid-Currituck Bridge and it was programmed for funding, we received $100,000,000.00 as a bonus allocation which can be used in SPOT 4.0. The bonus allocation points were awarded due to the fact the Mid-Currituck Bridge will be tolled. However, the funds must be used for a project in Currituck County. US 158, from Belcross in Camden to Barco in Currituck, also known as the Shortcut road was programmed for planning in SPOT 2.0 and that process has begun, however, the planning will have to cease unless the ARPO decides to put local input points on the project in SPOT 4.0. Ceasing planning on the project could potentially put the project behind 1 to 2 years.

Specific action requested: Staff is seeking direction from the RTCC and RTAC as to if a letter should be sent to Strategic prioritization of Transportation (SPOT) office stating the ARPO will allocate local input points to the US 158/Shortcut Road project in SPOT 4.0.

Number of attachments: 0

NCDOT Division 1 Engineer, Jerry Jennings, will be available to discuss this item at the meeting.

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 11

Item Title: Sand removal on NC 12

Item Summary: NCDOT Division 1 has a limited amount of maintenance money available to remove sand from over wash on NC 12. The State Department of Transportation has set aside funds for snow removal and NCDOT Division 1 Board of Transportation member, Malcolm Fearing, has asked that the ARPO discuss requesting a policy change so that we may access the state snow removal funds for sand removal on NC 12.

Specific action requested: Staff is seeking direction from the RTCC and RTAC as to if an letter should be sent to Malcolm Fearing requesting the Board of Transportation consider a policy change so NCDOT Division 1 can utilize snow removal money for sand removal on NC 12.

Number of attachments: 0

NCDOT Division 1 Board of Transportation member, Malcolm Fearing, will be available to discuss this item.

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 12

Item Title: Ferry tolling letter discussion

Item Summary: In March of 2014, the Albemarle RPO TAC voted to delay action on ferry tolling to give Legislators more time to seek alternative sources of funding for new and replacement ferry vessels. Due to the recent election, NCDOT Division 1 is represented by four (4) new Legislators; Howard Hunter, Shelly Willingham, Erica Smith-Ingram and Michael Wray, who may not be aware of the action the TAC took in March.

Specific action requested: Staff is seeking direction from the TCC and TAC as to if an updated letter should be sent to all of the Legislators in NCDOT Division 1.

Number of attachments: 2

During the ferry tolling public hearings on Knotts Island, Cape Hatteras and Ocracoke, which were held in the March of 2014, Legislators and local elected officials asked the Albemarle RPO TAC to delay a vote to toll ferries in order to give the General Assembly more time to seek alternative sources of funding for new ferries and existing ferry vessel replacement.

At the March 10, 2014 TCC and TAC meeting, the Albemarle RPO TAC voted to delay action regarding ferry tolling to give the Legislators more time to seek alternative sources of funding for new and replacement ferry vessels.

Due to the November election, NCDOT Division 1 is represented by four (4) new Legislators; Howard Hunter, Shelly Willingham, Erica Smith-Ingram and Michael Wray, who may not be aware of the action the TAC took in March. Staff is seeking direction from the TCC and TAC as to if an updated letter should be sent to all of the Legislators in NCDOT Division 1.

A copy of the letter sent, in March 2014, to Legislators from the Albemarle RPO TAC Chair is attached for your review.

Albemarle Rural Planning Organization

March 14, 2014

Representative Bob Steinburg
NC House of Representatives
300 N. Salisbury Street, Room 306A2
Raleigh, NC 27603-5925

Representative Steinburg,

During the NCDOT ferry tolling public hearings on Knotts Island, Cape Hatteras and Ocracoke, Legislators and local elected officials called on the Albemarle RPO TAC to delay a vote regarding ferry tolling in order to give the General Assembly time to seek alternative funding sources for new and replacement ferry vessels.

At your request, on March 10, 2014, the Albemarle RPO TAC voted to delay action regarding ferry tolling in order to give Legislators time to seek alternative funding sources for new and replacement ferry vessels.

Thank you,

Lloyd Griffin
TAC Chairman
Albemarle RPO

Cc: Representative Paul Tine
Representative Annie Mobley
Representative Michael Wray
Representative John Torbett
Representative Joe Tolson
Senator Clark Jenkins
Senator Bill Cook

NCDOT Division 1 Counties	RPO	Representative	Senator
Camden	Albemarle RPO	Bob Steinburg	Bill Cook
Currituck	Albemarle RPO	Bob Steinburg	Bill Cook
Gates	Albemarle RPO	Howard Hunter III	Bill Cook
Pasquotank	Albemarle RPO	Bob Steinburg/Howard Hunter III	Bill Cook
Dare	Albemarle RPO	Paul Tine	Bill Cook
Hyde	Albemarle RPO	Paul Tine	Bill Cook
Chowan	Albemarle RPO	Bob Steinburg	Erica Smith-Ingram
Tyrrell	Albemarle RPO	Bob Steinburg	Erica Smith-Ingram
Washington	Albemarle RPO	Paul Tine	Erica Smith-Ingram
Perquimans	Albemarle RPO	Bob Steinburg	Bill Cook
Northampton	Peanut Belt RPO	Michael Wray	Erica Smith-Ingram
Hertford	Peanut Belt RPO	Howard Hunter III	Erica Smith-Ingram
Bertie	Peanut Belt RPO	Howard Hunter III	Erica Smith-Ingram
Martin	Mid-East RPO	Shelly Willingham	Erica Smith-Ingram

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 13

Item Title: Dare County Comprehensive Transportation Plan (CTP) endorsement

Item Summary: Drafting of the Dare County CTP began in 2011 and has been adopted by Dare County, and the Towns of Southern Shores, Nags Head, Manteo, Duck, Kitty Hawk and Kill Devil Hills. Once approved by the local governments, RPO's are required to endorse Comprehensive Transportation Plans approved by their member counties and municipalities. Once endorsed by the ARPO, the CTP will move forward to adoption by the Board of Transportation.

Specific action requested: Approval of the attached resolution endorsing the Dare County Comprehensive Transportation Plan

Number of attachments: 9

The Dare County Comprehensive Transportation Plan Executive summary and maps) can be found in the same folder as the agenda package and the RPO Director will present an overview of the CTP at the RTCC and RTAC meetings. While the final document will include all supporting text, the ARPO is only required to endorse the maps.

Please see attached documentation regarding the CTP.

A RESOLUTION FOR ENDORSEMENT OF THE DARE COUNTY COMPREHENSIVE TRANSPORTATION PLAN

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Albemarle Rural Planning Organization

PO Box 646
Hertford, NC 27944

(252) 426-5775
FAX (252) 426-8482

www.albemarlecommission.org

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WHEREAS, the Transportation Advisory Committee (TAC) is the duly recognized transportation planning policy board for the Albemarle Rural Planning Organization (RPO); and

WHEREAS, the North Carolina Department of Transportation Planning Branch has completed the Dare County Comprehensive Transportation Plan; and

WHEREAS, the Dare County Comprehensive Transportation Plan is consistent with the local land use plans, the Albemarle RPO transportation needs and the statewide transportation plan; and

WHEREAS, if any changes are made to the Dare County Comprehensive Transportation Plan as presented prior to adoption by the local boards, the Albemarle RPO shall review and endorse these changes prior to adoption by the Board of Transportation;

NOW, THEREFORE BE IT RESOLVED that the Albemarle RPO TAC hereby endorses the Dare County Comprehensive Transportation Plan.

A motion was made by _____ and seconded by _____ for the endorsement of the resolution, and upon being put to a vote was duly adopted, on this, the 21st day of January, 2015.

_____	_____
Lloyd Griffin, III Chairman Albemarle RPO TAC	Angela Welsh, Secretary Albemarle RPO

County of Dare
Office of the Board of Commissioners
P.O. Box 1000 | Manteo, North Carolina 27954 | 252.475.5700

January 5, 2015

Lloyd Griffin, Chairman
Albemarle RPO Transportation Advisory Committee
512 South Church Street
Hertford, NC 27944

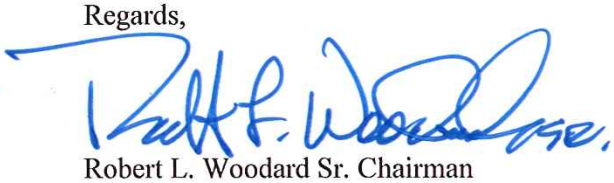
Dear Chairman Griffin:

Enclosed with this letter is a resolution from the Dare County Board of Commissioners adopting 2014 Comprehensive Transportation Plan (CTP) and its maps for the unincorporated portions of Dare County. The Dare County CTP also includes maps for the six municipalities in Dare County and the CTP has been submitted to each of these municipalities for approval by their respective elected boards.

The CTP is an important planning document and adoption of the CTP is necessary to enable transportation infrastructure projects to compete for future funding prioritization based on the criteria established by the NC Board of Transportation. However, during review of the CTP, concerns about a multi-use path project along Dogwood Trail in the Town of Southern Shores were voiced to Dare County Commissioner Jack Shea and other board members. Commissioner Shea serves as the Dare County representative on the Albemarle RPO Transportation Advisory Committee and also lives in Southern Shores. It was noted during the Dare County Board's discussion of the CTP that the RPO and the Board of Transportation should be made aware of these community concerns and the potential removal of dense maritime forest vegetation along Dogwood Trail. The issue involving the Dogwood Trail project has evolved since the development of the draft CTP bicycle infrastructure maps earlier this year. Although the Town of Southern Shores adopted the CTP maps and did not delete the Dogwood Trail multi-use project, there remains strong concern in the Southern Shores community about the project and its implementation without the benefit of additional public input. It is essential that local public input be provided to the RPO and NCDOT should the Dogwood Trail be submitted for future prioritization in the SPOT 4.0 ranking process in 2016.

On behalf of Dare County, I request that a copy of this letter be included as part of the RPO record and a copy be forwarded to the Board of Transportation along with the Dare County resolution. Commissioner Shea plans to attend the January 21, 2015 Albemarle RPO meeting at which the Dare County CTP will be submitted for endorsement by the RPO. While it is not the County's intent to delay the approval of the Dare County CTP, we do want the RPO and the Board of Transportation to be aware of the Dogwood Trail issue and the need for additional public input on the Dogwood Trail project should it be considered in the SPOT 4.0 priority ranking in 2016. I sincerely hope the RPO will honor our request to include this letter with the County's resolution as part of the record and forward it to NCDOT.

Regards,



Robert L. Woodard Sr. Chairman
Dare County Board of Commissioners

Cc: Dare County Board of Commissioners
Bobby Outten, County Manager
Malcolm Fearing, NCDOT Board of Transportation

#15-01-03

RESOLUTION
ADOPTING THE DARE COUNTY COMPREHENSIVE TRANSPORTATION PLAN FOR THE UNINCORPORATED PORTIONS OF DARE COUNTY, NC

WHEREAS, Dare County, the Albemarle Rural Planning Organization, and the Transportation Planning Branch of the North Carolina Department of Transportation have worked since September 2011 to develop a Comprehensive Transportation Plan for Dare County and its municipalities; and

WHEREAS, Dare County and the Department of Transportation are directed by the North Carolina General Statutes 136-66.2 to reach an agreement for a transportation system that will serve current and anticipated volumes of traffic in Dare County; and

WHEREAS, it is recognized that the proper movement of traffic within and through Dare County is a highly desirable element of the Comprehensive Transportation Plan and vital to the orderly growth and development of Dare County; and

WHEREAS, the Comprehensive Transportation Plan for Dare County is designed to serve as a long-range planning document for multi-modal transportation infrastructure improvements in Dare County and its municipalities by identifying potential projects that may be offered for additional future consideration by the North Carolina Department of Transportation; and

WHEREAS, the waterways of Dare County are identified in the Comprehensive Transportation Plan for their historical and continued role in the overall transportation system of Dare County and efforts by the State of North Carolina to ensure the viability of the waterways is supported by Dare County; and

WHEREAS, it is recognized that none of the specific infrastructure improvements identified in the Comprehensive Transportation Plan have been approved for funding by the North Carolina Department of Transportation and are subject to the application of the scoring criteria established by the NCDOT Board of Transportation to authorize and fund future infrastructure improvements; and

WHEREAS, it is acknowledged by Dare County that the Comprehensive Transportation Plan is needed in order for transportation infrastructure improvements in unincorporated Dare County and its six municipalities to be considered in the NCDOT prioritization process; and

WHEREAS, adoption by the Dare County Board of Commissioners affects only those portions of the Comprehensive Transportation Plan's multi-modal maps for infrastructure improvements in the planning jurisdiction of unincorporated Dare County; and

WHEREAS, after full study of the Plan and providing opportunities for public comments, the Dare County Board of Commissioners recognizes it to be in the best interest of the citizens and visitors of Dare County to adopt a comprehensive transportation plan pursuant to NC General Statutes 136-66.2; and

WHEREAS, any future infrastructure improvement, including bicycle and pedestrian projects and sand management systems, identified in the 2014 Dare County Comprehensive Transportation Plan should be subject to additional opportunities for vigorous public input to ensure only those projects supported by local communities are submitted as part of the biennial strategic prioritization process and ranking process.

NOW THEREFORE BE IT RESOLVED that the Dare County Board of Commissioners hereby adopts the Dare County Comprehensive Transportation Plan and maps dated November 2014. This adoption is for those portions of the Comprehensive Transportation Plan for infrastructure improvements in the planning jurisdiction of unincorporated Dare County only. The Comprehensive Transportation Plan shall be used as a guide in the development of the transportation system in Dare County and the same is hereby recommended to the Albemarle Rural Planning Organization and the NC Department of Transportation for adoption.

This the 5th day of January 2015

SEAL

Robert L. Woodard, Sr. Chairman

Gary Gross, Clerk

COUNTY OF DARE
Planning Department
P.O. Box 1000, Manteo, North Carolina 27954

Manteo: (252) 475-5870
KDH Satellite: (252) 475-5871
Buxton: (252) 475-5878

January 8, 2015

Angela Welsh, Planning Director
Albemarle Rural Planning Organization
512 South Church Street
Hertford, NC 27944

Angela:

On Monday, January 5, 2015 the Dare County Board of Commissioners approved a resolution adopting the 2014 Dare County Comprehensive Transportation Plan. During the Board's discussion, concerns about Oregon Inlet and efforts by the State of North Carolina to identify a long-term sand management system were expressed by the Board. The narrative of the CTP already includes a discussion of waterways on page 1-15 and the Board instructed me to draft additional language for inclusion in this section. I have attached a copy of the revised narrative with the new language indicated in boldface text. The Board also added language to the resolution acknowledging the critical importance of our waterways in the County's overall transportation infrastructure system.

I respectfully request this revised narrative for the Ferry and Waterway section be presented at the January 21, 2015 RPO meeting for inclusion in the final version of the Dare County Comprehensive Transportation Plan. It is my understanding the Dare County CTP will be scheduled for endorsement by the RPO on that date. I have forwarded a copy of this revised narrative and the resolution adopted by the Dare County Board of Commissioners to the six Dare municipalities so they are aware of this revision and the County's request for its inclusion in the final version of the CTP.

I appreciate all of your assistance and hard work on the Dare County Comprehensive Transportation Plan. Should you need additional information about the Board's action on January 5, 2015 please let me know.

Regards,

Donna Creef
Dare County Planning Director

Cc: Dare County Board of Commissioners
Bobby Outten, County Manager
Malcolm Fearing, Board of Transportation
Kerry Morrow, NCDOT
Dare County Towns

Ferry and Waterway

The ferry system operated by the NCDOT serves as a principal component of Dare County's transportation infrastructure in meeting the daily transportation needs of its citizens, local businesses, and visitors. This ferry system is also a crucial element of storm recovery as evidenced in the past decade when storm events rendered the highway system onto Hatteras Island non-functioning and emergency ferry operations were mobilized by NCDOT between Stumpy Point and Rodanthe. The daily Hatteras ferry service from Hatteras village to Ocracoke Island serves as one of only three ferry routes to Ocracoke Island. There is no bridge to Ocracoke Island. The continued viability of Dare County's waterways for use by the NCDOT ferry system is a priority for Dare County.

In addition to the NCDOY ferry system, the waterways of Dare County have historically served as transportation corridors and continue to be utilized daily for transportation and commerce in Dare County and beyond. The waterway system of Dare County is comprised of a vast network of estuaries, inlets, canals, bays, and other navigable routes that serve the local fishermen of Dare County in their daily occupations, the thousands of visitors that come to the area for boating and recreational purposes, and a large contingent of commercial barges and recreational boaters traveling up and down the Atlantic Intercoastal Waterway. While most people in the state commute to their work locations by roads, bicycles or trains, the waters of Dare County are used by many of its residents in their occupations of commercial fishing and charter boat operations. **Oregon Inlet is a critical component of the waterway transportation corridor used by Dare County residents and visitors and its continued viability is of paramount concern to Dare County and the State of North Carolina. Efforts by the State of North Carolina to identify a long term sand management system for Oregon Inlet are supported by Dare County.** The Atlantic Intercoastal Waterway, a portion of which runs through various water bodies in Dare County, is used for commercial shipping of petroleum products, building materials, food stuffs, manufactured goods and many other products. Recreational boaters visit Dare County for fishing, hunting, and other recreational water sports. Recreational boating contributes $142 million to the overall tourist economy of Dare County, bringing visitors to the area not just in the summer months but year-round because of the variety of waterfowl and fishing opportunities available in the area. A map of Dare County's main waterways is included in the Figure 7.

#15-01-03

RESOLUTION
ADOPTING THE DARE COUNTY COMPREHENSIVE TRANSPORTATION PLAN FOR THE UNINCORPORATED PORTIONS OF DARE COUNTY, NC

WHEREAS, Dare County, the Albemarle Rural Planning Organization, and the Transportation Planning Branch of the North Carolina Department of Transportation have worked since September 2011 to develop a Comprehensive Transportation Plan for Dare County and its municipalities; and

WHEREAS, Dare County and the Department of Transportation are directed by the North Carolina General Statutes 136-66.2 to reach an agreement for a transportation system that will serve current and anticipated volumes of traffic in Dare County; and

WHEREAS, it is recognized that the proper movement of traffic within and through Dare County is a highly desirable element of the Comprehensive Transportation Plan and vital to the orderly growth and development of Dare County; and

WHEREAS, the Comprehensive Transportation Plan for Dare County is designed to serve as a long-range planning document for multi-modal transportation infrastructure improvements in Dare County and its municipalities by identifying potential projects that may be offered for additional future consideration by the North Carolina Department of Transportation; and

WHEREAS, the waterways of Dare County are identified in the Comprehensive Transportation Plan for their historical and continued role in the overall transportation system of Dare County and efforts by the State of North Carolina to ensure the viability of the waterways is supported by Dare County; and

WHEREAS, it is recognized that none of the specific infrastructure improvements identified in the Comprehensive Transportation Plan have been approved for funding by the North Carolina Department of Transportation and are subject to the application of the scoring criteria established by the NCDOT Board of Transportation to authorize and fund future infrastructure improvements; and

WHEREAS, it is acknowledged by Dare County that the Comprehensive Transportation Plan is needed in order for transportation infrastructure improvements in unincorporated Dare County and its six municipalities to be considered in the NCDOT prioritization process; and

WHEREAS, adoption by the Dare County Board of Commissioners affects only those portions of the Comprehensive Transportation Plan's multi-modal maps for infrastructure improvements in the planning jurisdiction of unincorporated Dare County; and

WHEREAS, after full study of the Plan and providing opportunities for public comments, the Dare County Board of Commissioners recognizes it to be in the best interest of the citizens and visitors of Dare County to adopt a comprehensive transportation plan pursuant to NC General Statutes 136-66.2; and

WHEREAS, any future infrastructure improvement, including bicycle and pedestrian projects and sand management systems, identified in the 2014 Dare County Comprehensive Transportation Plan should be subject to additional opportunities for vigorous public input to ensure only those projects supported by local communities are submitted as part of the biennial strategic prioritization process and ranking process.

NOW THEREFORE BE IT RESOLVED that the Dare County Board of Commissioners hereby adopts the Dare County Comprehensive Transportation Plan and maps dated November 2014. This adoption is for those portions of the Comprehensive Transportation Plan for infrastructure improvements in the planning jurisdiction of unincorporated Dare County only. The Comprehensive Transportation Plan shall be used as a guide in the development of the transportation system in Dare County and the same is hereby recommended to the Albemarle Rural Planning Organization and the NC Department of Transportation for adoption.

This the 5th day of January 2015

SEAL

Robert L. Woodard, Sr. Chairman

Gary Gross, Clerk

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF DUCK, NORTH CAROLINA, ADOPTING THE DARE COUNTY COMPREHENSIVE TRANSPORTATION PLAN

Resolution No. 14-13

WHEREAS, Dare County and the North Carolina Department of Transportation (NCDOT) are directed by North Carolina General Statute 136-66.2 to reach agreement for a transportation system that will serve present and anticipated volumes of traffic in the County; and

WHEREAS, Dare County, the Town of Duck and other municipalities in Dare County, the Albemarle Rural Planning Organization, and the Transportation Planning Branch of the NCDOT have actively worked since August 2011 to develop a Comprehensive Transportation Plan (CTP) for Dare County; and

WHEREAS, the CTP is intended to serve as an official guide to providing a well-coordinated, efficient, and economical transportation system for the future of Dare County. The CTP will be utilized by local officials to ensure that planned transportation facilities reflect the needs of the public, while minimizing the disruption to local residents, businesses and environmental resources; and

WHEREAS, as a part of the development of recommendations for the Dare County CTP, a steering committee was formed with representatives from each local government and other interest groups, presentations were made at public meetings of each town and the County, a survey was completed by nearly 2,000 members of the public, and three public drop-ins were held to gather public input; and

WHEREAS, the Dare County CTP recommends improvements to bicycle and pedestrian facilities in several areas of the Town of Duck, as well as many other transportation improvements that will have a positive impact on the Town; and

WHEREAS, the Town Council of the Town of Duck has determined it to be in the best interests of the Town of Duck and Dare County to adopt the Dare County CTP pursuant to N.C. General Statute 136-66.2.

NOW, THEREFORE, BE IT RESOLVED THIS 5th DAY OF NOVEMBER 2014, that the Town Council of the Town of Duck, North Carolina, does hereby adopt the Dare County Comprehensive Transportation Plan. This plan will be used as a guide in the development of the transportation system in Dare County, including the Town of Duck, and the same is hereby recommended to the North Carolina Department of Transportation for its subsequent adoption.

Adopted this 5TH Day of November, 2014.

Mayor

ATTEST:

Town Clerk

TOWN of DUCK
NORTH CAROLINA

POST OFFICE BOX 549
101 VETERANS MEMORIAL DRIVE
KITTY HAWK, NC 27949

PHONE (252) 261-3552
FAX (252) 261-7900
WWW.TOWNOFKITTYHAWK.ORG
E-MAIL: INFO@TOWNOFKITTYHAWK.ORG

RESOLUTION ACCEPTING A
COMPREHENSIVE TRANSPORTATION PLAN
FOR DARE COUNTY, NORTH CAROLINA

This resolution was offered by Councilwoman Klutz, seconded by Mayor Pro Tem Bateman and upon being put to a vote was carried 5 to 0 on the 1st day of December 2014.

WHEREAS, Dare County, Albemarle Rural Planning Organization and the Transportation Planning Branch, North Carolina Department of Transportation, have actively worked to develop a Comprehensive Transportation Plan for Dare County, North Carolina; and

WHEREAS, the County and the Department of Transportation are directed by North Carolina General Statutes 136-66.2 to reach an agreement for a transportation system that will serve present and anticipated volumes of traffic in the County; and

WHEREAS, it is recognized that the proper movement of traffic within and through Dare County is a highly desirable element of the comprehensive plan for the orderly growth and development of the County; and

WHEREAS, after full study of the plan and providing an opportunity for public comments, the Kitty Hawk Town Council believes it to be in the best interests of the County to accept a plan pursuant to General Statutes 136-66.2.

NOW THEREFORE, BE IT RESOLVED that the Kitty Hawk Town Council hereby accepts the Dare County Comprehensive Transportation Plan dated October 30, 2014 that is within its planning jurisdiction. This plan is accepted as a guide in the development of the transportation system in Dare County and the same is hereby recommended to the North Carolina Department of Transportation for its subsequent action.

Gary L. Perry, Mayor

Lynn U. Morris, Town Clerk

THE TOWN OF MANTEO
PRESERVE PROSPER

RESOLUTION 2014-07 ADOPTING A COMPREHENSIVE TRANSPORTATION PLAN FOR DARE COUNTY, NORTH CAROLINA

The following resolution was offered by Commissioner Walker, seconded by Commissioner Burke and, upon being put to a vote, was approved by all present on the 3rd day of December 2014

WHEREAS, the Town of Manteo, Dare County, Albemarle Rural Planning Organization, and the Transportation Planning Branch, North Carolina Department of Transportation, have actively worked to develop a Comprehensive Transportation Plan for Dare County, North Carolina; and

WHEREAS, the County and the Department of Transportation are directed by North Carolina General Statutes 136-66.2 to reach agreement for a transportation system that will serve present and anticipated volumes of traffic in the County; and

WHEREAS, it is recognized that the proper movement of traffic within and through Dare County is a highly desirable element of the comprehensive plan for the orderly growth and development of the County; and

WHEREAS, after full study of the plan and providing an opportunity for public comments, the Town of Manteo Board of Commissioners feel it to be in the best interests of the Town to adopt a plan pursuant to General Statutes 136-66.2;

NOW THEREFORE, BE IT RESOLVED: That the Town of Manteo Board of Commissioners hereby adopts the Dare County Comprehensive Transportation Plan dated December 3rd, 2014 that is within its planning jurisdiction. This plan should be approved and adopted as a guide in the development of the transportation system in Dare County and the same is hereby recommended to the North Carolina Department of Transportation for the subsequent adoption:

I, Becky Breiholz, Clerk to the Town of Manteo, North Carolina, hereby certify that the above is a true and correct copy of the excerpts from the minutes of the Town of Manteo Board of Commissioners meeting of said Town. WITNESS my hand the official seal of the Town this [illegible] of December 2014.

ATTEST: (Seal)

Becky Breiholz, Town Clerk

Town of Nags Head
Post Office Box 99
Nags Head, North Carolina 27959
Telephone 252-441-5508
Fax 252-441-0776
www.nagsheadnc.gov

December 8, 2014

Mrs. Kerry Morrow
Statewide Plan Engineer
1554 Mail Service Center
Raleigh, NC 27699-1554

Dear Mrs. Morrow:

On December 3, 2014, the Town of Nags Head adopted resolution 14-12-028, a resolution adopting the Dare County Comprehensive Transportation Plan. With its action, the Board of Commissioners requested that the following comments be conveyed to the NCDOT regarding specific elements in the plan:

- The CTP recommends a corridor study be performed on US 158 to determine the specific design of the facility from the Currituck County Line to US 64. The CTP recommends US 158 as a four-lane divided "boulevard" with a median replacing the existing center-turn lane. While the study identifies the cross section as typical section 4-B in the plan appendices, the Town would note that the 4-G or 4-F typical sections would be more appropriate for the portion of US 158 within the Town of Nags Head. Ultimately, the Town is concerned about the impact of a widened facility including a wider median on existing private property and infrastructure. The Town would support the least disruptive cross section consistent with the safety goals established by the NCDOT for the proposed improvements.

- Please note that the recommended sidewalk along Wrightsville Avenue between Eighth Street and Bonnett Street is inconsistent with the same recommended facility in the Town's recently adopted Comprehensive Pedestrian Plan. In the Town's plan, the facility extends from Eighth Street to Bainbridge Avenue.

- The Town would clarify that on Gray Eagle Street, the plan map includes a recommended sidewalk and not an existing sidewalk.

We appreciate all the hard work you, the RPO, and other NCDOT representatives have contributed to this process. The Town looks forward to a positive and collaborative working relationship with the NCDOT, Dare County, and Dare County municipalities as this plan is implemented in future years.

Should you need any additional information, please feel free to contact me at 252-441-5508.

Sincerely,

Cliff Ogburn
Town Manager

Cc: Carolyn Morris, Town Clerk

Enclosure

Resolution No. 14-12-028
Comprehensive Transportation Plan
BOC Meeting December 3, 2014

RESOLUTION ADOPTING A COMPREHENSIVE TRANSPORTATION PLAN

FOR DARE COUNTY, NORTH CAROLINA

The following resolution was offered by Commissioner Cahoon, seconded by Mayor Pro Tem Walters and, upon being put to a vote, was carried unanimously on the 3rd day of December 2014:

WHEREAS, Dare County, Albemarle Rural Planning Organization, and the Transportation Planning Branch, North Carolina Department of Transportation, have actively worked to develop a Comprehensive Transportation Plan for Dare County, North Carolina; AND

WHEREAS, the County and the Department of Transportation are directed by North Carolina General Statutes 136-66.2 to reach agreement for a transportation system that will serve present and anticipated volumes of traffic in the County; AND

WHEREAS, it is recognized that the proper movement of traffic within and through Dare County is a highly desirable element of the comprehensive plan for the orderly growth and development of the County; AND

WHEREAS, after full study of the plan and providing an opportunity for public comments, the Nags Head Board of Commissioners feel it to be in the best interests of the Town to adopt a plan pursuant to General Statutes 136-66.2.

NOW THEREFORE, BE IT RESOLVED That the Nags Head Board of Commissioners hereby adopts the Dare County Comprehensive Transportation Plan dated June 23, 2011, that is within its planning jurisdiction. This plan should be approved and adopted as a guide in the development of the transportation system in Dare County and the same is hereby recommended to the North Carolina Department of Transportation for its subsequent adoption:

I, Carolyn F. Morris, Clerk for the Town of Nags Head, North Carolina, do hereby certify that the above is a true and correct copy of the excerpts from the minutes of the Nags Head Board of Commissioners meeting of Dare County.

WITNESS my hand and official seal of the Town of Nags Head this the 3rd day of December 2014.

Robert C. Edwards
Robert C. Edwards, Mayor
Town of Nags Head

ATTEST:
Carolyn F. Morris, Town Clerk

Town of Southern Shores

5375 N. Virginia Dare Trail, Southern Shores, NC 27949
Phone 252-261-2394 / Fax 252-255-0876
www.southernshores-nc.gov

Resolution 2014-11-02

Resolution Adopting the
Town of Southern Shores Portion of
The Dare County Comprehensive Transportation Plan
[NCGS 136-66.2]

WHEREAS, the Town of Southern Shores, Dare County, the Albemarle Rural Planning Organization, and the Transportation Planning Branch, North Carolina Department of Transportation, have actively worked to develop a Comprehensive Transportation Plan; and

WHEREAS, the Town and the Department of Transportation are directed by North Carolina General Statute 136-66.2 to reach agreement for a transportation system that will serve present and anticipated volumes of traffic in the Town; and

WHEREAS, it is recognized that the proper movement of traffic within and through the Town is a highly desirable element of the comprehensive plan for the orderly growth and development of the Town; and

WHEREAS, it is the desire of the Town Council to approve the Southern Shores portion of the Comprehensive Transportation Plan as the maps pertain to Southern Shores only, subject to future designs of facilities involving public input;

WHEREAS, after full study of the plan and providing an opportunity for public comments, the Southern Shores Town Council feels it to be in the best interests of the Town to adopt a plan pursuant to General Statutes 136-66.2;

NOW, THEREFORE BE IT RESOLVED, that the Southern Shores Town Council hereby adopts the Southern Shores portion of the Dare County Comprehensive Transportation Plan dated October 30, 2014, that is within its planning jurisdiction. This plan should be approved and adopted as a guide in the development of the transportation system in the Town of Southern Shores and the same is hereby recommended to the North Carolina Department of Transportation for its subsequent adoption.

This 18th day of November, 2014 Southern Shores Town Council

TOWN OF SOUTHERN SHORES SEAL N. C.

BY: _____
Thomas G. Bennett, Mayor

ATTEST: _____
Sheila Kane, Town Clerk

ALBEMARLE RURAL PLANNING ORGANIZATION
The Sound of Progress

Agenda Item No. 14

Item Title: Albemarle Regional Bicycle Plan endorsement

Item Summary: All of the counties and municipalities in ARPO jurisdiction have adopted the Albemarle Regional Bicycle Plan

Specific action requested: Approval of the attached resolution endorsing the Albemarle Regional Bicycle Plan

Number of attachments: 0

The Albemarle Regional Bicycle Plan can be found in the same folder as the agenda package.

The RPO Director will also have the Plan available at the meeting should there be any questions.

512 South Church Street P.O. Box 646 Hertford, NC 27944 Phone: 252-426-5775 Fax: 252-426-5435 www.albemarlecommission.org
Proudly serving Northeastern NC Counties: Camden, Chowan, Currituck, Dare, Gates, Hyde, Pasquotank, Perquimans, Tyrrell and Washington

Angela Wooten

From: NC
Sent: Friday, January 16, 2015 11:04 AM
To: info@camdencountync.gov
Subject: For Release: North Carolina Invests More Than $200,000 in Employee Training

Pat McCrory, Governor *John E Skvarla, III, Secretary*

NORTH CAROLINA
DEPARTMENT OF COMMERCE

Release: Immediate
Date: January 16, 2015

Contact: Graham H. Wilson
Phone: (919) 733-5082

North Carolina Invests More Than $200,000 in Employee Training

Raleigh, N.C.-- North Carolina has awarded $205,000 to 26 employers across the state to help them invest in building the skills of their workers.

The NCWorks Incumbent Worker Training Grant program assists businesses with reimbursements for the cost of training programs, provided such services meet state requirements. Each business applies for a grant through its local workforce development board, which reviews the application and submits its recommendations for evaluation to the N.C. Division of Workforce Solutions.

After the latest round of applications, the state awarded $205,000 in grant money to 26 businesses, benefitting more than 475 workers. The employers are also contributing more than $238,000 for worker training.

"These grants can cover the costs of instructional courses, training for certification exams, or skills assessments directly related to training," said Commerce Assistant Secretary of Workforce Solutions Will Collins. "Manufacturing, administrative, health care and logistic industries, as well as others, benefit from these grants. For example, a recent grant recipient—a wholesale distributor of truck parts—trained its sales people, thus increasing sales. We're excited to see how this solution strengthens our workforce and improves the competitiveness of our businesses."

In July, the state announced more than $717,000 in grant funding to 69 businesses, helping 1,655 workers. The money for the program is made available to the states through the federal Workforce Investment Act.

NCWorks

In April, Governor Pat McCrory announced NCWorks, a new partnership between the N.C. Department of Commerce, the N.C. Community College System, and the N.C. Department of Public Instruction to improve the state's workforce system. Through the NCWorks initiative, partners will create a stronger alignment of services and resources to meet the workforce needs of businesses, connect North Carolinians to technical training and quality careers, and use data to monitor and assess program outcomes. For more information about NCWorks, visit www.nccommerce.com/ncworks.

The N.C. Division of Workforce Solutions is a part of the N.C. Department of Commerce. For more information about the division, visit www.nccommerce.com/workforce.

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					Finance	19-Jan-15								
SALES TAX COLLECTION REPORT 2014-2015														
	July	**August**	**September**	October	November	December	January	February	March	April	May	June	Totals	Budgeted
Art. 39	$44,058	$42,111	$22,402	$52,255	$54,114								$214,940	$525,000
Art. 40	$38,988	$34,814	$35,370	$33,479	$35,220								$177,871	$360,000
Art. 42	$10,488	$9,928	$6,185	$12,046	$12,308								$50,955	$125,000
Art. 44	$53	$2	$2	$3	-$3								$57	
Totals	$93,587	$86,855	$63,959	$97,783	$101,639								$443,823	
Total Budgeted														$1,010,000
	SCHOOL CAPITAL RESERVE FUND				2014-2015									
Art. 40	$16,709	$14,920	$15,158	$14,348	$15,094								$76,229	$150,000
Art. 42	$15,732	$14,892	$9,278	$18,069	$18,462								$76,433	$175,000
Totals	$32,441	$29,812	$24,436	$32,417	$33,556								$152,662	
Total Budgeted														$325,000
Grand	$126,029	$116,668	$88,395	$130,200	$135,196								$596,488	$1,335,000
SALES TAX COLLECTION REPORT 2013-2014														
Art. 39	$53,092	$38,025	$38,971	$30,890	$51,669	$41,573	$55,223	$40,074	$40,883	$51,855	$40,845	$45,708	$528,808	$510,000
Art.40	$34,973	$34,445	$31,096	$31,650	$26,845	$32,596	$36,408	$26,977	$30,000	$32,869	$30,716	$35,340	$0	$350,000
Art. 42	$12,264	$9,051	$12,634	$7,734	$11,604	$9,849	$12,618	$9,463	$9,589	$11,955	$9,637	$10,706	$0	$120,000
Art. 44	$3	$2	$14	$292	$2	$2	$4	$24	$224	$2	$4	-$9	$0	
Totals	$100,332	$81,523	$82,715	$70,567	$89,956	$84,020	$104,253	$76,538	$80,696	$96,681	$81,202	$91,745		
Total bu	$100,329	$81,521	$82,701	$70,274	$90,118	$84,018	$104,249	$76,514	$80,472	$96,679	$81,198	$91,754	$528,808	$980,000
SCHOOL CAPITAL RESERVE FUND 2013-2014														
	July	**August**	**September**	**October**	**Novembe**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Totals**	**Budgeted**
Art. 40	$53,092	$38,025	$38,971	$30,890	$51,669	$41,573	$55,223	$40,074	$40,883	$51,855	$40,845	$45,708	#REF!	$510,000
Art. 42	$34,973	$34,445	$31,096	$31,650	$26,845	$32,596	$36,408	$26,977	$30,000	$32,869	$30,716	$35,340	$0	$350,000
Totals	$12,264	$9,051	$12,634	$7,734	$11,604	$9,849	$12,618	$9,463	$9,589	$11,955	$9,637	$10,706	$0	$120,000
Total Bu	$3	$2		$292	$2	$2	$4	$24	$224	$2	$4	-$9	$0	
Grand t	$100,332	$81,523	$82,715	$70,567	$89,956	$84,020	$104,253	$76,538	$80,696	$96,681	$81,202	$91,745	#REF!	
														$980,000
SALES TAX COLLECTION REPORT 2012-2013														
					2013-2014									
Art. 39	$14,989	$11,353	$13,678	$13,564	$11,505	$13,970	$15,603	$11,562	$12,857	$14,087	$13,164	$15,146	$1,040,228	$134,000
Art. 40	$18,395	$13,577	$10,824	$11,601	$17,406	$14,774	$18,927	$14,194	$14,384	$17,931	$14,456	$16,058	$0	$160,000
Art. 42	$33,384	$24,930	$24,502	$25,165	$28,911	$28,744	$34,530	$25,756	$27,241	$32,018	$27,620	$31,204	$1,040,228	
Art. 44														$294,000
Total	$133,716	$106,453	$107,217	$95,732	$118,867	$112,764	$138,783	$102,294	$107,937	$128,699	$108,822	$122,949	$161,478	$1,274,000

January 24, 2015

Hello,

I'm contacting you to let you know that the Albemarle Commission Senior Nutrition Program is inviting you to participate this year in our annual *March for Meals* during the month of March. We are asking you to join us in delivering nutritional meals to homebound seniors one day in the month of March. We know that your participation will help draw attention to the plight of our seniors facing isolation and nutritional insecurity. Our program is depending on people like you to help us raise awareness of this problem within your community. We *must* have assistance if we are to continue serving our aging population at our present rate. We have to have more people volunteer to deliver meals and more funding to make up the financial cuts we're facing. A letter will be sent to you soon asking for your commitment to help the people in your community. Please contact me with any questions you may have. I look forward to hearing from you soon.

Audrey A. Holland
Volunteer Administrator
Senior Nutrition Program
Albemarle Commission
252-426-7093 x 230
aholland@albemarlecommission.org
Join our fight against senior hunger

Angela Wooten

From: NCACC <ncacc@ncacc.org>
Sent: Friday, January 23, 2015 2:57 PM
To: awooten@camdencountync.gov
Subject: NCACC Legislative Bulletin - Jan. 23, 2015

Legislative Bulletin

100 Counties One State

Bulletin #15-01 **Friday Jan. 23, 2015**

Senate appoints committee leadership

The General Assembly convened its 2015 Long Session on Wednesday, Jan. 14, for an organizational meeting to swear in members, elect leaders, and conduct administrative business. The House elected Rep. Tim Moore of Cleveland County as the Speaker. The House majority leader will be Rep. Mike Hager of Rutherford County. The Senate re-elected Sen. Phil Berger of Rockingham County as President Pro Tempore. The Senate majority leader will be Sen. Harry Brown of Onslow County. The Senate and House both adjourned until Wednesday, Jan. 28 at Noon when they will begin considering legislation.

The House has not posted standing committee assignments; however, Rep. David Lewis of Harnett County was announced as the House Rules Chairman on Jan. 14. The Senate has made the following standing committee assignments:

	Appropriations
Co-Chair	Harry Brown
Co-Chair	Kathy Harrington
Co-Chair	Brent Jackson
	Approp./Transportation
Co-Chair	Wesley Meredith
Co-Chair	Bill Rabon
	Approp./Education/Higher Ed.
Co-Chair	Tom Apodaca
Co-Chair	Dan Soucek
Co-Chair	Chad Barefoot
	Approp./General Government/IT
Co-Chair	Jim Davis
Co-Chair	Norman Sanderson
	Approp./HHS
Co-Chair	Louis Pate
Co-Chair	Ralph Hise
Co-Chair	Tommy Tucker
	Approp./JPS
Co-Chair	Buck Newton
Co-Chair	Shirley Randleman
Co-Chair	Stan Bingham
	Approp./Natural & Econ. Res.
Co-Chair	Andrew Brock
Co-Chair	Trudy Wade
Co-Chair	Bill Cook

	Ag, Envir. & Natural Resources
Co-Chair	Andrew Brock
Co-Chair	Trudy Wade
Co-Chair	Bill Cook
	Commerce
Co-Chair	Rick Gunn
Co-Chair	Wesley Meredith
	Education/Higher Education
Co-Chair	Dan Soucek
Co-Chair	Jerry Tillman
	Finance
Co-Chair	Bob Rucho
Co-Chair	Bill Rabon
Co-Chair	Jerry Tillman
	Health Care
Co-Chair	Ralph Hise
Co-Chair	Louis Pate
Co-Chair	Tommy Tucker
	Pensions & Retirement/Aging
Co-Chair	Tom Apodaca
Co-Chair	Rick Gunn
	State and Local Government
Co-Chair	Jim Davis
Co-Chair	Norman Sanderson
	Transportation
Co-Chair	Warren Daniel
Co-Chair	Bill Rabon

Senate Rules	
Chair	Tom Apodaca

The Governor's two-year budget recommendations are expected to be released by the end of February, after which the House will take the lead on drafting the next biennial budget. After the House budget is completed, the Senate will release their draft of the next biennial budget and each chamber will begin negotiating spending priorities and provisions. In addition to drafting the next state budget, key issues the Governor and General Assembly may address during the 2015 Long Session include Medicaid reform, Medicaid expansion, teacher pay, continued tax reform, economic development, and infrastructure funding.

Counties set legislative agenda for 2015-16

The North Carolina Association of County Commissioners finalized its **legislative agenda** for the 2015-16 Regular Session of the North Carolina General Assembly on Jan. 15-16 at its biannual Legislative Goals Conference. The process began in July of last year, when counties put forward approximately 350 goal proposals for consideration. These proposals were initially vetted and narrowed by the Association's seven steering committees. Those proposals approved by the steering committees were further reviewed and refined by the Legislative Goals Committee and then by the Board of Directors, which adopted a package of 44 goals to be voted on during the Legislative Goals Conference.

Delegates from 89 counties attended the two-day conference and debated the original 44 goals as well as six additional proposals submitted during the conference. In the end, voting delegates approved 45 goals for the 2015-16 biennium and ranked the following as their top five priorities:

1. HH-1: Support continued state funding of Medicaid and support efforts by the state to provide healthcare access for all citizens.
2. PE-1: Seek legislation to restore the statutory requirement that 40% of the net lottery proceeds be allocated to counties for school capital needs and increase the annual appropriation of lottery funds until the 40% allocation is restored.
3. PE-4: Seek legislation to repeal the statutory authority under N.C. G.S. 115C-431(c) that allows local school boards to file suit against a county board of commissioners over county appropriations for education.
4. GG-1: Oppose any shift of state transportation responsibilities to counties.
5. TF-1: Oppose unfunded mandates and shifts of state responsibilities to counties

Other priorities include reinstating realistic ADM growth as part of the continuation budget, allowing publication of legal notices through electronic means, and permitting counties to recover costs associated with hydraulic fracturing and coal ash storage. Delegates also adopted goals to address invasive noxious weeds in the state's waters, to allow counties greater flexibility in using 911 funds, and to support military and veterans affairs.

The comprehensive goals package approved at the Legislative Goals Conference will serve as the marching orders for the Association's advocacy team for this legislative biennium. Since the conference, the team has started planning key meetings with legislators and other interest groups and has begun developing strategy for moving the counties' agenda forward.

- Click **here** to see all the proposals adopted.

Meeting in a Box to be delivered in February

The NCACC Government Relations team will send its Meeting in a Box to counties in mid-February. The box will contain copies of the 2015-16 legislative goals booklet as well as more detailed information about the priority goals. Counties are encouraged to set up meetings with their legislative delegation before the end of March to discuss the county agenda. Counties will be asked to share feedback from their meetings with legislators at our **District Meetings**, which will be held across the state beginning March 25 in Martin County. This feedback will help the Government Relations team pursue the county agenda.

House files bill to tackle eminent domain

The first bill not dealing with operations of either chamber was filed Jan. 14, on the opening day of the session, and deals with a familiar topic – eminent domain. **H3** (Eminent Domain) is sponsored by Rep. Chuck McGrady. It calls for a constitutional amendment that would limit eminent domain to only taking property for "public use." The House approved a similar bill by a vote of 110-8 in 2013, but it was never heard in the Senate.

Keep up with county issues

The NCACC will publish its Legislative Bulletin each Friday while the General Assembly is in session. The NCACC also produces a weekly television program, "**This Week at the General Assembly**," that is distributed to PEG channels across the state and can also be viewed on our YouTube channel. You can also keep up with real-time developments by following the NCACC on Twitter (**@NCACC**).

- Johanna Reese, Government Relations Director
- Kevin Leonard, Executive Director

MUSEUM OF THE ALBEMARLE
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501 South Water Street
Elizabeth City, NC 27909

Phone: 252-335-1453
Fax: 252- 335-0637

Kenneth B. Howard
DIRECTOR, DIVISION OF STATE HISTORY MUSEUMS

William J. McCrea
DIRECTOR, REGIONAL MUSEUMS

State of North Carolina
Pat McCrory
GOVERNOR
Daniel J. Forest
LIEUTENANT GOVERNOR

Department of Cultural Resources
Susan W. Kluttz
SECRETARY

Office of Archives and History
Kevin Cherry
DEPUTY SECRETARY

NEWS RELEASE

Contact: Mary C. Tirak
(252) 335-1453

Release Date: Immediate
End Date: February 8, 2015

PRESENTATION ON RECENT SALES TAX CHANGES FOR ADMISSION CHARGES TO ENTERTAINMENT ACTIVITIES

On Monday, February 9, beginning at 1 p.m. members of non-profit organizations, as well as CPAs and accountants within the Albemarle region of North Carolina, are invited to attend a presentation at the Museum of the Albemarle regarding the North Carolina law that affects sales tax changes for entertainment activities and how these changes affect non-profits.

The presentation will be led by Eric K. Wayne, Sales and Use Tax Director for the North Carolina Department of Revenue. The audience will be given an opportunity to ask Wayne questions to better clarify the law. However, Wayne recommends and encourages sending questions before the presentation, so please e-mail them to mary.tirak@ncdcr.gov by Wednesday, February 4. The questions will be sent directly to Wayne for answers that he will address on the 9th.

The presentation is free and will take place within the Gaither Auditorium, located on the first floor of the Museum of the Albemarle. No reservation is necessary; however, space is limited to 200.

The Museum of the Albemarle is located at 501 South Water Street, Elizabeth City, North Carolina. For more information please call (252-335-1453) or e-mail mary.tirak@ncdcr.gov.

The Museum of the Albemarle is located at 501 S. Water Street, Elizabeth City, NC.
(252)335-1453. www.museumofthealbemarle.com. Find us on Facebook!
Hours are Tuesday through Saturday, 10:00 a.m. to 4:00 p.m.
Closed Sundays, Mondays and State Holidays.
Serving Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Northampton, Pasquotank, Perquimans, Tyrrell and Washington counties, the Museum is the northeast regional history museum of the North Carolina Division of State History Museums within the N.C. Department of Cultural Resources, the state agency with the mission to enrich lives and communities and the vision to harness the state's cultural resources to build North Carolina's social, cultural and economic future.
Information is available 24/7 at www.ncculture.com.

CAMDEN COUNTY, NORTH CAROLINA

ANNUAL FINANCIAL REPORT
Year Ended June 30, 2014

BOARD OF COMMISSIONERS

Garry W. Meiggs, Chairman

P. Michael McLain, Vice Chairman

Sandy Duckwall

Clayton Riggs

Randy Krainiak

OFFICIALS

County Manager
Michael Renshaw

Clerk to the Board
Ashley Honaker

Finance Officer
Clarann C. Mansfield

Register of Deeds
Peggy Kight

Tax Administrator
Lisa Anderson

Sheriff
Tony E. Perry

County Attorney
John Morrison

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FINANCIAL SECTION

Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 395-4872

Independent Auditors' Report

To the Board of County Commissioners
Camden County, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina, as of and for the year then ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Camden County'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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Camden County ABC Board. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Camden County ABC Board is based solely on the report of the other auditors. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Camden County ABC Board and the Camden County TDA were not audited in accordance with Governmental Auditing Standards.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors'

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 auditors consider 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 opinions.

Opinions

In our opinions, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina as of June 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, Courthouse and Shiloh FD, and Special Capital Fund 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 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 and other auditors 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 Camden County, North Carolina. 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 December 16, 2014 on our consideration of Camden County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 Camden County's internal control over financial reporting and compliance.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A
Wilmington, North Carolina
December 16, 2014

Management's Discussion and Analysis

As management of the Camden County, we offer readers of the Camden County's (the "County") financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2014. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

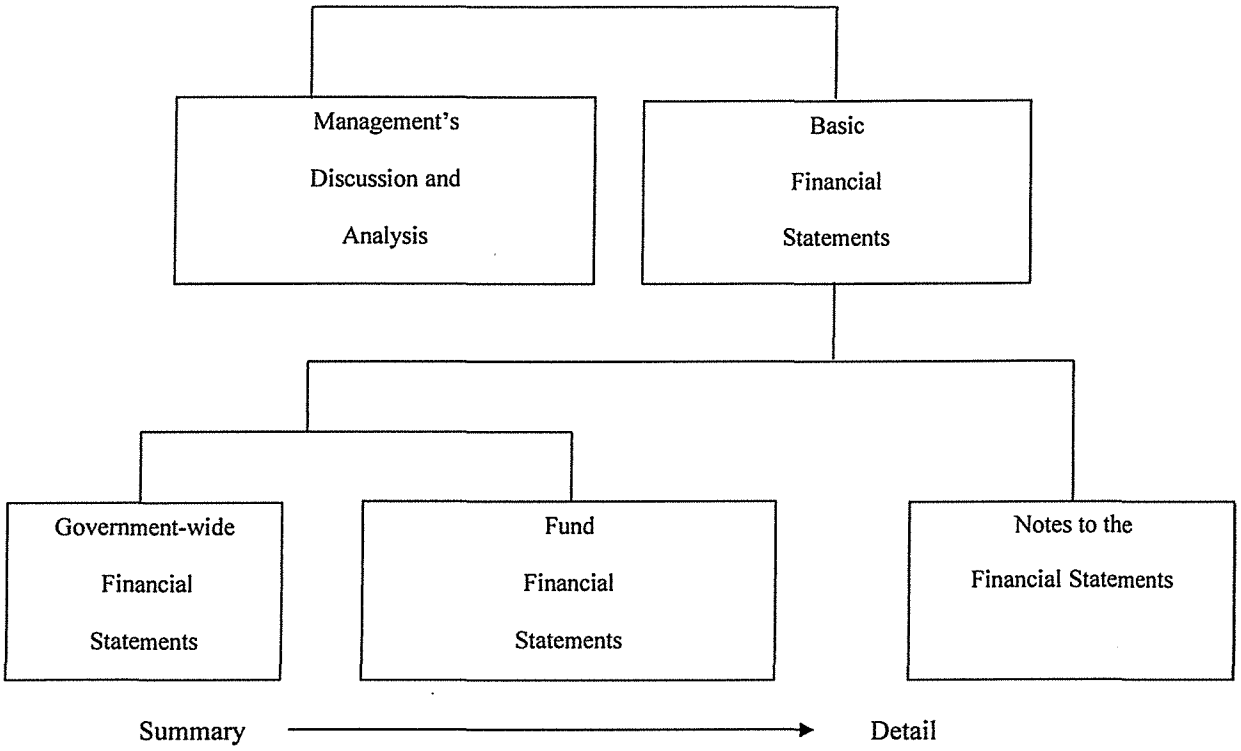
Financial Highlights

- On the government-wide statements, the assets of the County's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $10,266,728 (*net position*). The County's net assets are impacted considerably by qualified zone academy bonds (QZAB) that the County has issued on behalf of the Camden County Board of Education. The assets are not reflected in the County's financial statements, but the full amount of the long-term debt related to school construction of $13,656,925 is reflected in the County's financial statements.
- As of the close of the fiscal year, the County's governmental funds reported combined ending fund balances of $12,391,816, a increase of $1,032,724 in comparison with the prior year. Approximately $6,580,619 remains as unassigned fund balance.
- At the end of the fiscal year, fund balance (before any reserves or designations) for the General Fund was $7,286,598 or 64.49% total General Fund expenditures for the current fiscal year.
- The County's total debt decreased during the fiscal year by $1,397,341 from normal principal payments made timely AARA funding of the R/O Upgrade.
- Camden County's North Carolina Municipal Council rating was a 77 as of July 2008.
- On June 16, 2014 the Camden County Board of Commissioners adopted the Camden County Capital Improvement Plan for fiscal years 2014/2015 thru 2018/2019.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Camden County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Camden County.

Required Components of Annual Financial Report
Figure 1



Basic Financial Statements

The first two statements (Exhibits1&2) in the basic financial statements are the **Government-wide Financial Statements.** They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3&4) are **Fund Financial Statements.** These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the government fund statements; 2) the budgetary comparison statements; 3) the proprietary governmental funds statements; 4) the agency fund statements.

The next section of the basic financial statements is the **notes.** The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's major and non-major governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the Notes is the required supplemental information. This section contains funding information about the County's Other Post Employment Benefit Plan.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as general administration, taxation and records, human services, education, and public safety. Property taxes, other taxes, and state and federal grant funds finance most of these activities. The business-type activities are those where services are provided and customers are charged for those services. These include the water & sewer services offered by the County. The final category is the component units. The Camden ABC Board is such a unit.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The Fund Financial Statements (see Figure 1) provide a more detailed look at the County's most significant activities. 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. Camden County, 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 North Carolina General Statutes or the County's budget ordinance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary fund.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in the governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds - The County has one kind of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the South Camden Water & Sewer District operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County has four agency funds. These are the funds for Social Services clients, School Tax Fund, Motor Vehicle Tax Fund, and the Nancy M. and H. Clay Ferebee III Camden County Courthouse Trust.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Camden County's progress in funding its obligation to provide pension benefits to it's employees.

Government-Wide Financial Analysis
Camden County's Net Position
Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	$ 13,365,084	$12,390,360	$ 1,473,571	$ 843,660	$14,838,655	$13,234,020
Restricted Cash	-	-	-	-	-	-
Capital assets	13,418,971	13,417,376	22,541,278	21,608,189	35,960,249	35,025,565
Total assets	26,784,055	25,807,736	24,014,849	22,451,849	50,798,904	48,259,585
Long-term liabilities outstanding	14,226,568	15,410,839	2,594,711	2,816,305	16,821,279	18,227,144
Other liabilities	2,279,422	2,145,759	1,539,904	612,341	3,819,326	2,758,100
Deferred inflows of resources	11,337	14,032	-	-	11,337	14,032
Total liabilities	16,517,327	17,570,630	4,134,615	3,428,646	20,651,942	20,999,276
Net Position:						
Net investment in capital assets	11,664,407	10,172,901	19,724,973	18,572,052	31,389,380	28,744,953
Restricted	1,996,546	5,860,265	-	-	1,996,546	5,860,265
Unrestricted	(3,394,225)	(7,796,060)	140,261	451,151	(3,253,964)	(7,344,909)
Total net position	$ 10,266,728	$ 8,237,106	$19,865,234	$19,023,203	$30,131,962	$27,260,309

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the County exceeded liabilities and defered inflows of resources by $30,131,962 as of June 30, 2014. Net position is reported in three net categories: net investment in capital assets of $31,389,380 restricted assets of $1,996,546 and unrestricted net position $(3,253,964). The County's net position increased by $2,871,653 for the fiscal year ending June 30, 2014. The amount net investment in capital assets category is defined as the County's investment in County owned capital assets (e.g. land, buildings, automotive equipment, office and other equipment, and infrastructure) less any related debt still outstanding that was issued to acquire those items. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources since the capital assets cannot be used to liquidate these liabilities. At June 30, 2014, the increase in this category of net position is due to repayment of long-term debt and the purchase of capital assets from funds provided by grants. The second category of net position is restricted net position.

The final category of net position is unrestricted net position. This balance may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2014, the total unrestricted net deficit of $(3,253,964) is primarily attributable to loans and qualified zone academy bonds that were issued on behalf of the school system. As with many counties in the State of North Carolina, the County's deficit in unrestricted net position is due primarily to the portion of the County's outstanding debt incurred for the Camden County Board of Education (the school system). Under North Carolina law, the County is responsible for providing capital funding for the school system. The County has chosen to meet its legal obligation to provide the school system capital funding by using a mixture of County funds, loans, and qualified zone academy bonds. The assets are funded by the County; however, they are utilized by the school system. Since the County, as the issuing government, acquires no capital assets, the County has incurred a liability without a corresponding increase in assets. At the end of the fiscal year, approximately $14 million of the outstanding debt on the County's financial statements was related to assets included in the school system's financial statements. The school debt is collateralized by a deed of trust granting, among other things, a first lien of record on the Project, including the land constituting a part of the Project, all other buildings, structures, improvement and fixtures thereon, and all appurtenances thereto of any nature whatsoever, excluding mobile or modular classrooms located on the site at any time, subject to permitted encumbrances. Accordingly, the County makes installment payments under the Installment Financing Agreement for payment of the debt. The County's obligation to make payments under the Installment Financing Agreement constitutes a pledge of the County's faith and credit within the meaning of any constitutional provision. Principal and interest requirements will be provided by an appropriation in the year in which they become due.

The impact of the inclusion of the school system debt without the corresponding assets was offset by the following positive operational initiatives and results:

- Continued diligence in the collection of property taxes (excluding motor vehicles) by maintaining a collection percentage of 96.49%.

Camden County
Changes in Net Position
Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues						
Charges for Services	$ 1,111,444	$ 1,004,747	$ 1,086,608	$ 1,054,985	$ 2,198,052	$ 2,059,732
Operating grants and contributions	2,022,685	1,607,352	-	-	2,022,685	1,607,352
Capital grants and contributions	-	943,911	1,119,504	1,628,978	1,119,504	2,572,889
General revenues:						
Property taxes	7,411,472	7,559,290	-	-	7,411,472	7,559,290
Other taxes	3,779,729	3,001,081	-	-	3,779,729	3,001,081
Investment earnings	103,559	110,160	6,759	4,226	110,318	114,386
Other	36,069	-	-		36,069	-
Total revenues	14,464,958	14,226,541	2,212,871	2,688,189	16,677,829	16,914,730
Expenses:						
General government	2,589,029	1,986,856	-	-	2,589,029	1,986,856
Public Safety	3,600,058	3,530,940	-	-	3,600,058	3,530,940
Economic and physical development	766,661	817,336	-	-	766,661	817,336
Human services	1,348,177	1,374,889	-	-	1,348,177	1,374,889
Cultural and recreation	1,023,558	1,289,955	-	-	1,023,558	1,289,955
Education	1,888,622	1,949,000	-	-	1,888,622	1,949,000
Interest on long-term debt	439,303	473,569	-	-	439,303	473,569
Environmental protection	506,952	543,030	-	-	506,952	543,030
Water	-	-	1,534,100	1,484,906	1,534,100	1,484,906
Total expenses	12,162,360	11,965,575	1,534,100	1,484,906	13,696,460	13,450,481
Increase (decrease) in net position before transfers and special items	2,302,598	2,260,966	678,771	1,203,283	2,981,369	3,464,249
Transfers	(272,976)	(145,379)	163,260	145,379	(109,716)	-
Increase (decrease) in net position	2,029,622	2,115,587	842,031	1,348,662	2,871,653	3,464,249
Net position, July 1	8,237,106	6,121,519	19,023,203	17,674,541	27,260,309	23,796,060
Net position, June 30	$ 10,266,728	$ 8,237,106	$ 19,865,234	$ 19,023,203	$ 30,131,962	$ 27,260,309

Governmental activities: Governmental activities increased the County's net position by $2,029,622.

Business-type activities: Business-type activities increased the County's net position by $842,031.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Camden County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the County's fund balance available in the General Fund was $7,286,598 while total fund balance reached $12,391,816. The County currently has an available fund balance of 50% of GF expenditures while total fund balance represents 94% of the same amount.

At June 30, 2014, the governmental funds of the County reported a combined fund balance of $12,391,816, a 9% increase over last year.

General Fund Budgetary Highlights:

During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. The total amendments to the General Fund increased revenues by $499,725 (0.5%) of the original budget). None of the appropriated Fund Balance was needed to offset the expenditures.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. The total increase in net position was $842,031. The primary factors affecting the increase was the capital grants received in the amount of $1,119,504.

Capital Asset and Debt Administration

Capital assets. The Camden County's investment in capital assets for its governmental and business-type activities as of June 30, 2014, totals $35,960,249 (net of accumulated depreciation). These assets include land, buildings, automotive equipment, office and other equipment, and water and sewer lines.

Major capital assets transactions during the year include:

- Construction and equipment in the water district.
- Construction and equipment in the governmental funds.

Camden County's Capital Assets
(net of depreciation)
Figure 4

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	$ 5,015,871	$ 4,785,809	$ 768,380	$ 718,380	$ 5,784,251	$ 5,504,189
Buildings	3,913,891	4,118,643	-	-	3,913,891	4,118,643
Furniture, fixtures and equipment, vehicles	1,056,155	1,111,518	67,310	67,400	1,123,465	1,178,918
Other improvements	3,348,450	2,265,565	19,858,120	20,059,101	23,206,570	22,324,666
Construction in Progress	84,604	1,135,841	1,847,468	763,308	1,932,072	1,899,149
Total	$ 13,418,971	$13,417,376	$22,541,278	$21,608,189	$35,960,249	$35,025,565

Additional information on the County's capital assets can be found in Note III(a)5 of the Basic Financial Statements.

Long-term Debt: As of June 30, 2014, the South Camden Water & Sewer District had total bonded debt outstanding of $1,194,213. Other outstanding loans include: Drinking Water State Revolving Loan, $325,432; State Clean Water Bond Loan, $708,348. Camden County has $13,656,925 in outstanding debt that is related to the capital improvement and additional schools built on behalf of the Camden County School Board. The County has several installment notes outstanding as well. A summary of total long-term debt as of June 30, 2014 is shown below:

Camden County's Outstanding Debt
Figure 5

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Debt	$ -	$ -	$ 2,816,305	$ 3,036,137	$ 2,816,305	$ 3,036,137
Installment Purchases	15,410,839	16,588,348	-	-	15,410,839	16,588,348
Total	$ 15,410,839	$16,588,348	$ 2,816,305	$ 3,036,137	$18,227,144	$19,624,485

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the County is $81,449,812. Additional information regarding the County's long-term debt can be found in Note 6 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate in the County was at 6.0% on June 30, 2014, compared with a federal rates of 6.1% and a State rate of 6.4%. The rate for Camden County was 7.4% at the end of the prior fiscal year.
- New residential unit construction was 27 units this year. Total new construction increased by $6,749,650 for this fiscal year.

Budget Highlights for the Fiscal Year Ending June 30, 2015

Governmental Activities: The County has approved a $11,322,134 general budget for the fiscal year 2015. This will be accomplished by reductions in spending in most departments due to a loss of revenue of local option sales tax.

Budgeted expenditures for education in the General Fund are expected to remain at $1,977,565 coming from General Fund. Capital outlay for the schools through Camden Plantation Funds is budgeted at $298,783 and the debt service related to the school construction and renovation are budgeted at $695,232 and will be funded from the School Capital Reserve Fund which gets its revenue from a portion of the state sales tax.

Following several years of anemic growth across the country and particularly within the eastern region of North Carolina, there are now positive indications of economic recovery. The unemployment rate in the County has decreased from 7.4% at the end of fiscal year 2012-2013 to approximately 6% on June 30, 2014. Additionally, the County experienced modest growth in the construction of 27 new residential units amounting to an increase in total tax valuation of $6,749,650. The County is also experiencing an increase in commercial retail investment as new businesses begin to commit to the area. The County also continues to actively market and recruit industrial development to its Eco-Industrial Park. This increased commercial and industrial investment is significant as the County strives to diversify its tax base and increase revenues in order to continue to provide outstanding services and programs to its 10,174 residents. Even with the improved economic forecast, large scale infrastructure projects identified within the County's Capital Improvement Plan will most likely be delayed pending the identification of grants or other special funding methods.

Business-type Activities

The County has only budgeted for some improvements to the County Sewer System.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Officer, Camden County, 330 East Hwy. 158, P.O. Box 190, Camden, NC 27921. You can also call 1-252-338-6363 for more information.

BASIC FINANCIAL STATEMENTS

Exhibit 1

Camden County, North Carolina
Statement of Net Position
June 30, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 11,548,052	$ 777,440	$ 12,325,492
Restricted cash	472,942	-	472,942
Taxes receivable, net	403,410	-	403,410
Accounts receivable, net	873,368	140,164	1,013,532
Inventories	-	-	-
Restricted assets: Grant receivable	-	555,967	555,967
Prepaid expenses	-	-	-
Accrued interest on taxes receivable	67,312	-	67,312
Capital assets:			
Land, non-depreciable improvements, and construction in progress	5,100,475	2,615,848	7,716,323
Other capital assets, net of depreciation	8,318,496	19,925,430	28,243,926
Total assets	26,784,055	24,014,849	50,798,904
LIABILITIES			
Accounts payable and accrued liabilities	491,209	1,229,615	1,720,824
Accrued interest payable	97,681	21,974	119,655
Compensated absences payable	80,808	15,000	95,808
Other postemployment benefits	299,824	50,381	350,205
Current-portion of long-term liabilities	1,184,271	221,594	1,405,865
Long-term liabilities			
Compensated absences payable	125,629	16,340	
Due in more than one year	14,226,568	2,594,711	16,821,279
Total liabilities	16,505,990	4,149,615	20,513,636
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	11,337	-	11,337
Total deferred inflows of resources	11,337	-	11,337
NET POSITION			
Net investment in capital assets	11,664,407	19,724,973	31,389,380
Stabilization by State Statute	785,607	-	785,607
Register of Deeds	13,978	-	13,978
Fire Protection	724,019	-	724,019
School Capital	472,942	-	472,942
Capital Improvement	-	-	-
Unrestricted	(3,394,225)	140,261	(3,253,964)
Total net position	$ 10,266,728	$ 19,865,234	$ 30,131,962

The notes to the financial statements are an integral part of this statement.

Component Units	
Camden County ABC Board	Camden County TDA
$ 41,244	$ 95,377
-	-
-	4,890
135,131	-
14,685	-
-	-
25,405	-
64,829	-
281,294	100,267
26,888	-
-	-
-	-
-	-
-	-
-	-
26,888	-
-	
-	-
90,235	-
-	4,890
-	-
-	-
-	-
7,616	
156,555	95,377
$ 254,406	$ 100,267

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental Activities:				
General government	$ 2,589,029	$ 311,666	$ -	$ -
Public safety	3,600,058	798,437	152,652	-
Cultural and recreation	1,023,558	-	-	-
Economic and physical development	766,661	-	506,625	-
Human services	1,348,177	-	863,794	-
Education	1,888,622	-	450,000	
Environmental protection	506,952	1,341	49,614	-
Interest on long-term debt	439,303	-	-	-
Total governmental activities	12,162,360	1,111,444	2,022,685	-
Business-type activities:				
Water	1,534,100	1,086,608	-	1,119,504
Total business-type activities	1,534,100	1,086,608	-	1,119,504
	$ 13,696,460	$ 2,198,052	$ 2,022,685	$ 1,119,504
Component units:				
TDA	$ 55,602	$ -	$ -	$ -
ABC Board	1,130,776	1,132,119	-	-
Total component units	$ 1,130,776	$ 1,132,119	$ -	$ -
General revenues:				
Taxes:				
Property taxes, levied for general purpose				
Local option sales tax				
Other taxes and licenses				
Grants and contributions not restricted to specific programs				
Investment earnings, unrestricted				
Miscellaneous, unrestricted				
Transfer to component unit				
Transfers				
Total general revenues, special items, and transfers				
Change in net position				
Net position-beginning				
Net position-ending				

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position					
Primary Government				Component Unit	
Governmental Activities	Business-type Activities	Total		Camden County ABC Board	Camden County TDA
$ (2,277,363)	$ -	$ (2,277,363)			
(2,648,969)	-	(2,648,969)			
(1,023,558)	-	(1,023,558)			
(260,036)	-	(260,036)			
(484,383)	-	(484,383)			
(1,438,622)	-	(1,438,622)			
(455,997)	-	(455,997)			
(439,303)	-	(439,303)			
(9,028,231)	-	(9,028,231)			
-	672,012	672,012			
-	672,012	672,012			
$ (9,028,231)	$ 672,012	$ (8,356,219)			
			$	-	$ (55,602)
				1,343	-
			$	1,343	$ (55,602)
7,411,472	-	7,411,472		-	-
1,040,229	-	1,040,229		-	-
2,739,500	-	2,739,500		-	43,923
-	-	-		-	-
103,559	6,759	110,318		9	980
36,069	-	36,069		-	1,250
(109,716)	-	(109,716)		-	109,716
(163,260)	163,260	-		-	-
11,057,853	170,019	11,227,872		9	155,869
2,029,622	842,031	2,871,653		1,352	100,267
8,237,106	19,023,203	27,260,309		253,054	-
$ 10,266,728	$ 19,865,234	$ 30,131,962	$	254,406	$ 100,267

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2014

	Major				NonMajor	
	General Fund	Courthouse and Shiloh FD	Special Capital Fund	ECO Park Capital Project Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash, including time deposits	$ 6,874,671	$ 470,231	$ 2,589,319	$ -	$ 1,613,831	$ 11,548,052
Restricted cash	-	-	-	-	472,942	472,942
Accounts receivable, net	1,098,664	14,134	-	-	163,980	1,276,778
Due from other funds	-	-	-	-	-	-
Total assets	$ 7,973,335	$ 484,365	$ 2,589,319	$ -	$ 2,250,753	$ 13,297,772
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	282,715	101,311	-	-	107,183	491,209
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	282,715	101,311	-	-	107,183	491,209
DEFERRED INFLOWS OF RESOURCES						
Property taxes receivable	392,685	5,203	-	-	5,522	403,410
Prepaid taxes	11,337	-	-	-		11,337
Total deferred inflows of resources	404,022	5,203	-	-	5,522	414,747
Fund balances:						
Restricted						
Stabilization by State Statute	705,979	14,134	-	-	65,494	785,607
Register of Deeds	-	-	-	-	13,978	13,978
Fire Protection	-	363,717	-	-	360,302	724,019
School Capital	-	-	-	-	472,942	472,942
Committed						
Capital Reserve	-	-	-	-	-	-
Tax Revaluation	-	-	-	-	479,433	479,433
Economic Development	-	-	2,589,319	-	745,899	3,335,218
Unassigned	6,580,619	-	-	-		6,580,619
Total fund balances	7,286,598	377,851	2,589,319	-	2,138,048	12,391,816
Total liabilities, deferred inflows of resources and fund balances	$ 7,973,335	$ 484,365	$ 2,589,319	$ -	$ 2,250,753	

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Liabilities for earned revenues considred deferred inflows of resources in fund statements.	403,410
Other assets are not available to pay for current-period expenditures and therefore are not accrued as income in the funds.	67,312
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	13,418,971
Long-term debt included as net position below (includes the addition of long-term debt and principal payments during the year.)	(16,014,781)
Net position of governmental activities	$ 10,266,728

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2014

	Major				Non Major	
	General Fund	Courthouse and Shiloh FD	Special Capital Fund	ECO Park Capital Project Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Ad valorem taxes	$ 7,363,897	$ 75,399	$ -	$ -	$ 97,802	$ 7,537,098
Other taxes and licenses	2,251,001	293,648	407,234	-	788,055	3,739,938
Unrestricted intergovernmental	100,726	-	-	-	-	100,726
Restricted intergovernmental	1,032,688	-	-	-	474,779	1,507,467
Local Contributions	-	-	-	-	450,000	450,000
Permits and fees	897,432	37,000	-	27,058	-	961,490
Sales and services	91,028	-	-	-	19,784	110,812
Investment earnings	51,421	4,921	26,040	-	21,177	103,559
Miscellaneous	45,977	2,300	-	6,149	26,008	80,434
Total revenues	11,834,170	413,268	433,274	33,207	1,877,605	14,591,524
EXPENDITURES						
Current:			-			
General government	1,784,685	-	712,891	-	95,267	2,592,843
Public safety	3,113,160	211,911	-	-	195,935	3,521,006
Environmental protection	473,053	-	-	-	19,892	492,945
Economic and physical development	669,671	-	-	14,940	54,071	738,682
Culture and recreation	575,225	-	-	-	569,223	1,144,448
Human services	1,288,434	-	-	-		1,288,434
Intergovernmental:						
Education	1,883,000	-	-	-	5,622	1,888,622
Debt service:						
Principal	1,177,509	-	-	-	75,388	1,252,897
Interest	333,821	-	-	-	32,126	365,947
Total expenditures	11,298,558	211,911	712,891	14,940	1,047,524	13,285,824
Excess (deficiency) of revenues over expenditures	535,612	201,357	(279,617)	18,267	830,081	1,305,700
OTHER FINANCING SOURCES						
Proceeds of long-term debt	-	-	-	-	-	-
Transfer to component unit	-	-	-	-	(109,716)	(109,716)
Transfers to other funds	(826,460)	-	-	-	(1,241,032)	(2,067,492)
Transfers from other funds	1,241,032	-	-	80,238	582,962	1,904,232
Total other financing sources and uses	414,572	-	-	80,238	(767,786)	(272,976)
Net change in fund balance	950,184	201,357	(279,617)	98,505	62,295	1,032,724
Fund balances-beginning	6,336,414	176,494	2,868,936	(98,505)	2,075,753	11,359,092
Fund balances-ending	$ 7,286,598	$ 377,851	$ 2,589,319	$ -	$ 2,138,048	$ 12,391,816

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2014

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balance - total government funds	$ 1,032,724
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 outlays increases exceeded the book value of capital outlay decreases in fiscal year.	2,535
Cost of asset disposed of during the year	(940)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(125,626)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,177,509
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	(56,580)
Total changes in net position of governmental activities	$ 2,029,622

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	General Fund			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues:				
Ad valorem taxes	$ 7,249,964	$ 7,249,964	$ 7,363,897	$ 113,933
Other taxes and licenses	1,895,100	1,895,100	2,251,001	355,901
Unrestricted intergovernmental revenues	41,600	41,600	100,726	59,126
Restricted intergovernmental revenues	1,074,169	1,074,169	1,032,688	(41,481)
Permits and fees	819,287	819,287	897,432	78,145
Sales and services	88,944	88,944	91,028	2,084
Local contributions	-	-	-	-
Investment earnings	36,000	36,000	51,421	15,421
Miscellaneous	43,000	43,000	45,977	2,977
Total revenues	11,248,064	11,248,064	11,834,170	586,106
Expenditures				
Current:				
General government	2,186,497	2,186,497	1,784,685	401,812
Public safety	3,186,085	3,186,085	3,113,160	72,925
Economic and physical development	571,764	571,764	473,053	98,711
Environmental protection	746,752	746,452	669,671	76,781
Human Services	1,398,088	1,398,088	1,288,434	109,654
Cultural and recreational	632,189	632,189	575,225	56,964
Intergovernmental:				
Education	1,883,000	1,883,000	1,883,000	-
Debt service:				
Principal retirement	1,177,323	1,177,623	1,177,509	114
Interest	333,821	333,821	333,821	-
Total expenditures	12,115,519	12,115,519	11,298,558	816,961
Revenues over (under) expenditures	(867,455)	(867,455)	535,612	1,403,067
Other financing sources (Uses)				
Proceeds from installment purchases	-	-	-	-
Transfers from other funds	-	-	1,241,032	-
Transfers to other funds	-	-	(826,460)	-
Fund Balance Appropriated	-	-	-	-
Total other financing sources and uses	867,455	867,455	414,572	(452,883)
Net change in fund balance	$ -	$ -	950,184	$ 950,184
Fund Balances - Beginning			6,336,414	
Fund Balances - Ending			$ 7,286,598	

The notes to the financial statements are an integral part of this statement.

Courthouse and Shiloh FD				Special Capital Fund			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
$ 71,108	$ 71,108	$ 75,399	$ 4,291	$ -	$ -	$ -	$ -
284,432	284,432	293,648	9,216	175,000	175,000	407,234	232,234
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,000	39,000	37,000	(2,000)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,000	2,000	4,921	2,921	18,000	18,000	26,040	8,040
-	-	2,300	2,300	-	-	-	-
396,540	396,540	413,268	16,728	193,000	193,000	433,274	240,274
-	-	-	-	1,084,840	1,084,840	712,891	371,949
396,540	511,540	211,911	299,629	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-		-
-	-	-	-	-	-	-	-
-	-	-	-	-		-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
396,540	511,540	211,911	299,629	1,084,840	1,084,840	712,891	371,949
-	(115,000)	201,357	316,357	(891,840)	(891,840)	(279,617)	612,223
-	-	-	-				
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	115,000	-	(115,000)	891,840	891,840	-	(891,840)
-	115,000	-	(115,000)	891,840	891,840	-	(891,840)
$ -	$ -	201,357	$ 201,357	$ -	$ -	(279,617)	$ (279,617)
		176,494				2,868,936	
		$ 377,851				$ 2,589,319	

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Fund Net Position
Proprietary Fund
June 30, 2014

	Major Water
Assets	
Current Assets:	
Cash and cash equivalents	$ 777,440
Accounts receivable, net	140,164
Total Current Assets	917,604
Noncurrent assets:	
Restricted assets: Grant receivable	555,967
Noncurrent Assets:	
Capital assets:	
Land and non-depreciable assets	2,615,848
Other capital assets, net of depreciation	19,925,430
Capital assets (net)	22,541,278
Total noncurrent assets	22,541,278
Total Assets	24,014,849
Liabilities	
Current Liabilities:	
Accounts payable & accrued liabilities	31,042
Current portion of long-term debt	221,594
Compensated absences	15,000
Due to other funds	-
Total Current Liabilities	267,636
Noncurrent liabilities:	
Compensated absences	16,340
Accrued interest	21,974
Liabilities payable from restricted assets	1,198,573
Other postemployment benefits	50,381
General obligation bonds payable	2,594,711
Total noncurrent liabilities	3,881,979
Total Liabilities	4,149,615
Net Position	
Net investment in capital assets	19,724,973
Unrestricted	140,261
Total Net Position	$ 19,865,234

The notes to the financial statements are an integral part of this statement.

Exhibit 7

Camden County, North Carolina
Statement of Revenues and Expenditures and
Changes in Fund Net Position
Proprietary Fund
For The Year Ended June 30, 2014

	Major Water
Operating revenues:	
Charges for Services - Water	$ 965,610
Charges for Services - Sewer	66,036
Hook-up connection fees and taps	25,900
Miscellaneous	29,062
Total Operating Revenues	1,086,608
Operating expenses:	
Reverse osmosis plant	333,951
Water distribution	395,916
Wastewater operations	233,355
Depreciation	498,250
Total operating expenses	1,461,472
Total Operating Income (Loss)	(374,864)
Nonoperating Revenues(Expenses):	
Interest income	6,759
Interest expense	(72,628)
Total Nonoperating Revenues (Expenses)	(65,869)
Capital Contributions	1,119,504
Transfers from other funds	163,260
Changes in net position	842,031
Net Position, beginning	19,023,203
Net Position, ending	$ 19,865,234

The notes to the financial statements are an integral part of this statement.

Exhibit 8

Camden County, North Carolina
Statement of Cash Flows
Proprietary Fund
For The Year Ended June 30, 2014

	Major Water
Cash Flows From Operating Activities:	
Cash Received from Customers/others	$ 1,121,047
Cash paid to suppliers for goods and services	(440,751)
Cash paid to employees for services	(505,908)
Net cash provided by (used for) operating activities	174,388
Cash Flows from (use by) capital and related financing activities:	
Capital contributions	
Federal and State grants	1,119,504
Principal repayments on long-term debt	(219,832)
Proceeds of Notes Payable	-
Increase (decrease) in restricted payables	924,240
Decrease (increase) in grant receivable	(321,917)
Acquisition of capital assets	(1,431,339)
Interest income	6,759
Interest expense	(72,628)
Net cash flows provided (used) by noncapital financing activities	4,787
Cash Flows from (used for) noncapital financing activities:	
Change in due to/froms	-
Transfers in/out (net)	163,260
	163,260
Net increase (decrease) in cash and cash equivalents	342,435
Cash and cash equivalents, beginning of year	435,005
Cash and cash equivalents, end of year	$ 777,440
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	$ (374,864)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	498,250
Changes in Assets and Liabilities:	
Decrease (increase) in accounts receivable - trade	34,439
Increase (decrease) in accounts payable & accrued expenses	17,155
Increase (decrease) in accrued vacation pay	(592)
Net cash provided (used) by operating activities	$ 174,388

The notes to the financial statements are an integral part of this statement.

Exhibit 9

Camden County, North Carolina
Statement of Fiduciary Net Position
June 30, 2014

	Agency Funds
Assets	
Cash and cash equivalents	$ 10,555
Liabilities and Net Position	
Miscellaneous liabilities	10,555
Due to governmental units	-
Total liabilities	10,555
Net Position	$ -

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CAMDEN COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

I. Summary of Significant Accounting Policies

The accounting policies of Camden County and its component units 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 County, which is governed by a five-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. South Camden Water and Sewer District (*the District*) exists to provide and maintain a water system for the County residents within the District. The District is reported as an enterprise fund in the County's financial statements. The Camden County ABC Board (*the Board*) and Camden County TDA, which has a June 30 year-end, are presented as if they are separate proprietary funds of the County (discrete presentation). The blended presentation methods presents component units as a department or unit of the County, and offers no separate presentation as with the discrete method.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statement
South Camden Water and Sewer District	Blended	Under State law [NCGS 162A-89], the County's board of commissioners also serve as the governing board for the District	None issued
Camden County TDA	Discrete	The members of the TDA Board's governing board are appointed by the County.	Camden County Finance P.O. Box 190 Camden, NC 27921
Camden County ABC Board	Discrete	The members of the ABC Board's governing board are appointed by the County. The ABC Board is required by State statute to distribute its surpluses to the General Fund of the County	Camden County ABC Board P.O. Box 22 Camden, NC 27921

B. Basis of Presentation – Basis of Accounting

Basis of Presentation, Measurement Focus - Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Courthouse and Shiloh FD – This fund is used to account for the fire needs.

Special Capital Fund – This fund is used to account for the land acquisitions.

ECO Park Capital Project Fund – This fund is used to account for a park project.

The County reports the following major enterprise fund:

South Camden Water and Sewer District Fund: This fund is used to account for the operations of the water and sewer district within the County.

The County reports the following fund types:

Agency Funds: Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following Agency Funds: the Social Services Fund, which accounts for moneys deposited with the Department of Social Services for the benefit of certain individuals; the Nancy M and H. Clay Ferebee III Fund which holds donated by Mr. and Mrs. Ferebee to be used for the restoration of the Camden County Courthouse, the DMV tax fund, which accounts of funds that are billed and collected by the County for special tax districts within the County but that are no revenue to the County.

C. Measurement Focus, Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year on the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds which have no measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using 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 County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program 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. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as utilities franchise tax, collected and held by the State at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services 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.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

All governmental and business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

D. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Fire Districts, and Special Capital Fund, and the Enterprise Funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for Capital Projects Fund and the Enterprise Capital Projects Funds, which are consolidated with the enterprise operating fund for reporting purposes. 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 and at the project level for multi-year funds. Amendments are required for revisions that alter total expenditures of any fund or that change functional appropriations by more than $1,000. The governing board must approve all amendments. During the year, several material 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.

E. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Fund Equity

1. Deposits and Investments

All deposits of the County, Camden County TDA, and Camden County ABC Board are made in board-designated official depositories and are secured as required by G.S. 159-31. The County, the TDA, and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County, the TDA, and the ABC Board 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 County, Camden County TDA, and the ABC Board 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 authority; 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 County, Camden County TDA, and the ABC Board's investments with a maturity of more than one year at acquisition and non-money market investments are reported at fair values as determined by quoted market prices. The securities of the NCCMT Cash Portfolio, an 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.

2. Cash and Cash Equivalents

The County pools moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board 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. Restricted Assets

Money in the School Capital Projects Fund is classified as restricted assets because its use is restricted per North Carolina General Statue 159-18 through 22.

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2013. As allowed by State law, the County has established a schedule of discounts that apply to taxes, which are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

5. 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.

6. Inventories and Prepaid Items

The inventories of the ABC Board are valued at cost (first-in, first-out), which approximates market. The inventory of the ABC Board consists of materials and supplies held for consumption or resale. The cost of the inventory carried by the ABC Board is recorded as an expense as it is consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

7. 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 cost is $3,000 for all capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County holds title to certain Camden County Board of Education properties that have not been included in the County's capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Camden County Board of Education.

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

Asset Class	Years
Buildings	30
Improvements	25
Plant and Distribution	40
Furniture and equipment	10
Vehicles	5-10
Computer equipment	10

Capital assets of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

Asset Class	Years
Buildings	25
Furniture & Equipment	5-10

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County does not have any items that meets this criterion.

In addition to liabilities, the statement of financial position can also 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 County has only one item that meet the criterion for this category - prepaid taxes.

8. Long-term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as an other financing source.

9. Compensated Absences

The vacation policies of the County, and the ABC Board, generally provides for the accumulation of up to 360 hours earned vacation leave with such leave being fully vested when earned. For the County's government-wide and proprietary funds, and the ABC Board, an expense and a liability for compensated absences and the salary-related payments are recorded as leave as earned. The TDA has no employees.

The sick leave policies of the County and the ABC Board provide 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 none of the entities have any obligation for the accumulated sick leave until it is taken, no accrual for sick leave have been made by the County or its component unit.

10. Restricted Assets

Money in the School Capital Projects Fund is classified as restricted assets because its use is restricted per North Carolina General Statue 159-18 through 22.

School Capital Projects Fund Monies	$ 472,942

11. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represent constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are wither (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute – portion of fund balance that is restricted by State Statute [G.S. 159-8(a)]

Restricted for School Capital- portion of fund balance that can only be used for School Capital per G.S. 159-18-22.

Committed Fund Balance – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Camden County's governing body (highest level of decision-making authority). Any changes or removal of specific purpose requires majority action by the governing body.

Committed for Tax Revaluation- portion of fund balance that can only be used for Tax Revaluation.

Assigned Fund Balance – portion of fund balance that the County intends to use for specific purposes.

Unassigned Fund Balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

Camden County has also adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least equal to or greater than 20% of budgeted expenditures. Any portion of the general fund balance in excess of 20% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the County in a future budget.

The County of Camden has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-county funds, county funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County.

Reconciliation of Government-wide & Fund Financial Statements

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. The net adjustment of $(2,193,049) consists of the following elements as follows:

Description	Amount
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds (total capital assets on government-wide statement in governmental activities column)	$ 19,207,348
Less accumulated depreciation	(5,789,026)
Net capital assets	13,418,322
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	403,410
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	67,312
Other assets not available for current expenditures	-
Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not recorded in the fund statements:	
Long-term debts, including bonds and notes payable	(15,410,839)
Accrued interest payable	(97,681)
OPEB payable	(299,824)
Compensated absences	(206,437)
Total adjustment	$ (2,193,049)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. There are several elements of that total adjustment of $996,249 as follows:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the Statement of Activities	$ 571,431
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the Statement of Activities but not in the fund statements	(569,545)
Cost of asset disposed of during the year	(940)
Principal payments on debt owed are recorded as a use of funds on the fund statements but again affect only the statement of net position in the government-wide statements	1,177,509
New debt issued during the year is recorded as a source of funds on the fund statements; it has no effect on the statement of activities - it affects only the government-wide statement of net position	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in fund statements Increase/Decrease in deferred inflows of resources- taxes receivable- at year end	(125,626)
Expenses reported in the Statement of Activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements. This includes accrued interest payable, compensated absences, and OPEB.	(56,580)
Total adjustment	$ 996,249

II. Stewardship, Compliance, and Accountability

A. Significant Violations of Finance-Related Legal and Contractual Provisions

Noncompliance with North Carolina General Statutes

None.

B. Deficit Fund Balance or Net Position of Individual Funds

None.

C. Excess of Expenditures over Appropriations

None.

III. Detail Notes on All Funds

A. Assets

1. Deposits

All of the County's, TDA's, and the ABC Board'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 County's, TDA's, or the ABC Board's agents in these units' names. 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 County, TDA, and the ABC Board, these deposits are considered to be held by their agent in the entities' 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 County or the ABC Board, or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, TDA, or the ABC Board under the Pooling Method, the potential exists for the under collateralization, 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 State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. TheTDA and ABC Board have no formal policy regarding custodial credit risk for deposits.

At June 30, 2014, the County's deposits had a carrying amount of $12,236,511 and a bank balance of $12,356,730. Of the bank balance, $1,376,577 was covered by federal depository insurance, the remainder was covered by the pooling method.

At June 30, 2014, Camden County had a carrying and bank balance amount of $10,555 in the fiduciary fund.

At June 30, 2014, Camden County had $480 of cash on hand.

At June 30, 2014, the carrying amount of deposits for Camden County ABC Board was $41,244. All of these amounts were covered by federal depository insurance.

At June 30, 2014, the carrying amount of deposits for Camden County TDA was $95,377. All of these amounts were covered by federal depository insurance.

2. Investments

As of June 30, 2014, the County's investments consisted of $561,443 in the North Carolina Capital Management Trust's Cash Portfolio which carried a credit rating of AAAm by Standard and Poor's. The County has no formal policy on credit risk. The ABC Board held no investments at June 30, 2014.

3. Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture, and forestland may be taxed by the County at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the two preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present-use value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2011	$ 1,312,918	$ 311,818	$ 1,624,736
2012	1,325,695	195,540	1,521,235
2013	1,332,752	-	1,332,752
Total	$ 3,971,365	$ 507,358	$ 4,478,723

4. Receivables

Receivables at the government-wide level at June 30, 2014 were as follows:

	Accounts	Taxes & Related Accrued Interest	Due From Other Governments	Total
Governmental Activities:				
General	$ 700,457	$ 583,997	$ -	$ 1,284,454
Other Governmental	8,931	10,725	163,980	183,636
Total Receivables	709,388	594,722	-	1,304,110
Allowance for Doubtful Accounts	-	(124,000)	-	(124,000)
Total Governmental Activities	$ 709,388	$ 470,722	$ 163,980	$ 1,344,090
Business-Type Activities:				
Water/Sewer receivables	$ 190,403	$ -	$ 555,967	$ 746,370
Allowance for Doubtful Accounts	(50,239)	-	-	(50,239)
Total Business-Type Activities	$ 140,164	$ -	$ 555,967	$ 696,131

5. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balances July 1, 2013	Increases	Decreases	Ending Balances June 30, 2014
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 4,785,809	$ 230,062	$ -	$ 5,015,871
Construction in Progress	1,135,840	84,606	(1,135,842)	84,604
Total capital assets not being depreciated	5,921,649	314,668	(1,135,842)	5,100,475
Capital assets being depreciated:				
Buildings	5,712,475	-	-	5,712,475
Other improvements	3,106,831	1,207,742	-	4,314,573
Equipment	1,445,855	41,185	(15,649)	1,471,391
Vehicles and motor equipment	2,488,932	143,678	(24,176)	2,608,434
Total capital assets being depreciated	12,754,093	1,392,605	(39,825)	14,106,873
Less accumulated depreciation for:				
Buildings	1,593,832	204,752	-	1,798,584
Other improvements	841,266	124,857	-	966,123
Equipment	883,670	68,787	(14,710)	937,747
Vehicles and motor equipment	1,939,599	170,500	(24,176)	2,085,923
Total accumulated depreciation	5,258,367	$ 568,896	$ (38,886)	5,788,377
Total capital assets being depreciated, net	7,495,726			8,318,496
Governmental activity capital assets, net	$ 13,417,375			$ 13,418,971

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	$ 153,079
Public Safety	245,642
Environmental Protection	8,757
Economic and Physical Development	25,500
Human Services	44,936
Cultural and Recreational	90,982
Total Depreciation Expense	$ 568,896

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities				
Water & Sewer District				
Capital assets not being depreciated:				
Land	$ 718,380	$ 50,000	$ -	$ 768,380
Construction in progress	763,308	1,201,386	(117,226)	1,847,468
Total capital assets not being depreciated	1,481,688	1,251,386	(117,226)	2,615,848
Capital assets being depreciated:				
Plant and distribution systems	23,892,853	284,542	-	24,177,395
Furniture and equipment	75,458	12,637	-	88,095
Vehicles and motor equipment	150,420	-	(21,192)	129,228
Total capital assets being depreciated	24,118,731	297,179	(21,192)	24,394,718
Less accumulated depreciation for:				
Plant and distribution systems	3,833,752	485,523	-	4,319,275
Furniture and equipment	55,930	3,591	-	59,521
Vehicles and motor equipment	102,548	9,136	(21,192)	90,492
Total accumulated depreciation	3,992,230	498,250	(21,192)	4,469,288
Total capital assets being depreciated, net	20,126,501			19,925,430
Total Water and Sewer Fund District, Net	$ 21,608,189			$ 22,541,278

Discretely presented component unit
ABC Board:

Land	$ 25,405
Buildings	161,798
Equipment	42,600
Less A/D	(139,569)
Property and Equipment, net	$ 90,234

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2014, were as follows:

	Vendors	Accrued Interest	Total
Governmental Activities	$ 491,209	$ 97,681	$ 588,890
Business-type Activities	$ 1,229,615	$ 21,974	$ 1,251,589

2. Pension Plan and Other Post Employment Obligations

a. Local Governmental Employees' Retirement System

Plan Description - Camden County and the ABC Board contribute to the statewide Local Government Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined pension plan administered by the State of North Carolina. LGERS's provides retirement and disability benefits to plan members and beneficiaries. Article 3 of G.S. Chapter 128 assigns the authority 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, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Police - Plan members are required to contribute six percent of their annual covered salary to the System. The County and the ABC Board are required to contribute at an actuarially determined rate. For the County, the current rate for employees not engaged in law enforcement and for law enforcement officers is 7.07% and 7.28%, respectively, of annual covered payroll. The ABC Board is required to contribute at an actuarially determined rate. The contribution requirements of members and of Camden County and the ABC Board are established and may be amended by the North Carolina General Assembly. The County's contributions to LGERS for the years ended June 30, 2014, 2013, and 2012 were $209,130, $191,530, and $182,487, respectively. The ABC Board's contributions to LGERS for the years ended June 30, 2014, 2013, and 2012 were $2,697, $2,574, and $2,650, respectively. The contributions made by the County and the ABC Board equaled the required contributions for each year.

b. Law Enforcement Officers Special Separation Allowance

(1) Plan Description - Camden County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At the December 31, 2013, the Separation Allowance's membership consisted of:

Retirees Receiving Benefits	-
Terminated Plan Members Entitled to, But Not Yet Receiving Benefits	-
Active Plan Members	15
Total	15

A separate report was not issued for the plan.

(2) Summary of Significant Accounting Policies

Basis of Accounting - The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting.

Method Used to Value Investments - No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due. No liability is reported on the Statement of Net Assets due to the amount not being material.

(3) Contributions

The County is required by article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by employees.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description - The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of the State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy - Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2014 were $207,971, which consisted of $144,245 from the County and $63,726 from the law enforcement officers.

d. Register of Deeds' Supplemental Pension Fund

Plan Description - Camden County also contributes to the Register of Deeds' Supplemental Pension Fund (Fund), a noncontributory, defined contribution plan administered by the North Carolina Department of State Treasurer. The Fund provides supplemental pension benefits to any eligible county register of deeds that is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Register of Deeds' Supplemental Pension Fund 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 the Register of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy - On a monthly basis, the County remits to the Department of State Treasurer an amount equal to one and one-half percent (1.5%) of the monthly receipts collected pursuant to Article 1 of G.S. 161. Immediately following January 1 of each year, the Department of State Treasurer divides ninety-three percent (93%) of the amount in the Fund at the end of the preceding calendar year into equal shares to be disbursed as monthly benefits. The remaining seven percent (7%) of the Fund's assets may be used by the State Treasurer in administering the Fund. For the fiscal year ended June 30, 2014, the County's required and actual contributions were $825.

e. Other Post Employment Benefits

Healthcare Benefits

Plan Description - Under the terms of the County resolution, the County administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). As of July 1, 2006, this plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Local Governmental Employees' Retirement System (System) and have at least twenty years of creditable service with the County. The County pays the full cost of coverage for these benefits through private insurers. The County Board may amend the benefit provisions. A separate report was not issued for the plan.

Membership of the HCB Plan consisted of the following at December 31, 2013, the date of latest actuarial valuation:

	General Employees	Law Enforcement Officers
Retirees and dependents receiving benefits	-	-
Terminated plan members entitled to but not yet receiving benefits	-	-
Active plan members	52	15
Total	52	15

Funding Policy - The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees under a County resolution that can be amended by the County Board. The County has chosen to fund the healthcare benefits on a pay as you go basis.

The current ARC rate is 2.95% of annual covered payroll. For the current year, the County contributed $0. The County obtains healthcare coverage through private insurers. There were no contributions made by employees. The County's obligation to contribute to HCB Plan is established and may be amended by the County Board.

Summary of Significant Accounting Policies. Postemployment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer* (ARC), 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 the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes on the County's net OPEB obligation for the healthcare benefits:

Annual required contribution	$ 70,190
Interest on net OPEB obligation	5,556
Adjustment to annual required contribution	(5,317)
Annual OPEB cost (expense)	70,429
Contributions made	-
Increase (decrease) in net OPEB obligation	70,429
Net OPEB obligation, beginning of year	279,776
Net OPEB obligation, end of year	$ 350,205

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for June 30, 2014 were as follows:

Funded Status and Funding Progress. As of June 30, 2014 the plan was not funded. The actuarial accrued liability for benefits and, thus, the unfunded actuarial liability (UAAL) was $636,078. The covered payroll (annual payroll of active employees covered by the plan) was $2,788,528, and the ratio of UAAL to the covered payroll was 22.81%. 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 trends. 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 multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	$ 70,438	0.00%	$ 209,338
2013	$ 70,438	0.00%	$ 279,776
2014	$ 70,429	0.00%	$ 350,205

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 to 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.

In the December 31, 2012 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), which is the expected long-term investment returns on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual medical cost trend increase of 9.50% to 5.00% annually. The investment rate included a 3.00% inflation assumption. 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 projected payroll on an open basis. The remaining amortization period at December 31, 2013, was 30 years.

f. Other Employment Benefits

The County 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 twelve highest months salary in a row during the twenty-four months prior to the employee's death, but the benefit may not be less than $25,000 and will not exceed $50,000. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payroll, based upon rates established annually by the State. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. The County considers these contributions to be immaterial.

3. Deferred Inflows of Resources

The balance in deferred or inflows of resources at year-end is composed of the following elements:

	Unavailable Revenue	Unearned Revenue
Prepaid taxes not yet earned (General)	$ -	$ 11,337
Taxes receivable, net (General), less penalties	392,685	-
Taxes receivable, net (Special Revenue)	10,725	-
Total	$ 403,410	$ 11,337

4. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The County participates in three self-funded risk financing pools administered by the North Carolina Association of County Commissioners. Through these pools, the County obtains property coverage equal to replacement cost values of owned property subject to a limit of $125.5 million for any one occurrence, general, auto, professional and employment practices liability coverage of $2 million per occurrence, auto physical damage coverage for owned autos, at actual cash value, crime coverage of $250,000 per occurrence, workers' compensation coverage up to the statutory limits and health and dental insurance for County employees. The pools are audited annually by Certified Public Accountants, and the audited financial statements are available to the County upon request. Two of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of $500,000 up to a $2 million limit for liability coverage, $600,000 of aggregate annual losses in excess of $50,000 per occurrence for property, auto physical damage and crime coverage, and single occurrence losses of $350,000 for workers' compensation. For health and dental insurance, the County is insured through Blue Cross Blue Shield of North Carolina, a private insurance company.

The County carries flood insurance on the renovated courthouse. Other buildings are not insured for flood.

In accordance with G.S. 159-29, the County's employees that have access to $100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Finance Director is bonded for $650,000, the tax collector is bonded for $50,000 and the sheriff is bonded for $25,000. The remaining employees that have access to funds are bonded under a blanket bond for $15,000.

There have been no significant reductions in insurance coverage from the previous year and no claims have been made in the past three years.

Camden County ABC Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Board has commercial property, general liability, auto liability, workers' compensation, and employee health coverage. The Board does have liquor legal liability coverage. In accordance with G.S. 18B-803, the ABC Board's employees that have access to the Board's funds are performance bonded through a commercial surety bond. Employees are bonded under an employment practices bond for up to $5,000 per claim. There have been no significant reductions in insurance coverage in the prior year and settled claims have not exceeded coverage in any of the past three fiscal years.

5. Contingent Liabilities

At June 30, 2014, they County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

6. Long-Term Obligations

a. Installment Purchases

As authorized by State law [G.S. 160A-20 and 153A-158.1], the County has financed various property acquisitions for use by Camden County Board of Education by installment purchase. The installment purchases were issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County has entered into a lease with Camden County Board of Education that transfers the right and responsibilities for maintenance and insurance of the property to the Board of Education. The lease calls for nominal annual lease payments and also contains a bargain purchase option. The lease term is the same as that of the installment purchase obligation. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education. These loans are included in the loans described below.

The installment purchases of the County, including the Qualified Zone Academy Bonds, are outlined below:

$10,106,075 loan from Bank of America, N.A. (QZAB) for renovation and modernization of Camden High School and Camden Middle School. The note is secured by a deed of trust on the two schools and calls for annual payments of $544,605 and no interest is charged. Matures in 2024.	$ 3,026,210

$1,000,000 loan from Bank of America, N.A. for renovation and modernization of Camden High School and Camden Middle School. The note is secured by a deed of trust on the two schools and calls for an annual payments of $50,000 plus 4.4%. This note was paid off and refinanced with a principal amount of $572,000 and calls for annual payments of $52,000 plus interest at 2.29%. Matures in 2024.	469,354
$2,000,000 loan from Bank of America, N.A. (QZAB) for renovation and modernization of Camden High School and Camden Middle School. The note is secured by a deed of trust on the two schools and calls for annual payments of $112,334 and no interest is charged. Matures in 2023.	876,660
$264,000 loan from Rural Housing Service to finance courthouse renovations. The loan is secured by the courthouse. The note calls for annual payments of $20,297 including interest at 4.5%. Matures in 2026.	185,049
$453,000 loan from BB&T for the re-finance of a two pumper trucks. The loan calls for annual payments of $48,072 including interest at 2.09%. Matures in 2021.	252,615
$725,000 loan from BB&T dated August 16, 2010 for the construction of a Fire Station Building. The loan calls for annual payments of $36,250 plus interest at 3.89%. Matures in 2027.	616,250
$1,350,000 loan from Thomas M. Noblitt for the purchase of land. The loan is secured with the property. The loan calls for annual payments of $150,000 for 9 years. There is no interest stated in the loan. Matures in 2018.	600,000
$600,000 loan from Morrisete for the purchase of land. The loan is secured with the property. The loan calls for annual payments of $100,00 for 6 years. There is no interest stated in the loan. Matures in 2015.	100,000
$10,000,000 loan from US Department of Agriculture for the construction of an intermediate school. The note calls for annual payments of $520,000 for 40 years which includes interest at 4.125%. Matures in 2049.	9,284,701
	$ 15,410,839

b. General Obligation Indebtedness

All general obligation bonds serviced by the County's general fund are collateralized by the full faith, credit, and taxing power of the County. South Camden Water and Sewer District issues general obligation bonds to provide funds for the acquisition and construction of major water and sewer capital improvements. These bonds, which are recorded in the Water District Fund, are collateralized by the full faith, credit, and taxing power of the District. Principal and interest payments are appropriated when due.

The County's general obligation bonds are payable at June 30, 2014, are comprised of the following individual issues:

Serviced by South Camden Water and Sewer District:
General obligation bonds serviced by the District:

$1,600,000 - 1996 Water District bonds with annual installments of $17,000 to $66,000 through June 1, 2036; interest at 4.875%. These Bonds were refinanced during the year with a principal amount of $1,274,000 with annual installments of $99,493 plus interest at 3.89%.	$ 1,194,213

Other Loans:

Drinking Water State Revolving Loan: A loan of $813,581 calling for 20 annual principal payments of $40,679 plus interest at 2.87% (payable semiannually). This Note was refinanced during 2013 with a principal amount of $406,791 with varying annual installments plus interest at 2.19%. Matures in 2032.	325,432
State DWSRF Revolving Loan: A loan of $1,367,122 calling for 20 annual principal payments of $68,356 plus interest at 2.50%. At year end $1,307,360 has been drawn down on the loan amount. This associated project was completed during the year and half of the outstanding principal was forgiven. The new payments will be for 20 years at $32,684 with no stated interest rate. Matures in 2032.	588,312

State Clean Water Bond Loan: A loan of $1,922,657 calling for 19 annual principal payments of $101,192 plus interest at 4.02%. This Note was refinanced during the year with a principal amount of $910,732 with varying annual installments plus interest at 2.09%. Matures in 2023.	708,348
Total	$ 2,816,305

Annual debt service requirements to maturity for the County's and District's general obligation bonds and loans are as follows:

Year Ending June 30,	Governmental Activities Principal	Governmental Activities Interest	Business Type Activities Principal	Business Type Activities Interest
2015	1,184,271	431,321	221,594	68,385
2016	1,091,295	421,693	223,423	63,551
2017	1,098,595	411,788	225,324	58,644
2018	1,106,182	401,597	227,299	53,663
2019	964,064	390,710	229,351	48,605
2020-2024	2,044,490	1,793,108	795,507	171,495
2025-2029	1,333,656	1,523,339	535,762	95,127
2030-2034	1,436,663	1,240,109	358,045	20,485
2035-2039	1,669,660	930,340	-	-
2040-2044	2,043,634	556,366	-	-
2045-2049	1,438,329	120,140	-	-
Total	$ 15,410,839	$ 8,220,511	$ 2,816,305	$ 579,955

At June 30, 2014 Camden County had a legal debt margin of $81,449,812.

c. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2014:

	Balance 6/30/2013	Increases	Decreases	Balance 6/30/2014	Current Portion
Governmental Activities:					
Installment Purchases	$ 16,588,348	$ -	$ (1,177,509)	$ 15,410,839	$ 1,184,271
OPEB	240,656	59,168	-	299,824	-
Compensated absences	206,993	80,252	(80,808)	206,437	80,808
Total governmental activities	$ 17,035,997	$ 139,420	$ (1,258,317)	$ 15,917,100	$ 1,265,079

	Balance 6/30/2012	Additions	Retirements	Balance 6/30/2014	Current Portion
Business Type Activities:					
General obligation debt	$ 3,036,137	$ -	$ (219,832)	$ 2,816,305	$ 221,594
OPEB	39,111	11,270	-	50,381	-
Compensated Absences	31,932	-	(592)	31,340	15,000
Total business type activities	$ 3,107,180	$ 11,270	$ (220,424)	$ 2,898,026	$ 236,594

Compensated absences for governmental activities 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.

Debt Related to Capital Activities - Of the total Governmental Activities debt listed only $1,753,914 relates to assets the County holds title.

Inter-fund Balances and Activity

Transfer to/from other fund

Transfers From/To Other Funds at June 30, 2014 consists of the following:

From the General fund to:

Capital Project Eco Park Fund (Expenditures)	$ 80,238
Community Park Trust Fund (Expenditures)	112,169
Water and Sewer Fund (Expenditures)	163,260
Special Revenue Eco Park Fund (Expenditures)	50,000
School Capital Fund (Expenditures)	420,793
From School Capital Fund to:	
General Fund (school debt)	1,241,032
Totals	$ 2,067,492

From Camden County to:

Camden TDA (monies due to TDA)	$ 109,716

Interfund Balances and Activity

None for June 30, 2014.

C. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total fund balance - General Fund	**$ 7,286,598**
Less:	
Stabilization by State Statute	705,979
Remaining Fund Balance	$ 6,580,619

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and

Encumbrances	General Fund	Non-Major Funds
	$ -	$ -

III. Joint Ventures

Albemarle Mental Health center and Developmental Disabilities & Substance abuse Services

The County participates in a joint venture (Albemarle LME) to operate the Center. The Albemarle LME has contracted with East Carolina Behavioral Health (ECBH) to stabilize the Albemarle operation and develop the network of services. The Center is a volunteer association of ten county governments as a joint venture participating governments appointing one board member (commissioner) to the Center's board. The Center was established as a joint venture among the participating counties to coordinate funding from federal and State agencies and also to realize economies of scale in the providing of mental health services. In accordance with the intergovernmental agreement between the participating governments and ECBH, the County appropriated $20,000 to the ECBH to supplement its activities. None of the participating governments have any equity interest in the ECBH, so no equity interest has been reflected in the financial statements at June 30, 2014. Complete financial statements for the Center can be obtained from the ECBH's office at 112 Health Drive, Greenville, North Carolina 27834-7704.

Central Communications/Emergency Management System

The Emergency Management System was established as a joint venture between Camden County, Pasquotank County, and the City of Elizabeth City to coordinate grant funds and realize economies of scale. Each entity appoints one member to the governing board. In accordance with the intergovernmental agreement between the participating governments, the County appropriated $203,361 to the System to supplement its activities. None of the participating governments have any equity interest in the System, so no equity interest has been reflected in the financial statements at June 30, 2014. Complete financial statements for the System can be obtained from the System's office at 103 S. Road Street, Elizabeth City, North Carolina 27909.

Albemarle District Jail

The operation of the Jail is shared with two other counties in the surrounding area. Each county's contributions are based on a per capita assessment based on the most recent census figures available, and each county appoints one or more members to the Board. In accordance with the intergovernmental agreement between the participating governments, the County appropriated $405,920 to the Jail to supplement its activities. None of the participating governments have any equity interest in the Jail, so no equity interest has been reflected in the financial statements at June 30, 2014. Complete financial statements for the Jail can be obtained from the Jail's office at 320 S. Hughes Blvd., Elizabeth City, North Carolina 27907.

Pasquotank-Camden Library

Pasquotank and Camden counties appoint the Board of the Library and provide support to the Library based upon their respective populations. The Board is responsible for approving the budget and designating the management of the Library. In accordance with the agreement between the participating governments, the County appropriated $174,374 to the Library to supplement its activities. None of the participating governments have any equity interest in the Library, so no equity interest has been reflected in the financial statements at June 30, 2014. The Library does not issue financial statements, but it is blended into the financial statements of Pasquotank County, and these financial statements can be obtained from the County's office at 206 E. Main Street, Elizabeth City, North Carolina.

Albemarle Commission

The County is a member of the Albemarle Commission, which is a voluntary association of county governments. The Commission was established as a joint venture among the participating counties to coordinate funding from federal and State agencies. Each county appoints two members of which one must be an elected official to the Commission's governing board. The County paid membership fees of $6,449 to the Commission during the fiscal year ended June 30, 2014.

Regional Confinement Facility

The County is a member of the Regional Jail Facility, which is an agreement of three county governments to provide financing, construction and operation of a regional jail. The Facility was established as a joint venture among the participating counties to coordinate funding from local, federal, and State agencies. The County contributed $190,754 to the Facility during the fiscal year ended June 30, 2014.

Albemarle Regional Health Services (ARHS)

Albemarle Regional Health Services is a voluntary association of seven county governments. ARHS was established as a joint venture among the participating counties to coordinate funding from federal and State agencies and to realize economies of scale in providing health care services. The County contributed $35,820 to ARHS during the year ended June 30, 2014. None of the participating governments have any equity interest in ARHS, so no equity interest has been reflected in the financial statements at June 30, 2014. Complete financial statements can be obtained at ARHS's office on 711 Roanoke Avenue, Elizabeth City, North Carolina 27909.

IV. Benefit Payments Issued by the State

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determinations, which cause benefit payments to be issued by the State. These amounts disclose this additional aid to the County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

	Federal	State
Foster Care	$ 5,900	$ 2,950
Adoption Assistance	19,162	8,921
Low Income Energy Assistance	32,100	-
Medicaid	4,330,441	2,406,820
NC Health Choice	111,341	35,113
WIC	27,511	-

V. Summary Disclosure of Significant Commitments and Contingencies

Federal and State Assisted Programs

The County has received proceeds from 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 moneys 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 moneys.

VI. Significant Effects of Subsequent Events

There are no subsequent events that would have a material affect on the financial statements. Subsequent events have been analyzed through the date that the financial statements were available to be issued.

REQUIRED
SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accounting principals.

- Schedule of Funding Progress for the OPEB
- Schedule of Employer Contribution for the OPEB

Camden County, North Carolina
Other Post Employment Benefits
Required Supplementary Information
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b - a)/c)
12/31/2008	-	$ 436,647	$ 436,647	0.0%	$ 2,482,280	17.60%
12/31/2011	-	$ 565,640	$ 565,640	0.0%	$ 2,375,630	23.80%
12/31/2012	-	$ 636,078	$ 636,078	0.0%	$ 2,788,528	22.81%
12/31/2013	-	$ 636,078	$ 636,078	0.0%	$ 2,788,528	22.81%

Camden County, North Carolina
Other Post Employment Benefits
Required Supplementary Information
Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed
2012	70,438	0.00%
2013	70,438	0.00%
2014	70,190	0.00%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation Date	December 31, 2013
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Pay Open
Remaining Amortization Period	30 Years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	4.00%
Medical Cost Trend	9.5% - 5.00%
Includes Inflation at	3.00%

GENERAL FUND

The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad Valorem Taxes:			
Taxes	$	$ 7,363,897	$
Penalties and Interest			
Total	7,249,964	7,363,897	113,933
Other Taxes and Licenses:			
Local option sales tax		1,040,229	
Franchise tax		379,268	
Scrap tire disposal tax		21,880	
Video programming		68,746	
White goods tax		5,847	
Medicaid hold harmless		734,891	
Privilege licenses		140	
Total	1,895,100	2,251,001	355,901
Unrestricted Intergovernmental revenues:			
Beer and wine tax		43,883	
Payments in lieu of taxes		2,454	
ABC profit distribution		54,389	
Total	41,600	100,726	59,126
Restricted Intergovernmental:			
State and Federal Grants		999,310	
Other		6,805	
ABC profits for law enforcement		3,799	
Court facilities fees		22,774	
Total	1,074,169	1,032,688	(41,481)
Permits and Fees:			
Franchise fees		77,525	
Pet licenses		200	
Gun permits		12,870	
Fines and forfeitures		70,451	
Register of Deeds		135,403	
Other fees		8,739	
Building permits and inspections, including land use fees		592,244	
Total	819,287	897,432	78,145

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	Final Budget	Actual	Variance Positive (Negative)
Sales and Services:			
Rent and Concessions		50,214	
Jail fees		6,525	
Officer fees		34,289	
Total	88,944	91,028	2,084
Investment Earnings: Interest	36,000	51,421	15,421
Miscellaneous:			
Sale of fixed assets		2,021	
Sheriff's fundraisers and Christmas Fund			
OLF relief		1,341	
Insurance proceeds		8,752	
Sale of recyclables		20,086	
Other		13,777	
Total	43,000	45,977	2,977
TOTAL REVENUES	11,248,064	11,834,170	586,106
Expenditures:			
General Government:			
Governing body		84,749	
Administration		397,957	
Finance		194,533	
Tax administration		358,412	
Personnel		61,550	
Legal		6,008	
Register of deeds		245,503	
Elections		113,472	
Public buildings		291,629	
Court facilities		30,872	
Total general government	2,186,497	1,784,685	401,812

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	Final Budget	Actual	Variance Positive (Negative)
Public Safety:			
Sheriff		1,485,331	
Jail		405,920	
Regional jail		190,754	
Juvenile justice and deliquency program		68,867	
School resource officer		62,681	
Inspections		113,591	
Contribution to fire districts		474,657	
Emergency management		106,898	
Central communications		203,361	
Medical examiner		1,100	
Total	3,186,085	3,113,160	72,925
Economic and physical development:			
Economic development		95,369	
Agricultural extension		64,747	
Planning		234,282	
Albemarle commission		6,449	
Resource conservation and development		750	
Public transportation authority		11,208	
Soil/water conservation		60,248	
Total	571,764	473,053	98,711
Human services:			
Health:			
Nutrition programs		24,252	
Mosquito control		2,714	
Albemarle helpline		1,500	
Camden food pantry		2,000	
Regional health		35,820	
Other health programs		10,332	
Total human services	90,455	76,618	13,837
Mental Health:			
Regional mental health		20,000	
Total	20,000	20,000	-
Transportation: Traffic	2,560	1,241	1,319

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	Final Budget	Actual	Variance Positive (Negative)
Social services:			
Administration		874,306	
Day care		116,233	
Medical assistance		21,695	
County provided assistance		46,946	
Adoptions		6,309	
Aid to the blind program		881	
Foster care		34,424	
Crisis intervention		22,011	
Work first program		34,649	
LIEAP expenses		32,100	
Other assistance		1,021	
Total social services	1,285,073	1,190,575	94,498
Total Human Services	1,398,088	1,288,434	109,654
Cultural and Recreational:			
Recreation		246,836	
Library		174,374	
College of the Albemarle		40,000	
Senior citizens services		114,015	
Total Cultural and Recreational	632,189	575,225	56,964
Environmental protection:			
Public works administration		34,266	
Forestry program		46,696	
Beaver management assistance program		5,295	
Sanitation		583,414	
Total environmental protection	746,452	669,671	76,781
Education:			
Public Schools:			
Current Expense		1,703,000	
Capital Outlay		180,000	
Total Education	1,883,000	1,883,000	-
Debt Service:			
Principal Retirement		1,177,509	
Interest and Fees		333,821	
Total Debt Service	1,511,444	1,511,330	114
TOTAL EXPENDITURES	12,115,519	11,298,558	816,961
Revenues over Expenditures	(867,455)	535,612	1,403,067

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	Final Budget	Actual	Variance Positive (Negative)
Other financing sources (uses):			
Proceeds From Capital Leases		-	
Fund Balance Appropriated		-	
Transfers (to)/from Other Funds:		-	
Special revenue - school capital fund		1,241,032	
Special revenue - school capital fund		(420,793)	
Special revenue - Eco park fund		(50,000)	
Capital projects - Eco park fund		(80,238)	
Water and sewer district		(163,260)	
Special revenue - community park trust		(112,169)	
Total Other Financing Sources (Uses)	867,455	414,572	(452,883)
Net change in fund balance	$ -	950,184	$ 950,184
Fund balances:			
Beginning of year, July 1		6,336,414	
End of year, June 30		$ 7,286,598	

OTHER MAJOR GOVERNMENTAL FUNDS

Major Governmental Funds - Fire Districts Fund- Courthouse & Shiloh
Major Governmental Funds - Special Capital Fund
Major Governmental Funds - ECO Park Capital Fund

Camden County, North Carolina
Fire District Funds - Courthouse and Shiloh
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	$	$ 75,399	$
Other taxes		293,648	
Investment earnings		4,921	
Other fees		37,000	
Miscellaneous		2,300	
Total Revenues	396,540	413,268	16,728
Expenditures:			
Public safety:			
Salaries and benefits		5,510	
Operating expenses		206,401	
Capital outlay		-	
Debt service: Principal and Interest		-	
Total Expenditures	511,540	211,911	299,629
Revenues Over (Under) Expenditures	(115,000)	201,357	316,357
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Uses	(115,000)	201,357	316,357
Fund Balance Appropriated	115,000	-	(115,000)
Net change in fund balance	$ -	201,357	$ 201,357
Fund Balance:			
Beginning of Year, July 1		176,494	
End of Year, June 30		$ 377,851	

Camden County, North Carolina
Special Capital Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other taxes	$	$ 407,234	$
Land sale		-	
Investment earnings		26,040	
Total Revenue	193,000	433,274	240,274
Expenditures			
Operating expenses		712,891	
Capital outlay		-	
Total Expenditures	1,084,840	712,891	371,949
Revenues Over (Under) Expenditures	(891,840)	(279,617)	612,223
Other Financing Sources (Uses):			
Transfers from other funds		-	-
Proceeds from Lease Purchase		-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(891,840)	(279,617)	612,223
Fund Balance Appropriated	891,840	-	(891,840)
Net change in fund balance	$ -	(279,617)	$ (279,617)
Fund Balance:			
Beginning of Year, July 1		2,868,936	
End of Year, June 30		$ 2,589,319	

Camden County, North Carolina
ECO Park Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2014

	Project Author - ization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted intergovernmental - DOT	$ 425,000	$ 425,000	$ -	$ 425,000	$ -
Restricted intergovernmental - DOC	500,000	500,000	-	500,000	-
Restricted intergovernmental - Gold Leaf	150,000	18,911	-	18,911	(131,089)
Other	-	-	33,207	33,207	33,207
Interest Income	-	-	-	-	-
Total Revenues	1,075,000	943,911	33,207	977,118	(97,882)
Expenditures:					
Construction:					
Construction	1,065,000	1,042,416	14,940	1,057,356	7,644
Fund reserves	10,000	-	-	-	10,000
Total	1,075,000	1,042,416	14,940	1,057,356	17,644
Revenues over expenditures	-	(98,505)	18,267	(80,238)	(80,238)
Other Financing Sources (Uses):					
Fund balance appropriated	-	-	-	-	-
Revolving loan funds	-	-	-	-	-
Transfers In	-	-	80,238	80,238	(80,238)
Total Other Financing Sources (Uses)	-	-	80,238	80,238	(80,238)
Revenues, Other Sources Over (Under) Expenditures and Other Uses	$ -	$ (98,505)	98,505	$ -	$ -
Fund Balance: Beginning of Year, July 1			(98,505)		
End of Year, June 30			$ -		

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Camden County, North Carolina
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2014

	Automation Enhancement and Preserva-tion Fund	Tourism Development	Dismal Swamp Visitor Center	School Cap Fund	South Mills	Joyce Creek Drainage Fund
Assets:						
Cash and investments	$ 13,978	$ -	$ 87,158	$ -	$ 361,994	$ 207,377
Restricted Cash	-	-	-	472,942	-	-
Accounts receivable	-	-	415	58,824	5,854	335
Taxes receivable (net)	-	-	-	-	2,333	3,189
Total Assets	$ 13,978	$ -	$ 87,573	$ 531,766	$ 370,181	$ 210,901
Liabilities and Fund Balances:						
Current liabilities:						
Accounts payable	$ -	$ -	$ 5,852	$ -	$ 1,692	$ 3
Due from other funds	-	-	-	-	-	-
Total liabilities	-	-	5,852	-	1,692	3
Deferred Inflows of Resources						
Property taxes receivable	-	-	-	-	2,333	3,189
Total deferred inflows of resources	-	-	-	-	2,333	3,189
Fund Balances:						
Restricted						
Stabilization by State Statute	-	-	415	58,824	5,854	335
Register of Deeds	13,978	-	-	-	-	-
Fire Protection	-	-	-	-	360,302	-
Committed						
Tax Revaluation	-	-	-	-	-	-
School capital	-	-	-	472,942	-	-
Economic development	-	-	81,306	-	-	207,374
Total fund balances	13,978	-	81,721	531,766	366,156	207,709
Total liabilities, deferred inflows of resources, and fund balances	$ 13,978	$ -	$ 87,573	$ 531,766	$ 370,181	$ 210,901

Special Revenue Funds					Capital Project Funds		
Community Park Trust	Eco Park Fund	School Fund	Revaluation Fund	Total Nonmajor Special Revenue Funds	Scattered Housing Grant	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
$ 297,700	$ 112,670	$ 37,772	$ 495,182	$ 1,613,831	$ -	$ -	$ 1,613,831
-	-	-	-	472,942	-	-	472,942
19	-	-	47	65,494	92,964	92,964	158,458
-	-	-	-	5,522	-	-	5,522
$ 297,719	$ 112,670	$ 37,772	$ 495,229	$ 2,157,789	$ 92,964	$ 92,964	$ 2,250,753
$ 9,790	$ -	$ -	$ 15,749	$ 33,086	$ 74,097	$ 74,097	$ 107,183
-	-	-	-	-	-	-	-
9,790	-	-	15,749	33,086	74,097	74,097	107,183
-	-	-	-	5,522	-	-	5,522
-	-	-	-	5,522	-	-	5,522
19	-	-	47	65,494		-	65,494
-	-	-	-	13,978		-	13,978
-	-	-	-	360,302		-	360,302
-	-	-	479,433	479,433		-	479,433
-	-	-	-	472,942		-	472,942
287,910	112,670	37,772	-	727,032	18,867	18,867	745,899
287,929	112,670	37,772	479,480	2,119,181	18,867	18,867	2,138,048
$ 297,719	$ 112,670	$ 37,772	$ 495,229	$ 2,157,789	$ 92,964	$ 92,964	$ 2,250,753

Camden County, North Carolina
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

	Auto Enhancement and Preserva-tion Fund	Tourism Development	Dismal Swamp Visitor Center	School Cap Fund	South Mills	Joyce Creek Drainage Fund
Revenues:						
Ad Valorem Taxes	$ -	$ -	$ -	$ -	$ 46,289	$ 51,513
Other taxes	-	-	-	344,006	181,009	-
Local contributions	-	-	-	450,000	-	-
Donations	-	-	-	-	-	-
Investment earnings	105	-	-	8,683	3,411	1,864
Sales	-	-	19,784	-	-	-
Miscellaneous	5,196	-	10,000	10,812	-	-
Federal and State grants	-	-	142,857	-	28,419	-
Fees	-	-	-	-	-	-
Total revenues	5,301	-	172,641	813,501	259,128	53,377
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	195,935	-
Environmental protection	-	-	-	-	-	19,892
Economic and physical development	-	-	-	-	-	-
Cultural and recreation	-	-	170,482	-	-	-
Education	-	-	-	5,622	-	-
Debt service:			-	-		-
Principal retirement	-	-	-	-	75,388	-
Interest and fees	-	-	-	-	32,126	-
Total Expenditures	-	-	170,482	5,622	303,449	19,892
Revenues Over (Under) Expenditures	5,301	-	2,159	807,879	(44,321)	33,485
Other Financing Sources (Uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers from (to) other sources	-	-	-	(1,241,032)	-	-
Transfers from (to) CU	-	(109,716)	-	-	-	-
Transfers from (to) other sources	-	-	-	420,793		-
Total other financing sources (uses)	-	(109,716)	-	(820,239)	-	-
Net change in Fund Balance	5,301	(109,716)	2,159	(12,360)	(44,321)	33,485
Fund balances:						
Beginning of Year, July 1	8,677	109,716	79,562	544,126	410,477	174,224
End of year, June 30	$ 13,978	$ -	$ 81,721	$ 531,766	$ 366,156	$ 207,709

					Capital Project Fund		
Community Park Trust	Eco Park Fund	School Fund	Revaluation Fund	Total Nonmajor Special Revenue Funds	Scattered Housing Grant	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ 97,802	$ -	$ -	$ 97,802
251,840	-	11,200	-	788,055	-	-	788,055
-	-	-	-	450,000	-	-	450,000
-	-	-	-	-	-	-	-
918	697	304	5,195	21,177	-	-	21,177
-	-	-	-	19,784	-	-	19,784
-	-	-	-	26,008	-	-	26,008
65,000	-	-	-	236,276	238,503	238,503	474,779
-	-	-	-	-	-	-	-
317,758	697	11,504	5,195	1,639,102	238,503	238,503	1,877,605
-	-	-	95,267	95,267	-	-	95,267
-	-	-	-	195,935	-	-	195,935
-	-	-	-	19,892	-	-	19,892
-	54,071	-	-	54,071	-	-	54,071
180,929	-	-	-	351,411	217,812	217,812	569,223
-	-	-	-	5,622	-	-	5,622
-	-	-	-		-	-	
-	-	-	-	75,388	-	-	75,388
-	-	-	-	32,126	-	-	32,126
180,929	54,071	-	95,267	829,712	217,812	217,812	1,047,524
136,829	(53,374)	11,504	(90,072)	809,390	20,691	20,691	830,081
-	-	-	-	-	-	-	-
-	-	-	-	(1,241,032)	-	-	(1,241,032)
-	-	-	-	(109,716)	-	-	(109,716)
112,169	50,000	-	-	582,962	-	-	582,962
112,169	50,000	-	-	(767,786)	-	-	(767,786)
248,998	(3,374)	11,504	(90,072)	41,604	20,691	20,691	62,295
38,931	116,044	26,268	569,552	2,077,577	(1,824)	(1,824)	2,075,753
$ 287,929	$ 112,670	$ 37,772	$ 479,480	$ 2,119,181	$ 18,867	$ 18,867	$ 2,138,048

Camden County, North Carolina
Automation Enhancement and Preservation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees	$	$ 5,196	$
Investment Earnings		105	
Other income		-	
Total revenues	3,100	5,301	2,201
Expenditures:			
Operating expenses		-	
Total Expenditures	3,100	-	3,100
Revenues Over (Under) Expenditures	-	5,301	5,301
Other Financing Sources (Uses):			
Transfers from Other Funds		-	
Transfers to Other Funds		-	
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Uses	-	5,301	5,301
Fund Balance Appropriated	-	-	-
Net change in fund balance	$ -	5,301	$ 5,301
Fund Balance:			
Beginning of Year, July 1		8,677	
End of Year, June 30		$ 13,978	

Camden County, North Carolina
Tourism Development Authority
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other taxes	$ -	$ -	$ -
Investment earnings	-	-	-
Total revenues	-	-	-
Expenditures:			
Operating expenses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	-	-
Net change in fund balance	-	-	-
Transfer to CU	-	(109,716)	(109,716)
Net change in fund balance	$ -	(109,716)	$ (109,716)
Fund Balance:			
Beginning of Year, July 1		109,716	
End of Year, June 30		$ -	

Camden County, North Carolina
Dismal Swamp Visitor Center
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Restricted Intergovernmental	$	$ 142,857	$
Sales		19,784	
Miscellaneous		10,000	
Total Revenue	177,000	172,641	(4,359)
Expenditures			
Salaries and benefits		137,280	
Operating expenses		33,202	
Total Expenditures	177,000	170,482	6,518
Revenues Over (Under) Expenditures	-	2,159	2,159
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	2,159	2,159
Fund Balance Appropriated	-	-	-
Net change in fund balance	$ -	2,159	$ 2,159
Fund Balance:			
Beginning of Year, July 1		79,562	
End of Year, June 30		$ 81,721	

Camden County, North Carolina
School Capital Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other taxes	$	$ 344,006	$
Restricted intergovernmental revenues		450,000	
Miscellaneous		10,812	
Investment earnings		8,683	
Total Revenues	309,000	813,501	504,501
Expenditures:			
Education:			
Operating expenses		5,622	
Debt service: Principal		-	
Debt service: Interest		-	
Total Expenditures	1,250,847	5,622	1,245,225
Revenues Over (Under) Expenditures	(941,847)	807,879	1,749,726
Other Financing Sources (Uses):			
Transfer from other funds	420,793	420,793	-
Transfer to other funds	-	(1,241,032)	(1,241,032)
Total Other Financing Sources (Uses)	420,793	(820,239)	(1,241,032)
Revenues and Other Financing Sources Over (Under) Uses	(521,054)	(12,360)	508,694
Fund Balance Appropriated	521,054	-	(521,054)
Net change in fund balance	$ -	(12,360)	$ (12,360)
Fund Balance:			
Beginning of Year, July 1		544,126	
End of Year, June 30		$ 531,766	

Camden County, North Carolina
Fire District Fund - South Mills
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	$	$ 46,289	$
Other taxes		181,009	
Investment earnings		3,411	
Other grants		28,419	
Other fees		-	
Total Revenues	246,745	259,128	12,383
Expenditures:			
Public safety:			
Salaries and benefits		7,125	
Operating expenses		188,810	
Capital outlay		-	
Debt service: Principal and Interest		107,514	
Total Expenditures	325,745	303,449	22,296
Revenues Over (Under) Expenditures	(79,000)	(44,321)	34,679
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Uses	(79,000)	(44,321)	34,679
Fund Balance Appropriated	79,000	-	(79,000)
Net change in fund balance	$ -	(44,321)	$ (44,321)
Fund Balance:			
Beginning of Year, July 1		410,477	
End of Year, June 30		$ 366,156	

Camden County, North Carolina
Drainage Fund - Joyce Creek
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	$	$ 51,513	$
Investment earnings		1,864	
Total Revenues	55,548	53,377	(2,171)
Expenditures:			
Environmental Protection:			
Operating expenses		19,892	
Capital outlay		-	
Total Expenditures	55,548	19,892	35,656
Revenues Over (Under) Expenditures	-	33,485	33,485
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Uses	-	33,485	33,485
Fund Balance Appropriated	-	-	-
Net change in fund balance	$ -	33,485	$ 33,485
Fund Balance:			
Beginning of Year, July 1		174,224	
End of Year, June 30		$ 207,709	

Camden County, North Carolina
Community Park Trust Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Restricted Intergovernmental	$	$ 65,000	$
Other taxes		251,840	
Investment earnings		918	
Total Revenue	507,241	317,758	(189,483)
Expenditures			
Operating expenses		180,929	
Capital outlay		-	
Total Expenditures	619,410	180,929	438,481
Revenues Over (Under) Expenditures	(112,169)	136,829	248,998
Other Financing Sources (Uses):			
Transfers from other funds	112,169	112,169	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	112,169	112,169	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	248,998	248,998
Fund Balance Appropriated	-	-	-
Net change in fund balance	$ -	248,998	$ 248,998
Fund Balance:			
Beginning of Year, July 1		38,931	
End of Year, June 30		$ 287,929	

Camden County, North Carolina
Eco Park Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees	$	$ -	$
Investment earnings		697	
Total Revenue	1,000	697	(303)
Expenditures			
Operating expenses		-	
Capital outlay		54,071	
Total Expenditures	167,000	54,071	112,929
Revenues Over (Under) Expenditures	(166,000)	(53,374)	112,626
Other Financing Sources (Uses):			
Transfers from other funds	50,000	50,000	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	50,000	50,000	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(116,000)	(3,374)	112,626
Fund Balance Appropriated	116,000	-	(116,000)
Net change in fund balance	$ -	(3,374)	$ (3,374)
Fund Balance:			
Beginning of Year, July 1		116,044	
End of Year, June 30		$ 112,670	

Camden County, North Carolina
School Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Tax penalties and interest	$	$ 11,200	$
Investment earnings		304	
Total Revenue	11,000	11,504	504
Expenditures			
Operating expenses		-	
Capital outlay		-	
Total Expenditures	36,000	-	36,000
Revenues Over (Under) Expenditures	(25,000)	11,504	36,504
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(25,000)	11,504	36,504
Fund Balance Appropriated	25,000	-	(25,000)
Net change in fund balance	$ -	11,504	$ 11,504
Fund Balance:			
Beginning of Year, July 1		26,268	
End of Year, June 30		$ 37,772	

Camden County, North Carolina
Revaluation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Ad Valorem taxes	$	$ -	$
Investment earnings		5,195	
Total Revenue	2,500	5,195	2,695
Expenditures			
Operating expenses		95,267	
Capital outlay		-	
Total Expenditures	203,000	95,267	107,733
Revenues Over (Under) Expenditures	(200,500)	(90,072)	110,428
Other Financing Sources (Uses):			
Transfers from other funds		-	-
Proceeds from Lease Purchase		-	-
Total Other Financing Sources (Uses)	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(200,500)	(90,072)	110,428
Fund Balance Appropriated	200,500	-	(200,500)
Net change in fund balance	$ -	(90,072)	$ (90,072)
Fund Balance:			
Beginning of Year, July 1		569,552	
End of Year, June 30		$ 479,480	

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds

Camden County, North Carolina
Scattered Housing Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2014

	Project Author - ization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted - infrastructure hook-up 08-C-1844	$ 37,289	$ -	$	$ -	$ 37,289
Restricted - CDBG grant 08-C-1817	900,000	-	220,327	220,327	679,673
Restricted - SRSF grant	350,000	-	18,176	18,176	331,824
Total Revenues	1,287,289	1,184,068	238,503	1,422,571	135,282
Expenditures:					
Current:					
Economic and physical development:	1,287,289	1,188,024	217,812	1,405,836	(118,547)
Revenues over expenditures	-	(3,956)	20,691	16,735	16,735
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Local contribution	-	2,132	-	2,132	(2,132)
Total Other Financing Sources (Uses)	-	2,132	-	2,132	(2,132)
Net change in fund balance	$ -	$ (1,824)	$ 20,691	$ 18,867	$ 18,867
Fund Balance: Beginning of Year, July 1			(1,824)		
End of Year, June 30			$ 18,867		

PROPRIETARY FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Camden County, North Carolina
Enterprise Fund - Water & Sewer District
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Operating Revenues			
Water sales	$	$ 965,610	$
Tap on Fees		25,900	
Miscellaneous			
Total water sales	1,250,000	991,510	(258,490)
Waste water sales		55,195	
Miscellaneous		-	
Total waste water sales	80,451	55,195	(25,256)
Total Operating Revenues	1,330,451	1,046,705	(283,746)
Nonoperating Revenues			
Interest on Investments	7,500	6,759	(741)
Total Revenues	1,337,951	1,053,464	(284,487)
Expenditures:			
Reverse osmosis plant			
Salaries and employee benefits		175,169	
Repairs and maintenance		18,207	
Chemicals		33,448	
Utilities		73,972	
Operating expenses		33,155	
Total	370,233	333,951	36,282
Water distribution:			
Salaries and employee benefits		198,051	
Repairs and maintenance		16,686	
Supplies		14,133	
Contracted services		32,072	
Operating expenses		122,062	
Total	384,045	383,004	1,041
Waste Water treatment:			
Salaries and employee benfits		132,688	
Repairs and maintenance		22,768	
Utilities		26,637	
Contracted services		5,320	
Supplies		4,946	
Operating expenses		34,996	
Total	228,946	227,355	1,591

Camden County, North Carolina
Enterprise Fund - Water & Sewer District
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2014

	2014		
	Final Budget	Actual	Variance Positive (Negative)
Budgetary Appropriations:			
Capital Outlay		221,953	
Interest Paid		72,628	
Debt Principal		219,832	
Total	517,987	514,413	3,574
Total Expenditures	1,501,211	1,458,723	42,488
Revenues Over (Under) Expenditures	(163,260)	(405,259)	(241,999)
Other Financing Sources and (Uses):			
Debt Proceeds		-	-
Capital Contributions			-
Transfer from other funds		163,260	-
Total Other Financing Sources (Uses)	163,260	163,260	-
Revenues and Other Sources Over (Under) Expenses and Other Uses	-	(241,999)	(241,999)
Appropriated Fund Balance			-
Revenues, Other Sources and Appropriated Fund Balance Over (Under) Expenditures and Other Uses	$ -	$ (241,999)	$ (241,999)

Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:

Revenues, Other Sources and Appropriated Fund Balance Over (Under) Expenditures and Other Uses	$ (241,999)
Reconciling items:	
Capital Outlay	221,953
Principal Payments	219,832
Debt Proceeds	-
Increase in accrued vacation pay	(592)
Other revenues from capital projects	10,841
Increase in accrued OPEB	11,270
Change in accrued interest	(526)
Expenditures in capital project	-
Capital contributions from capital projects	1,119,504
Depreciation	(498,250)
Total reconciling items	1,084,032
Change in net position	$ 842,033

Camden County, North Carolina
Water and Sewer District Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2014

	Project Author - ization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted intergovernmental - Rural Center	$ 3,400,000	$ 3,489,950	$ -	$ 3,489,950	$ 89,950
Restricted intergovernmental - CWMTF Funds	3,564,011	3,096,007	-	3,096,007	(468,004)
Restricted intergovernmental - CDBG	600,000	600,000	-	600,000	-
Other	75,905	190,562	-	190,562	114,657
Interest Income	-	7,349	-	7,349	7,349
Total Revenues	7,639,916	7,383,868	-	7,383,868	(256,048)
Expenditures:					
Sewer Construction:					
Legal fees	94,189	51,292	-	51,292	42,897
Land	422,900	70,360	-	70,360	352,540
Engineering	753,855	300,705	-	300,705	453,150
Collection system	1,506,029	1,367,078	-	1,367,078	138,951
Construction	6,818,822	6,780,889	-	6,780,889	37,933
Spray fields	1,133,161	302,362	-	302,362	830,799
Fund reserves	360,943	73,448	-	73,448	287,495
Total	11,089,899	8,946,134	-	8,946,134	2,143,765
Revenues over expenditures	(3,449,983)	(1,562,266)	-	(1,562,266)	1,887,717
Other Financing Sources (Uses):					
Fund balance appropriated	1,132,861	-	-	-	1,132,861
Revolving loan funds	1,367,122	1,307,809	-	1,307,809	59,313
Transfers In	950,000	582,291	-	582,291	367,709
Total Other Financing Sources (Uses)	3,449,983	1,890,100	-	1,890,100	1,559,883
Revenues, Other Sources Over (Under) Expenditures and Other Uses	$ -	$ 327,834	-	$ 327,834	$ 327,834

Camden County, North Carolina
Water and Sewer District Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2014

	Project Author - ization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted intergovernmental - Gold Leaf Grant	$ 1,999,100	$ 1,980,189	$ -	$ 1,980,189	$ (18,911)
Restricted intergovernmental - RC Grant	160,000	160,000	-	160,000	-
Other	-	57,209	-	57,209	57,209
Interest Income	-	-	-	-	-
Total Revenues	2,159,100	2,197,398	-	2,197,398	38,298
Expenditures:					
Sewer improvements	2,990,000	2,541,784	-	2,541,784	448,216
Water improvements	400,000	274,368	-	274,368	125,632
Administration	34,100	12,083	-	12,083	22,017
Fund reserves	-	-	-	-	-
Total	3,424,100	2,828,235	-	2,828,235	595,865
Revenues over expenditures	(1,265,000)	(630,837)	-	(630,837)	634,163
Other Financing Sources (Uses):					
Fund balance appropriated	525,000	-	-	-	525,000
Transfers In	740,000	630,837	-	630,837	109,163
Total Other Financing Sources (Uses)	1,265,000	630,837	-	630,837	634,163
Revenues, Other Sources Over (Under) Expenditures and Other Uses	$ -	$ -	-	$ -	$ -

Camden County, North Carolina
Water and Sewer District Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2014

	Project Author - ization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Favorable (Unfavorable)
Revenues:					
Restricted intergovernmental - CWMTF	$ 1,464,100	$ 152,197	$ 288,324	$ 440,521	$ (1,023,579)
Restricted intergovernmental - RC Grant	649,875	48,609	554,312	602,921	(46,954)
Restricted intergovernmental - DOT Grant	269,810	-	276,868	276,868	7,058
Other	-	7,526	10,841	18,367	18,367
Interest Income	-	-	-	-	-
Total Revenues	2,383,785	208,332	1,130,345	1,338,677	(1,045,108)
Expenditures:					
Sewer improvements	2,419,510	746,542	1,201,386	1,947,928	471,582
Professional services	115,000	16,764	-	16,764	98,236
Fund reserves	-	-	-	-	-
Total	2,534,510	763,306	1,201,386	1,964,692	569,818
Revenues over expenditures	(150,725)	(554,974)	(71,041)	(626,015)	(475,290)
Other Financing Sources (Uses):					
Fund balance appropriated	35,725	-	-	-	35,725
Transfers In	115,000	150,725	-	150,725	(35,725)
Total Other Financing Sources (Uses)	150,725	150,725	-	150,725	-
Revenues, Other Sources Over (Under) Expenditures and Other Uses	$ -	$ (404,249)	(71,041)	$ (475,290)	$ (475,290)

AGENCY FUNDS

Agency funds are used to account for assets the County holds on behalf of others.

Camden County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Net Change	Balance June 30, 2014
Social Services Fund:			
Cash and Investments	$ 6,673	$ 2,348	$ 9,021
Liabilities	$ 6,673	$ 2,348	$ 9,021
Nancy M. and H. Clay Ferebee Fund			
Cash and Investments	$ 1,534	$ -	$ 1,534
Liabilities	$ 1,534	$ -	$ 1,534
Motor Vehicle Tax Fund:			
Cash and Investments	$ -	$	$ -
Liabilities	$ -	$ -	$ -
Total - All Agency Funds:			
Cash and Investments	$ 8,207	$ 2,348	$ 10,555
Liabilities	$ 8,207	$ 2,348	$ 10,555

OTHER SCHEDULES

This section includes additional information on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy
- Secondary Market Disclosures
- Ten Largest Taxpayers

Camden County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
June 30, 2014

Fiscal Year	Uncollected Balance July 1, 2013	Additions	Collections And Credits	Uncollected Balance June 30, 2014
2013-2014	$	$ 7,143,473	$ 6,890,725	$ 252,748
2012-2013	308,374	28,265	252,193	84,446
2011-2012	110,205	82	64,398	45,889
2010-2011	59,551	32	28,546	31,037
2009-2010	32,796	-	16,678	16,118
2008-2009	23,964	-	9,721	14,243
2007-2008	20,754	-	3,958	16,796
2006-2007	18,444	-	2,378	16,066
2005-2006	28,159	-	1,215	26,944
2004-2005	12,542	-	145	12,397
2003-2004	11,347	-	11,347	-
TOTALS	$ 626,136	$ 7,171,852	$ 7,281,304	$ 516,684

Less: Allowance for uncollectable taxes	(124,000)
Ad valorem taxes - General Fund	$ 392,684

Reconcilement with revenues:

Ad valorem taxes - General Fund	$ 7,363,897
Ad valorem taxes - Revaluation Fund	-
Reconciling items:	
Penalties and Interest	(99,805)
Collection of Old Taxes	(382)
Release	17,594
Total Reconciling Items	(82,593)
Total Collections and Credits	$ 7,281,304

Camden County, North Carolina
Analysis of Current Tax Levy
County - Wide Levy
For the Fiscal Year Ended June 30, 2014

	County - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property Taxes at Current Year Rate	$ 1,211,536,102	0.5900%	$ 7,148,063	$ 6,495,624	$ 652,439
Total Original Levy	1,211,536,102		7,148,063	6,495,624	652,439
Discoveries:					
Current year taxes	2,143,390	0.5900%	12,646	12,646	-
Total Discoveries	2,143,390		12,646	12,646	-
Abatements					
Current Year Taxes	(2,921,356)	0.5900%	(17,236)	(3,474)	(13,762)
Total Abatements	(2,921,356)		(17,236)	(3,474)	(13,762)
Total for Year	$ 1,210,758,136		7,143,473	6,504,796	638,677
Uncollected taxes at June 30, 2014			252,748	228,003	24,745
Current year's taxes collected			$ 6,890,725	$ 6,276,793	$ 613,932
Current levy collection percentage			96.46%	96.49%	96.13%

Camden County, North Carolina
Analysis of Current Tax Levy
County - wide Levy
For the Fiscal Year Ended June 30, 2014

Secondary Market Disclosures:

Assessed Valuation:		
Assessment Ratio[1]	100	%
Real Property	$ 1,051,424,377	
Personal Property[3]	146,087,077	
Public Service Companies[2]	18,037,346	
Total Assessed Valuation	1,215,548,800	
Tax Rate per $100	0.59	
Levy (includes discoveries, releases and abatements)[3]	$ 7,143,473	

In addition to the County-wide rate, the following table lists the levies by the County on behalf and fire protection districts for the fiscal year ended June 30:

Fire Protection Districts	$ 103,208

[1] Percentage of appraised value has been established by statute.
[2] Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.
[3] The levy includes penalties and multi-rate for motor vehicles.

Camden County, North Carolina
Schedule of Ten Largest Taxpayers
For the Fiscal Year Ended June 30, 2014

Taxpayer	Type of Business	2013 Assessed Valuation	Percentage of Total Assessed Valuation
E & J Holding LLC	Training Facility	$ 47,091,017	3.87% %
Blue Sky Development, LLC	Apartment Complex	6,686,441	0.55%
Albemarle Elec Membership Corp	Utility	6,563,051	0.54%
Black Bear Disposal, LLC	Real Estate	6,209,661	0.51%
Dominion North Carolina Power	Utility	5,904,237	0.49%
George Wood Farms, Inc.	Farm	4,945,593	0.41%
Academi Training Center, Inc.	Training Facility	3,959,322	0.33%
Camden Square Associates	Real Estate	3,665,085	0.30%
Carolina Telephone & Telegraph	Utility	3,297,797	0.27%
Abner Wayne Staples	Farm	3,167,458	0.26%
Total		$ 91,489,662	7.53% %

COMPLIANCE SECTION

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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*

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprises the Camden County's basic financial statements, and have issued our report thereon dated December 16, 2014. Our report includes a reference to other auditors who audited the financial statements of the Camden County ABC Board, as described in our report on Camden County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of Camden County ABC Board and Camden County TDA were not audited in accordance with *Government Auditing Standards.*

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camden County'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Camden County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 the internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 Camden County's financial statements are free of 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Wilmington, North Carolina
December 16, 2014

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Report On Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; In Accordance With OMB Circular A-133 and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Camden County's, 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 Camden County's major federal programs for the year ended June 30, 2014. Camden County's major federal programs are identified in the summary of auditor's 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 programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camden County's major federal 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 State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act 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 program occurred. An audit includes examining, on a test basis, evidence about Camden County's 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 program. However, our audit does not provide a legal determination on the Camden County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Camden County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Camden County 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, we considered Camden County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal 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 Authority'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 program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 significant deficiencies or material weaknesses. 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 results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Wilmington, North Carolina
December 16, 2014

Thompson, Price, Scott, Adams & Co., P.A.
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Report On Compliance For Each Major State Program; Report on Internal Control Over Compliance; In accordance with OMB Circular A-133; and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

Report on Compliance for Each Major State Program

We have audited Camden County, North Carolina's, compliance with the types of compliance requirements described in 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 the Camden County's major state programs for the year ended June 30, 2014. Camden County's major state programs are identified in the summary of auditor's 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 state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camden County's major 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 applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* as described in the *Audit Manual for Governmental Auditors in North Carolina,* and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act 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 state program occurred. An audit includes examining, on a test basis, evidence about Camden County's 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 state program. However, our audit does not provide a legal determination of Camden County's compliance.

Opinion on Each Major State Program

In our opinion, Camden County 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 state programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the Camden County 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 Camden County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major 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 County'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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a 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 significant deficiencies or material weaknesses. 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 results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Wilmington, North Carolina
December 16, 2014

Camden County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? ___yes _X_no
- Significant Deficiency(s) identified that are not considered to be material weaknesses ___yes _X_no

Noncompliance material to financial statements noted ___yes _X_no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ___yes _X_no
- Significant Deficiency(s) identified that are not considered to be material weaknesses ___yes _X_none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 ___yes _X_no

Identification of major federal programs:

CFDA Numbers	Names of Federal Program or Cluster
93.778	Title XIX-Medicaid

Camden County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

Dollar threshold used to distinguish between Type A and Type B Programs	$ 300,000	
Auditee qualified as low-risk auditee?	___yes	_X_no

State Awards

Internal control over major state programs:		
• Material weakness(es) identified?	___yes	_X_no
• Significant Deficiency(s) identified that are not considered to be material weaknesses	___yes	_X_none reported

Type of auditor's report issued on compliance for major state programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with State Single Audit Implementation Act	___yes	_X_no

Identification of major state programs:

Name of State Program or Cluster

The Medical Assistance Program which is a State match on a federal program also meets the criteria for a major state program, but this program has been included in the list of major federal programs above.

NC Department of Public Instruction: Public School Building Capital Fund Lottery Proceeds
NC Department of Department of Commerce: Rural Center Grant

Camden County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

Camden County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2014

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

Camden County, North Carolina
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2014

Status: N/A

Camden County, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2014

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Federal Awards:				
U.S. Dept. of Agriculture				
Food and Nutrition Service				
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Social Services:				
Administration:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	81,461	-	81,461
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Public Health:				
Direct Benefit Payments:				
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	27,511	-	-
Total U.S. Dept. of Agriculture		108,972	-	81,461
U.S. Dept. of Transportation				
Federal Transit Administration				
Passed-through the N.C. Department of Transportation:				
Highway Safety Program	20.600	21,289	-	-
Highway Safety Program	20.609	-	-	-
		21,289	-	-
U.S. Dept. of Health & Human Services				
Division of Social Services				
Temporary Assistance for Needy Families Cluster				
Work First Administration	93.558	29,387	-	14,950
Work First Service	93.558	58,104	-	56,524
TANF Payment and Penalties	93.558	39,773	-	-
Total TANF Cluster		127,264	-	71,474
Child Support Enforcement Section	93.563	61,431	-	31,647
Low-Income Home Energy Assistance:				
Administration	93.568	4,346	-	-
Energy Assistance Payments- Direct Benefit Payments	93.568	32,100	-	-
Crisis Intervention Program	93.568	22,011	-	-
Child Welfare Services-State Grants				
- Permanency Planning - Families for Kids	93.645	1,468	-	489
Social Services Block Grant - Other Service and Training	93.667	23,853	3,211	9,021
In Home Services	93.667	288	-	27
Independent Living Grant	93.674	580	145	-

Camden County, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2014

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Foster Care and Adoption Cluster:(Note 2)				
Title IV-E Foster Care-Administration	93.658	35,510	4,183	23,453
Foster Care-Direct Benefit Payments	93.658	5,900	2,950	2,950
Adoption Assistance-Direct Benefit Payments	93.659	19,162	8,921	6,306
Total Foster Care and Adoption Cluster		60,572	16,054	32,709
Division of Child Development:				
Subsidized Child Care (Note 2)				
Child Care Development Fund Cluster				
Division of Social Services:				
Child Care Development Fund-Administration	93.596	41,866	-	-
Division of Child Development:				
Child Care and Development Block Grant	93.575	48,517	-	-
Child Care and Development Fund - Manditory	93.596	32,592	-	-
Child Care and Development Fund - Match	93.596	6,264	-	-
Total Child Care Development Fund Cluster		129,239	-	-
Foster Care IV-E	93.658	1,583	829	-
Temporary Assistance for Needy Families	93.558	29,291	-	-
State Appropriations		-	5,263	-
TANF - MOE		-	3,961	-
Total Subsidized Child Care Cluster		160,113	10,053	-
Centers for Medicare and Medicaid Services				
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Medical Assistance:				
Direct Benefit Payments:				
Medical Assistance Program	93.778	4,330,441	2,406,820	-
State Children's Insurance Program - N.C. Health Choice	93.767	111,341	35,113	-
Division of Social Services:				
Administration:				
Medical Assistance Program	93.778	229,491	7,939	199,158
State Children's Insurance Program - N.C. Health Choice	93.767	11,675	299	3,388
Total U.S. Dept. of Health and Human Services		5,176,974	2,479,634	347,913
U.S. Dept. of Housing and Urban Development(HUD)				
Passed-through N.C. Department of Commerce:				
CDBG- Small Cities Program				
Scattered Site Housing Grant	14.229	217,812	-	-
Total Dept. of Housing and Urban Development(HUD)		217,812	-	-
Total Federal Awards		5,525,047	2,479,634	429,374

Camden County, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2014

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
State Awards:				
N.C. Dept. of Health and Human Services				
Division of Aging and Adult Services:				
County Funded Programs/Non Allocating costs		-	-	106,057
State/County Special Assistance for Adults		-	46,946	46,946
Passed through Albemarle Commission:				
Senior Center Grant		-	4,768	-
Division of Social Services:				
State Foster Care Benefits Program		-	9,567	5,722
Total N. C. Department of Health and Human Services		-	61,281	158,725
N.C. Dept. of Juvenile Justice and Deliquency Prevention				
Juvenile Crime Prevention		-	55,797	-
Total Office of Governor		-	55,797	-
N. C. Housing Finance Agency				
Urgent Repair Housing Projects		-	18,176	-
N.C. Dept. of Transportation				
Camden ECO Park Access Road		-	276,868	-
Dismal Swamp Welcome/Visitor Center	DOT - 13	-	142,857	-
Total N. C. Dept. Of Transportation		-	419,725	-
N.C. Dept. of Public Instruction				
Public School Building Capital Fund Lottery Proceeds		-	317,235	-
N.C. Department of Environment and Natural Resources				
White Goods Grant		-	3,117	-
Soil and Water Conservation Funds		-	3,600	-
Solid Waste Disposal		-	6,805	-
Parks and Recreation Trust Fund		-	65,000	-
Scrap Tire Grant		-	12,344	-
Clean Water Management Trust Fund		-	288,324	-
Total N.C. Dept. EHNR		-	379,189	-
North Carolina Departement of Commerce				
Rural Center Grant	2010-237	-	554,312	-
N.C Dept. of Insurance				
SHIIP Gant		-	4,338	-
South Mills Fire Grant		-	28,000	28,000
Total N.C. Dept. of Insurance		-	32,338	28,000
Total State Awards		-	1,819,877	186,725
Total Federal and State Awards		$ 5,525,047	$ 4,299,511	$ 616,099

Camden County, North Carolina
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2014

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation
The accompanying schedule of expenditures of federal and State awards includes the federal and State grant activity of Camden County 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 and the State Single Audit Implemenation Act. Therefore some, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Benefit payments are paid directly to recipients and are not included included in the county's basic financial statements.However, due to the county's involvement in determining eligibility, they are considered federal awards to the county and are included on this schedule.

2 The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, TANF, and Foster Care and Adoption.