



BOARD OF COMMISSIONERS

**April 03, 2023
7:00 PM**

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.

Special accommodations for the disabled who attend public meetings can be made by contacting the Clerk to the Board 24 hours in advance at 252-338-6363, Ext. 311.

Please silence cell phones.

Agenda

**Camden County Board of Commissioners
April 03, 2023; 7:00 PM
Camden Public Library - Boardroom
118 Hwy 343 North**

Call to Order

Closed Session - Consult with the County Attorney & Personnel

Reconvene Board of Commissioners

Invocation & Pledge of Allegiance

Pastor Tommy Berry, Shiloh Baptist Church

ITEM 1. Consideration of Agenda (For discussion and possible action)

ITEM 2. Conflict of Interest Disclosure Statement

ITEM 3. Presentations (For discussion and possible action)

A. Success Academy - Chudney Hill-Gregory

B. Currituck Chamber of Commerce - Josh Bass

ITEM 4. 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 5. Old Business (For discussion and possible action)

A. US Motto Action Committee Request - Erin Burke

ITEM 6. New Business (For discussion and possible action)

A. Tax Report - Lisa Anderson

- B. Board of Equalization & Review- Lisa Anderson
- C. 2022 Advertisement of Tax Liens on Real Property - Lisa Anderson
- D. Camden Heritage Festival Date - Erin Burke
- E. Sheriff's Office Salary Study - Erin Burke
- F. Tax & Planning Offices Relocation - Erin Burke

Recess to South Camden Water & Sewer District Board of Directors

Reconvene Board of Commissioners

ITEM 7. Consent Agenda

- A. BOC Meeting Minutes
- B. Budget Amendments
- C. School Budget Amendments
- D. Pickups, Releases & Refunds
- E. Tax Collection Report
- F. Vehicle Refunds Over \$100.00
- G. 2023-2025 JCPC Grant Application
- H. Auditor Engagement Letters and Contract for Camden County & TDA
- I. Set Public Hearing - Commerce Park Property Sale

ITEM 8. County Manager's Report

ITEM 9. Commissioners' Reports

ITEM 10. Information, Reports & Minutes from Other Agencies

- A. Register of Deeds Report
- B. Library Report
- C. Fire Prevention Report

ITEM 11. Other Matters (For discussion and possible action)

ITEM 12. Adjourn



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Presentations

Item Number: 3.A
Meeting Date: April 03, 2023
Submitted By: Erin Burke,
Administration
Prepared by: Karen Davis

Item Title **Success Academy**

Attachments:

Summary: Success Academy Chudney Hill-Gregory will make a presentation to the Board on behalf of the Academy.



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Presentations

Item Number: 3.B

Meeting Date: April 03, 2023

Submitted By: Karen Davis, Clerk to the Board
Board of Commissioners
Prepared by: Karen Davis

Item Title Currituck Chamber of Commerce - Josh Bass

Attachments:

Summary: Currituck Chamber of Commerce President Josh Bass will present updated membership information.



Board of Commissioners AGENDA ITEM SUMMARY SHEET

Old Business

Item Number: 5.A

Meeting Date: April 03, 2023

Submitted By: Karen Davis, Clerk to the Board
Board of Commissioners
Prepared by: Karen Davis

Item Title US Motto Action Committee Request - Erin Burke

Attachments: Motto Invitation for Officials (DOCX)
Motto Biography-Press Release (DOCX)
Resolution 2023-04-01 Supporting the Display of the
US National Motto
(DOC)
Motto All NC Locations Approved (XLSX)

Summary:

At the March 6, 2023 meeting, Mr. Rick Lanier with the US Motto Action Committee presented the attached information and requested that the Board vote to prominently display the National Motto, "In God We Trust" in a location of the Board's choosing. Mr. Lanier noted that the Committee incurs the full cost of the displays through private donations. Resolution 2023-04-01 in support of displaying the National Motto is attached for the Board's consideration.

Dear Honorable Elected Officials,

This is an invitation to join the growing list of cities and counties that are "Voting Yes" to proudly and prominently display our national motto, *IN GOD WE TRUST*, in and on their governmental buildings and on law enforcement vehicles.

My name is Rick Lanier and I am the Co-Founder and Field Director of the *US MOTTO ACTION COMMITTEE* was founded in December 2002. Its sole purpose is to promote patriotism by encouraging elected officials to "Vote Yes" to display *IN GOD WE TRUST* in and on their governmental Buildings and on law enforcement vehicles.

Displaying the Motto gives ceremonial honor to public occasions and expresses confidence in our society. These words have been used on US Currency since 1864. This inspiring slogan is engraved above the entrance of the US Senate Chamber as well as above the Speaker's Seat in the US House of Representatives. On July 30, 1956, during the Dwight D. Eisenhower administration, the U.S. Congress adopted *IN GOD WE TRUST* as the official National Motto of the United States of America. Thus, displaying our Motto is a legal right, protected by the first amendment.

On November 1, 2011 the U.S. House of Representatives voted overwhelmingly, 396 - 9, to reaffirm *IN GOD WE TRUST* as our nation's motto. Congressman Randy Forbes, of Virginia, sponsored the resolution, in part, because some have mistakenly stated that "E Pluribus Unum" is our national motto. Most importantly, the resolution specifically encourages the placement of the motto in and on all government buildings from courthouses to school classrooms. A recent survey shows that 87% of all Americans still support the display of our National Motto.

In times of both war and peace, these words have been a profound source of strength and guidance to many generations of Americans.

As a grassroots patriotic movement, the *US MOTTO ACTION COMMITTEE* stands on solid legal ground. Since Davidson County, North Carolina paved the way, not one legal challenge has been raised against any city or county that has "Voted Yes." This effort is legal and there is nothing to challenge!

We are very pleased to announce that we are having an overwhelming success with the counties and cities that are readily voting "Yes" to display *IN GOD WE TRUST*, in or on their Government Building and law enforcement vehicles.

Elected officials like you, are showing a commitment to the values that our country was founded upon.

The purpose of this letter is to urge you to place us on your next possible meeting agenda. It would be our pleasure to incur the full cost of these displays.

Finally, we welcome you to call or contact us personally with any questions or encouragement we can provide.

Thank you,

**Please distribute this "Letter of Invitation"
to your Elected Officials and other appropriate staff members via their in box or e-mail
Thank You.**

US MOTTO ACTION COMMITTEE
MISSION STATEMENT

TO DEFEND, PROMOTE,
AND ASSIST
IN THE AWARENESS
AND FURTHERANCE OF OUR
US MOTTO,
"IN GOD WE TRUST,"
ON PUBLIC BUILDINGS,
STRUCTURES, MONUMENTS,
THE PRINTED PAGE,
AND TO ENCOURAGE
OUR GODLY HERITAGE
IN VARIOUS OTHER ASPECTS.

USMAC
PO Box 1351
Lexington, NC 27293
E-mail usmotto02@gmail.com

EXECUTIVE BOARD MEMBERS

DAVID WHITE- Chairman	336-239-0473	davidmwhite7@aol.com
RICK LANIER- Field Director	336-225-9030	7thheaven@windstream.net
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PASTOR RON BAITY- Chaplain	336-785-0529	rbaity4520@aol.com
MARK SMITH- Secretary	336-306-6476	MSDKSmith@icloud.com

THE US MOTTO ACTION COMMITTEE
Established
DECEMBER 30, 2002

Attachment: Motto Invitation for Officials (US Motto Action Committee Request - Erin Burke)

BIOGRAPHY

We are delighted to report to you that one hundred and twenty-one (121) entities have voted “yes” to display “In God We Trust” in and on their government buildings. Thus far over 250 plus displays have been permanently installed in 68 NC counties and 50 town halls. In addition to providing these permanent displays on public buildings, some 60 plus N.C. sheriff departments, 40 plus police departments, and 30 plus fire department fleets have installed over 3500 “In God We Trust” reflective decals on their vehicles. All of this is a result of the efforts by the US Motto Action Committee, which after procuring the approvals by the government bodies, pays for all the cost of these displays.

It all began on November 26, 2002, when with a desire to promote patriotism; Rick Lanier led the Davidson County Board of Commissioners to publicly display “In God We Trust” on the exterior of the Davidson County Governmental Center, on which the installation was completed December 29, 2002. December 30, 2002, Rick co-founded the US Motto Action Committee.

On June 24, 2003, two ACLU funded attorneys filed a Federal lawsuit against Davidson County citing that the motto violated the “Separation of Church and State”. Due to the proactive efforts of the USMAC the Davidson County Board of Commissioners unanimously decided to accept the assistance of the NC Association of County Commissioners and fight the lawsuit, all agreeing that it was worth the fight. In May 2004, U.S. District Court Judge William Osteen, Sr. dismissed the lawsuit, citing no church/state conflict. On May 13, 2005, the U.S. 4th Circuit Court of Appeals affirmed Judge Osteen’s opinion. Then in finality, on November 14, 2005, the U.S. Supreme Court refused to hear the case, thus making the 4th Circuit Court of Appeals ruling case law. (Ref. 407F 3d 266 Lambeth v. The Board of Commissioners of Davidson County, North Carolina, Case No. 04-1753 4th Circuit Court of Appeals).

The mission statement of the USMAC is To defend, promote and assist in the awareness and furtherance of our U.S. motto, “In God We Trust” on public buildings, structures, monuments, the printed page, and to encourage our Godly Heritage in various other aspects. The immediate goal of the USMAC is to reach all 100 NC counties and as many town halls as possible with a request to prominently and proudly display our great motto.

For the last 7 years we have made it our goal to tirelessly contribute many hours of our time in making this effort a reality. We do all this with a deeply held conviction that our Nation’s identity and spiritual heritage are worth the effort. Many county and city leaders have shared the same conviction, which has resulted in this organization’s overwhelming success.

December 31st, 2022



Resolution 2023-04-01

RESOLUTION BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF CAMDEN, IN THE STATE OF NORTH CAROLINA, SUPPORTING THE DISPLAY OF THE NATIONAL MOTTO “IN GOD WE TRUST” IN A PROMINENT LOCATION

WHEREAS, “In God We Trust” became the United States national motto on July 30, 1956, shortly after our nation led the world through the trauma of World War II; and

WHEREAS, “In God We Trust” has been used on United States currency since 1864; and

WHEREAS, this inspiring motto has been an integral part of United States society since it’s founding; and

WHEREAS, the same inspiring slogan is engraved above the entrance to the Senate Chamber, as well as above the Speaker’s dais in the House of Representatives; and

WHEREAS, in both war and peace, these words have been a profound source of strength and guidance to many generations of Americans; and

WHEREAS, the National Anthem of the United States says, “... and this be our motto: in God is our trust;” and

WHEREAS, the Declaration of Independence recognizes God, our Creator, as the source of our rights; and

WHEREAS, in 2011, the United States House of Representatives passed House Concurrent Resolution 13, which reaffirmed ‘In God We Trust’ as the official motto of the United States and supported and encouraged the display of the national motto; and

WHEREAS, a number of our presidents have written or spoken about religion and God, with President John F. Kennedy stating, “The guiding principle and prayer of this Nation has been, is now, and shall ever be “In God We Trust”; and

WHEREAS, the County desires to display this patriotic motto in a way to solemnize public occasions and express confidence in our society.

NOW THEREFORE, LET IT BE RESOLVED THAT, the Camden County Board of Commissioners of does hereby order that the historic and patriotic words of our national motto, “In God We Trust” shall be permanently and prominently displayed in a location to be determined.

Adopted this the 3rd day of April, 2023.

ATTEST:

Tiffney White, Chair
Camden County Board of Commissioners

Karen M. Davis
Clerk to the Board of Commissioners

US MOTTO ALL NC LOCATIONS APPROVED

	STATE	LOCATION	COUNTY	APPROVAL DATE	INSTALLATION PROGRESS
1	North Carolina	Alamance County	Alamance	4/6/2015	Complete
2	North Carolina	Alexander County	Alexander	4/13/2015	Complete
3	North Carolina	Alleghany County	Alleghany	8/17/2015	Complete
4	North Carolina	Anson County	Anson	9/12/2022	Confirmation
5	North Carolina	Ashe County	Ashe	1/20/2015	Complete
6	North Carolina	Avery County	Avery	7/6/2015	Complete
7	North Carolina	Beaufort County	Beaufort	9/6/2022	Confirmation
8	North Carolina	Bertie County	Bertie	10/17/2022	Confirmation
9	North Carolina	Bladen County	Bladen	6/5/2017	Phase 1 Complete
10	North Carolina	Brunswick County	Brunswick	1/13/2015	Complete
11	North Carolina	Burke County	Burke	3/7/2015	Complete
12	North Carolina	Caldwell County	Caldwell	6/15/2015	Complete
13	North Carolina	Carteret County	Carteret	9/21/2020	Complete
14	North Carolina	Caswell County	Caswell	3/16/2015	Complete
15	North Carolina	Chatham County *	Chatham	5/16/2016	Confirmation
16	North Carolina	Cherokee County	Cherokee	2/1/2015	Complete
17	North Carolina	Clay County	Clay	9/3/2015	Complete
18	North Carolina	Cleveland County	Cleveland	2/11/2015	Complete
19	North Carolina	Columbus County	Columbus	8/15/2016	Complete
20	North Carolina	Craven County	Craven	3/21/2022	Complete
21	North Carolina	Currituck County	Currituck	10/17/2022	Confirmation
22	North Carolina	Davidson County	Davidson	11/26/2002	Complete
23	North Carolina	Davie County	Davie	8/7/2006	Complete
24	North Carolina	Duplin County	Duplin	7/18/2022	Complete
25	North Carolina	Gaston County	Gaston	2/10/2015	Complete
26	North Carolina	Graham County	Graham	8/4/2015	Complete
27	North Carolina	Granville County	Granville	8/1/2016	Complete
28	North Carolina	Greene County	Greene	3/7/2022	Complete
29	North Carolina	Halifax County	Halifax	3/2/2015	Complete
30	North Carolina	Harnett County	Harnett	8/1/2016	Complete
31	North Carolina	Henderson County	Henderson	9/16/2015	Complete
32	North Carolina	Iredell County	Iredell	4/19/2006	Complete
33	North Carolina	Johnston County	Johnston	12/4/2017	Complete
34	North Carolina	Lee County	Lee	1/20/2021	Complete
35	North Carolina	Lenior County	Lenior	10/19/2020	Complete
36	North Carolina	Lincoln County	Lincoln	3/16/2015	Complete
37	North Carolina	Macon County	Macon	10/13/2015	Complete
38	North Carolina	Martin County	Martin	3/18/2015	Complete
39	North Carolina	McDowell County	McDowell	4/13/2015	Complete
40	North Carolina	Mitchell County	Mitchell	7/13/2015	Complete
41	North Carolina	Montgomery County	Montgomery	5/19/2015	Complete

Attachment: Motto All NC Locations Approved (US Motto Action Committee Request - Erin Burke)

[illegible]

				DATE	PROGRESS
1	North Carolina	Angier/Town	Harnett	9/6/2016	Complete
2	North Carolina	Badin/Town	Stanly	9/8/2015	Complete
3	North Carolina	Belville/Town	Brunswick	1/26/2015	Complete
4	North Carolina	Broadway/Town	Lee	3/22/2021	Complete
5	North Carolina	Cajah's Mtn/Town	Caldwell	4/5/2016	Complete
6	North Carolina	Casar/Town	Cleveland	6/6/2016	Complete
7	North Carolina	China Grove/Town	Rowan	5/5/2015	Complete
8	North Carolina	Crossnore/Town	Avery	9/8/2015	Complete
9	North Carolina	Denton/Town	Davidson	2/2/2015	Complete
10	North Carolina	Dillsboro/Town	Jackson	10/12/2015	Complete
11	North Carolina	Elkin/City	Surry	8/10/2015	Complete
12	North Carolina	Elk Park/Town	Avery	8/3/2015	Complete
13	North Carolina	Erwin/Town	Harnett	6/7/2018	Phase 1 Complete
14	North Carolina	Faith/Town	Rowan	6/4/2019	Complete
15	North Carolina	Forest City/Town *	Rutherford	9/18/2017	Ready To order
16	North Carolina	Granite Falls/Town	Caldwell	9/21/2015	Complete
17	North Carolina	Grover/Town	Cleveland	4/9/2018	Complete
18	North Carolina	Harmony/Town	Iredell	3/2/2015	Complete
19	North Carolina	Havelock/City	Craven		Confirmation
20	North Carolina	Hildebran/Town	Burke	8/24/2015	Complete
21	North Carolina	King/City	Stokes	6/6/2016	Complete
22	North Carolina	King's Mountain/City	Cleveland	4/28/2015	Complete
23	North Carolina	Lake Lure/Town	Rutherford	2/9/2016	Complete
24	North Carolina	Lattimore/Town	Cleveland	3/10/2015	Complete
25	North Carolina	Madison/Town	Rockingham	4/9/2015	Complete
26	North Carolina	Maiden/Town	Catawba	8/11/2020	Complete
27	North Carolina	Mayodan/Town	Rockingham	5/11/2015	Complete
28	North Carolina	Midway/Town	Davidson	4/6/2015	Complete
29	North Carolina	Mocksville/Town	Davie	3/5/2019	Complete
30	North Carolina	Morehead City/Town	Carteret	4/12/2022	Complete
31	North Carolina	Murphy/City	Cherokee	4/4/2016	Complete
32	North Carolina	Newland/Town	Avery	9/1/2015	Complete
33	North Carolina	Ocean Isle Beach/Town	Brunswick	6/14/2022	Complete
34	North Carolina	Ramseur/Town	Randolph	8/16/2022	Complete
35	North Carolina	Randleman/City	Randolph	1/5/2016	Complete
36	North Carolina	Rhodhiss/Town	Burke	7/1/2015	Complete
37	North Carolina	Robbins/Town	Moore	3/12/2015	Complete
38	North Carolina	Rockwell/Town	Rowan	3/9/2020	Complete
39	North Carolina	Ronda/Town	Wilkes		Complete
40	North Carolina	Sawmills/Town	Caldwell	2/16/2016	Complete
41	North Carolina	Seagrove/Town	Randolph	5/3/2017	Confirmation
42	North Carolina	Shelby/City	Cleveland	6/6/2016	Complete
43	North Carolina	Stokesdale/Town	Guilford	4/14/2016	Complete
44	North Carolina	Stoneville/Town	Rockingham	4/7/2015	Complete
45	North Carolina	Thomasville/City	Davidson	7/17/2004	Complete

Attachment: Motto All NC Locations Approved (US Motto Action Committee Request - Erin Burke)

[illegible]



Board of Commissioners
AGENDA ITEM SUMMARY SHEET

New Business

Item Number: 6.A

Meeting Date: April 03, 2023

Submitted By: Lisa Anderson, Tax Administrator
Taxes
Prepared by: Lisa Anderson

Item Title **February Monthly Report**

Attachments: february20230328104831199 (PDF)

Summary: February Monthly Report

Recommendation: Review and approve

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

OUTSTANDING TAX DELINQUENCIES BY YEAR

<u>YEAR</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>
2022	452,934.77	56,541.10
2021	116,060.49	8,443.98
2020	47,373.01	3,547.71
2019	24,724.94	1,858.07
2018	18,638.15	1,084.40
2017	11,434.96	1,493.43
2016	7,439.45	1,038.49
2015	6,123.07	628.26
2014	8,165.17	969.00
2013	6,233.41	4,618.93

Attachment: february20230328104831199 (Tax Report)

TOTAL REAL PROPERTY TAX UNCOLLECTED	699,127.42
TOTAL PERSONAL PROPERTY UNCOLLECTED	80,223.37
TEN YEAR PERCENTAGE COLLECTION RATE	99.16%
COLLECTION FOR 2023 vs. 2022	88,094.69 vs. 63,680.20

LAST 3 YEARS PERCENTAGE COLLECTION RATE

2022	94.79%
2021	98.70%
2020	99.36%

THIRTY LARGEST UNPAID ACCOUNTS

SEE ATTACHMENT "A"

THIRTY OLDEST UNPAID ACCOUNTS

SEE ATTACHMENT "B"

EFFORTS AT COLLECTION IN THE LAST 30 DAYS**ENDING** February **2023****BY TAX ADMINISTRATOR**

38 NUMBER DELINQUENCY NOTICES SENT

39 FOLLOWUP REQUESTS FOR PAYMENT SENT

3 NUMBER OF WAGE GARNISHMENTS ISSUED

2 NUMBER OF BANK GARNISHMENTS ISSUED

23 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

Attachment: february20230328104831199 (Tax Report)

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
R	01-8929-00-34-2503.0000	16,676.06	2	STONEBRIAR COMMERCIAL FINANCE	SOUTH MILLS	152 158 US W
R	02-8934-01-17-4778.0000	13,580.55	1	LARRY G. LAMB SR	CAMDEN	301 JAPONICA DR
R	02-8943-01-17-4388.0000	11,143.88	2	THOMAS REESE	CAMDEN	HORSESHOE RD
R	01-7979-00-61-7358.0000	9,813.94	2	BERT LLC	SOUTH MILLS	187 C THOMAS POINT RD
R	03-8971-00-23-2253.0000	9,306.61	2	ABODE OF CAMDEN, INC.	SHILOH	160 C SAND HILLS RD
R	02-8944-00-40-4542.0000	8,865.17	1	EDWARD HUNTER	CAMDEN	146 158 US W
R	02-8934-01-18-8072.0000	7,103.79	2	ARNOLD AND THORNLEY, INC.	CAMDEN	110 158 US W
R	02-8934-01-29-4776.5853	6,833.75	1	HASTINGS REVOCABLE TRUST	CAMDEN	158 US E
R	02-8935-02-66-7093.0000	6,809.51	2	B. F. ETHERIDGE HEIRS	CAMDEN	257 A OLD SWAMP RD
R	01-7999-00-62-3898.0000	5,890.92	2	MICHAEL ASKEW	SOUTH MILLS	172 NECK RD
R	03-8962-00-05-0472.0000	5,801.13	2	FRANK MCMILLIAN HEIRS	SHILOH	WINDY HEIGHTS DR
R	02-8943-01-06-9013.0000	5,760.62	2	JEWEL H. DAVENPORT	CAMDEN	112 158 US W
R	02-8934-01-29-4617.0000	5,748.12	2	JAMES B. SEYMOUR ETAL	CAMDEN	150 158 US W
R	02-8934-01-18-6001.0000	5,740.92	1	LINDA SUE LAMB HINTON	CAMDEN	115 COOKS LANDING RD
R	03-8943-02-75-4196.0000	5,728.00	2	SHERILL M PRICE JR	SHILOH	HORSESHOE RD
R	01-7989-00-01-1714.0000	5,589.67	10	CHARLES MILLER HEIRS	SOUTH MILLS	168 BUSHELL RD
R	02-8945-00-41-2060.0000	5,397.77	2	LASELLE ETHERIDGE SR. HEIRS	CAMDEN	670 343 HWY N
R	02-8916-00-39-5170.0000	5,319.70	2	DONALD RAY JONES	CAMDEN	503 SAILBOAT RD
R	03-9809-00-24-8236.0000	5,213.35	2	GENE W IRBY	SHILOH	104 HIGH RD
R	03-9809-00-23-4988.0000	5,097.20	2	WANDA H WELLS	SHILOH	142 STANLEY LN
R	03-8973-00-53-0748.0000	5,096.48	2	MORRIS L. KIGHT III	SHILOH	237 PALMER RD
R	02-8954-00-43-8538.0000	4,941.32	2	BILLY ROSS FEREBEE	CAMDEN	330 158 US W
R	02-8924-00-51-8144.0000	4,503.45	1	ALBEMARLE AUDIOLOGY PLLC	CAMDEN	169 RAYMONS CREEK RD
R	03-8961-00-68-3593.0000	4,381.87	2	EDWARD LANE MOORE	SHILOH	238 COUNTRY CLUB RD
R	02-8934-04-72-0416.0000	4,155.76	2	PAULINE JETTE	CAMDEN	343 HWY S
R	03-8972-00-44-8500.0000	4,137.94	2	ABODE OF CAMDEN INC.	SHILOH	195 COUNTRY CLUB RD
R	02-8934-03-31-9750.0000	4,022.09	2	CAROLYN MCDANIEL	CAMDEN	160 BAYBREEZE DR
R	03-8961-00-38-7383.0000	4,010.86	1	DAVID G. REIFEL	SHILOH	197 158 US E
R	02-8935-04-63-0820.0000	3,990.30	1	BELCROSS PROPERTIES, LLC	CAMDEN	269 TROTMAN RD
R	03-8953-00-89-0192.0000	3,954.89	1	TANYA W BARCLIFT	SHILOH	

03/27/23 15:56:36

Delinquencies Top-30 Unpaid

Attachment: february20230328104831199 (Tax Report)

1

Read

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
R	02-8935-02-66-7093.0000	10	6,809.51	B. F. ETHERIDGE HEIRS	CAMDEN	158 US E
R	01-7989-00-01-1714.0000	10	5,589.67	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	03-8965-00-37-4242.0000	10	3,077.96	DORA EVANS FORBES	SHILOH	352 SANDY HOOK RD
R	03-8962-00-04-9097.0000	10	2,988.80	CECIL BARNARD HEIRS	SHILOH	NECK RD
R	01-7999-00-95-3587.0000	10	2,613.78	WALTER TURNER HEIRS	SOUTH MILLS	CAROLINA RD
R	03-8899-00-45-2682.0000	10	2,245.98	SEAMARK INC.	SHILOH	HOLLY RD
R	03-8952-00-95-8737.0000	10	2,233.18	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7999-00-32-3510.0000	10	2,022.09	LEAH BARCO	SOUTH MILLS	195 BUNKER HILL RD
R	01-7988-00-91-0179.0001	10	2,014.88	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	
R	01-7999-00-12-8596.0000	10	1,943.65	MOSES MITCHELL HEIRS	SOUTH MILLS	165 BUNKER HILL RD
R	03-8943-04-93-8214.0000	10	1,862.04	L. P. JORDAN HEIRS	SHILOH	108 CAMDEN AVE
R	01-7091-00-64-6569.0000	10	1,814.42	CLARENCE D. TURNER JR.	SOUTH MILLS	STINGY LN
R	02-8926-00-13-6839.0000	10	1,407.85	NORTHEASTERN COMMUNITY	CAMDEN	123 TRAFTON RD
R	02-8935-01-07-0916.0000	10	1,202.28	ROSETTA MERCER INGRAM	CAMDEN	227 SLEEPY HOLLOW RD
R	02-8936-00-24-7426.0000	10	948.81	BERNICE PUGH	CAMDEN	113 BOURBON ST
R	01-7090-00-60-5052.0000	10	840.78	JOE GRIFFIN HEIRS	SOUTH MILLS	117 GRIFFIN RD
R	01-7989-04-60-1568.0000	10	806.07	EMMA BRITE HEIRS	SOUTH MILLS	116 BLOODFIELD RD
R	01-7989-04-90-0938.0000	10	791.77	DORIS EASON	SOUTH MILLS	1352 343 HWY N
R	01-7989-04-60-1954.0000	10	786.75	CHRISTINE RIDDICK	SOUTH MILLS	105 BLOODFIELD RD
R	01-7080-00-62-1977.0000	10	719.09	SANDERS CROSSING OF CAMDEN CO	SOUTH MILLS	117 OTTERS PL
R	02-8955-00-13-7846.0000	10	592.37	MARIE MERCER	CAMDEN	IVY NECK RD
R	03-9809-00-33-4725.0000	10	441.32	DENNIS CREASY	SHILOH	SAILBOAT RD
R	03-8980-00-61-1968.0000	10	417.12	WILLIAMSBURG VACATION	SHILOH	CAMDEN POINT RD
R	03-9809-00-53-4358.0000	10	406.96	WILLIAM G. YATES	SHILOH	SAILBOAT RD
R	03-8899-00-36-1568.0000	10	367.55	PETER BUTSAVAGE	SHILOH	HIBISCUS RD
R	03-8962-00-55-5300.0000	10	310.71	OCTAVIA COPELAND HEIRS	SHILOH	457 NECK RD
R	01-7090-00-95-5262.0000	10	307.16	JOHN F. SAWYER HEIRS	SOUTH MILLS	OLD SWAMP RD
R	03-9809-00-54-8280.0000	10	306.72	RODNEY STEVEN SPIVEY &	SHILOH	SAILBOAT RD
R	03-8980-00-84-0931.0000	10	293.76	CARL TEUSCHER	SHILOH	218 BROAD CREEK RD
R	03-9809-00-66-0120.0000	10	262.25	RANDELL CRIDER	SHILOH	SAILBOAT RD

Attachment: february20230328104831199 (Tax Report)

03/27/23 15:56:39

Delinquencies Top-30 Oldest

1

Read

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
P	0001089	33,009.80	1	EASTERN CAROLINA CONST, INC.	CAMDEN	150 A 158 HWY E
P	0002941	2,059.39	2	BARKER'S TRUCKING, INC	SHILOH	108 SASSAFRAS LN
P	0000295	1,400.05	4	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0001709	947.26	6	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
P	0002808	901.47	1	NORTH POINTE HAULING INC	SOUTH MILLS	103 NORTH POINTE RD
P	0002480	801.39	1	FSC II, LLC	SHAWBORO	380 SANDY HOOK RD
P	0003721	792.00	2	JIMMY'S TRUCKING & HAULING LLC	CAMDEN	127 TRAFTON RD
P	0002188	772.64	1	TOWNEBANK	CAMDEN	178 US 158 HWY W
P	0001721	693.51	2	CINDY MAYO	SOUTH MILLS	106 BINGHAM RD
P	0000195	632.87	1	BUDDY GREGORY'S BODY SHOP	CAMDEN	330 NORTH 34
P	0003192	583.73	1	ROBERT JESSE-ALDERMAN HUDGINS	CAMDEN	409 343 HWY N
P	0001046	543.81	1	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001072	520.66	10	PAM BUNDY	SHILOH	105 AARON DR
P	0003537	469.87	1	NATHAN MARC SEBURA	CAMDEN	343 HWY N
P	0003513	449.27	1	JULIE PORTER	CAMDEN	431 158 US W
P	0003512	397.83	1	WILLIAM ANTHONY POPE JR	CAMDEN	214 SMITH DR
P	0003907	386.53	2	PAUL DAVID RUSSELL	SOUTH MILLS	114 OTTERS PL
P	0000297	368.21	1	ADAM D. & TRACY J.W. JONES	CAMDEN	133 WALSTON LN
P	0003017	337.95	1	MARK STANLEY MICHALSKI	SOUTH MILLS	138 CAROLINA RD
P	0003773	337.89	2	SEVAN NERO BARTLETT	CAMDEN	197 HERMAN ARNOLD RD
P	0003715	314.76	1	CHARLES CHANNING ROTEN	SOUTH MILLS	302 34 HWY N
P	0003415	302.75	2	IVY MIRANDA BOGUES	CAMDEN	224 NORTH RIVER RD
P	0000945	294.86	2	RAMONA F. TAZEWEEL	CAMDEN	239 SLEEPY HOLLOW RD
P	0003547	292.19	2	NICHOLAS W. STOTTS	CAMDEN	431 158 US W
P	0002902	281.09	2	STEPHANIE AUSMAN	SHILOH	204 POND RD
P	0003208	271.52	2	RICKY W JOHNSON	CAMDEN	113 PALMER RD
P	0001545	270.35	2	LOUIS RUGGERI	CAMDEN	390 CAMDEN CSWY
P	0003075	262.38	2	PATRICK WAYNE BAUM	CAMDEN	186 B BUSHELL RD
P	0001104	258.76	1	MICHAEL & MICHELLE STONE	CAMDEN	107 RIDGE ROAD
P	0003478	253.59	1	JOHN PETER LEARY	SOUTH MILLS	971 343 HWY N

Attachment: february20230328104831199 (Tax Report)

03/27/23 15:57:01

Delinquencies Top-30 Unpaid

1

Person

Roll	Parcel Number	YrsDltg	Unpaid Amount	Taxpayer Name	City	Property Address
P	0001072	10	520.66	PAM BUNDY	SHILOH	105 AARON DR
P	0001709	8	947.26	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
P	0001046	8	543.81	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0000738	8	226.96	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0001538	8	216.33	JEFFREY EDWIN DAVIS	CAMDEN	431 158 US W
P	0001106	8	200.27	JAMI ELIZABETH VANHORN	SOUTH MILLS	612 MAIN ST
P	0001694	8	128.34	THOMAS B. THOMAS HEIRS	CAMDEN	150 158 HWY W
P	0000295	7	1,400.05	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0000770	7	134.40	MARSHA GAIL BOGUES	CAMDEN	276 BELCROSS RD
P	0002921	7	120.68	CYNTHIA MAE BLAIN	SOUTH MILLS	122 DOCK LANDING LOOP
P	0000945	6	294.86	RAMONA F. TAZEWEEL	CAMDEN	239 SLEEPY HOLLOW RD
P	0002468	6	221.37	WANDA HERNANDEZ WELLS	SHILOH	104 HIGH RD
P	0002968	6	202.44	MICHAEL WILLIAM MAINELLO	SOUTH MILLS	237 KEETER BARN RD
P	0001150	6	136.45	WILLIAM MICHAEL STONE	CAMDEN	130 MILL DAM RD S
P	0001689	6	125.28	MICHAEL WAYNE MYERS	SOUTH MILLS	107 ROBIN DR
P	0002902	5	281.09	STEPHANIE AUSMAN	SHILOH	204 POND RD
P	0001512	5	213.49	JOHN WESLEY BURGESS, JR.	CAMDEN	431 158 USY W
P	0002942	5	100.25	JAMES P. VASILOPOULOS	CAMDEN	346 343 HWY S
P	0003513	4	449.27	JULIE PORTER	CAMDEN	431 158 US W
P	0003415	4	302.75	IVY MIRANDA BOGUES	CAMDEN	224 NORTH RIVER RD
P	0003075	4	262.38	PATRICK WAYNE BAUM	CAMDEN	186 B BUSHELL RD
P	0003414	4	199.71	EDWARD A. BILL	CAMDEN	152 158 US W
P	0003096	4	191.26	DANIEL ELWOOD BRIGHT	CAMDEN	109 JUNIPER DR
P	0002978	4	177.22	JONATHAN LEWIS PUGH	SOUTH MILLS	206 MAIN ST
P	0003035	4	173.24	ROBERT HENRY LEE	SHILOH	121 BEECH TREE DR
P	0003487	4	171.51	MICHAEL RONALD MAYO II	CAMDEN	146 BELCROSS RD
P	0003495	4	147.34	ALY MOHAMAD	SHILOH	100 BROAD CREEK RD
P	0002056	4	114.25	MICHAEL T. COPELAND	CAMDEN	106 DOGWOOD DR
P	0003378	4	108.36	JAMES KELLEY WIGFIELD	CAMDEN	441 158 US E
P	0003119	4	100.15	EUGENE LAMAR COHENS	SHILOH	133 ALDER BRANCH RD

Attachment: february20230328104831199 (Tax Report)

03/27/23 15:57:02

Delinquencies Top-30 Oldest

1



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number: 6.B
Meeting Date: April 03, 2023
Submitted By: Lisa Anderson, Tax Administrator
Taxes
Prepared by: Karen Davis

Item Title **Board of Equalization & Review**

Attachments:

Summary:

Pursuant to NC General Statute 105-332(c), the hearing dates for the 2023 Board of Equalization and Review need to be set in order to advertise the appropriate time.

Recommendation:

Convene - May 1, 2023
Adjourn - July 3, 2023



Board of Commissioners AGENDA ITEM SUMMARY SHEET

New Business

Item Number: 6.C
Meeting Date: April 03, 2023
Submitted By: Lisa Anderson, Tax Administrator
 Taxes
 Prepared by: Lisa Anderson

Item Title **Tax Lien**

Attachments: Tax lien for commissioners20230328102832995 (PDF)

Summary: Pursuant to G .S. 105-369(a), the Tax Administrator must report to the County Commissioners the total amount of unpaid taxes for the current fiscal year that are liens on real property. Pursuant to G. S. 105-369(c), the County Commissioners need to set the date for advertising the tax lien for real property.

Recommendation:

1. Motion to accept the attached report from the Tax Administrator that, as of March 28, 2023 the total amount of unpaid taxes for the current fiscal year that are liens on Real Property is \$365,308.67 and that this figure shall change over time with collections and releases.
2. Motion to set the 2022 tax liens on Real Property advertising date of April 28, 2023.

ACS Tax System CAMDEN COUNTY
 03/28/2023 10:39:15 Update Lien Fee TC330U COVERPAGE

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Report Selection:

Update Lien Fee if Delinquent

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Update Parcels for year..... 2022
If Delinquent Amount is Not Less Than.. 1.00
Calculate Interest To Date.....
Run Option..... 1
  1. Edit List Only
  2. Edit List and Update Lien Fee
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Run Instructions:

Jobq	Banner	Copies	Form	Printer	Hold	Space	LPI	Lines	CPI
L	LIEN AD	01		P9	Y	S	6	066	10

ACS Tax System
03/28/2023 10:39:17

Update Lien Fee

CAMDEN COUNTY
TC330U

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Parcel#	Taxbill#	Owner	Legal-Desc	Principal Tax
03-8964-00-72-1630.0000	157906	MARY ABBOTT HEIRS	SAWYER	415.07
03-8972-00-36-9698.0000	157913	ABODE OF CAMDEN INC.		438.13
03-8972-00-44-8500.0000	157914	ABODE OF CAMDEN INC.		1,630.84
03-8971-00-23-2253.0000	157915	ABODE OF CAMDEN, INC.		2,161.09
03-8972-00-53-8746.0000	157916	ABODE OF CAMDEN, INC.		243.81
03-8972-00-54-8028.0000	157917	ABODE OF CAMDEN, INC.		84.65
03-8972-00-63-0431.0000	157918	ABODE OF CAMDEN, INC.		243.81
03-8972-00-63-2818.0000	157919	ABODE OF CAMDEN, INC.		243.79
03-8972-00-64-2120.0000	157920	ABODE OF CAMDEN, INC.		293.37
03-8954-00-97-9503.0000	158462	DONESIA ADAMS		860.00
03-8990-00-17-3935.0000	157927	KARL L ADCOCK	MINORCA	641.56
02-8924-00-51-8144.0000	155500	ALBEMARLE AUDIOLOGY PLLC		4,503.45
01-8907-00-07-7637.0000	153150	GEORGE LEE ALLEN	NASH	259.65
02-8916-00-77-6305.0000	155510	LOIS B ALLEN		2,619.97
02-8946-00-51-5009.0000	155513	KENNETH M AMARAL	BELLWOOD	1,027.36
01-7998-01-17-7758.0000	153161	SALLIE S. AMES LE	PROP. TO LOIS THORNTON & CECIL	491.84
02-8934-01-18-8072.0000	155532	ARNOLD AND THORNLEY, INC.	VILLAGE CARPET	1,053.69
02-8934-01-18-8072.1000	155533	ARNOLD AND THORNLEY, INC.	LEASEHOLD	254.65
02-8937-00-50-3222.0000	156086	ROBERT L ARNOLD		681.20
03-8889-00-96-8787.0000	157984	LESLIE ASFARI	CAMDEN POINT SHORES	1,932.67
01-7999-00-62-3898.0000	153191	MICHAEL ASKEW		1,185.26
02-8945-00-67-0400.0000	155543	ELLA AYDLETT HEIRS	HEIRS: JAMES AYDLETT, DECD &	483.09
01-7997-00-75-4295.0000	153205	JACKIE E BAILEY	MARANATHA ISLAND	1,331.90
03-8964-00-51-1780.0000	158016	MARTHA BANKS	1 LOT	279.59
01-7979-00-94-6193.0000	153231	HERSEY LYN BARBER		968.51
03-8953-00-89-0192.0000	158021	TANYA W BARCLIFT		3,954.89
01-7999-00-32-3510.0000	153234	LEAH BARCO	MULLEN LOT 1	262.89
03-8962-00-04-9097.0000	158026	CECIL BARNARD HEIRS	BARCO 2	182.89
03-8962-00-67-1021.0000	158027	CECIL BARNARD HEIRS	BARCO	199.06
03-8973-00-33-5899.0000	158028	DOUGLAS BARNARD		879.64
02-8944-00-14-1898.0000	155578	RUBY B. BARNES (PARKER)		308.89
01-7998-01-16-3991.0000	153250	ERNEST A. BASS III	ALSO LOT 16	870.23
02-8944-00-49-1932.0000	155599	NANCY AND CHARLIE BAUM LE	NANCY & CHARLIE BAUM RESERVED	446.59
02-8944-00-49-1932.1000	155600	NANCY L BAUM LE	LEASEHOLD; NANCY AND CHARLIE	197.05
01-7979-00-13-4667.0000	153259	SUSAN CHARLENE BEARD ET AL	HEIRS: SUSAN CHARLENE BEARD,	1,496.20
01-7979-00-18-4277.0000	153260	SUSAN CHARLENE BEARD ET AL	HEIRS: SUSAN CHARLENE BEARD,	643.60
02-8945-00-58-9284.0000	155618	BRYAN B BEERS	BERRY	941.72
02-8935-04-63-0820.0000	155619	BELCROSS PROPERTIES, LLC	MINI-STORAGE	3,990.30
03-0000-00-00-9999.9999	158064	E.C. BELL HEIRS		22.17
01-7979-00-61-7358.0000	153282	BERT LLC	MENGLE COMPANY	4,906.97
02-8923-00-19-3774.0013	160267	BERWYN HOLDINGS LLC	PELICAN MARINA	201.78
02-8923-00-19-3774.0051	160268	BERWYN HOLDINGS LLC	PELICAN MARINA	201.78
02-8945-00-42-4213.0000	155660	JANET L BIELECKI		1,076.47
03-9809-00-14-1463.0000	158095	CHARLES BLACK	RIVERA PARK	128.93
01-7072-00-27-7531.0000	153294	WILLIAM E BLAND JR	COUNTRY HERITAGE	323.56
02-8934-04-52-7658.0000	155669	CLINT MITCHELL BLANDFORD		1,646.61
02-8945-00-74-4558.0000	155687	JAMES BOGUES SR.		147.42
02-8945-00-98-2525.0000	155688	JAMES BOGUES SR.		187.30
02-8955-00-04-7556.0000	155689	JAMES BOGUES SR.		21.46
02-8945-00-75-6450.0000	155694	MARILYN BOGUES		147.45
02-8945-00-88-9097.0000	155695	MARILYN BOGUES		158.54
02-8955-00-04-5387.0000	155696	MARILYN BOGUES		21.43
02-8934-04-71-7464.0000	155737	GWENDOLYN HILL BRAY		779.33

Attachment: Tax lien for commissioners20230328102832995 (2022 Advertisment of Tax Liens on Real

ACS Tax System
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Update Lien Fee

CAMDEN COUNTY
TC330U

PAGE 2

Parcel#	Taxbill#	Owner	Legal-Desc	Principal Tax
03-8953-03-12-6266.0000	158134	R.VERNON BRAY, JR.		725.47
03-8963-00-49-2974.0000	158135	R.VERNON BRAY, JR.	MORRISSETT	702.76
03-8971-00-65-2545.0000	158141	JAMES L. BRIGMAN	WRIGHT	696.43
02-8944-00-87-7021.0000	155767	MARK M. BRIGMAN SR & LISA L.	PORTION OF LOT 5	3,397.46
01-7989-04-60-1568.0000	153345	EMMA BRITE HEIRS		96.15
01-7988-00-13-0528.0000	153347	LENIAL M. BRITE	WILLIAMS	236.36
03-8990-00-18-1693.0000	158147	BROAD CREEK LODGE LLC	PORTOFINO	1,118.46
02-8935-02-66-5524.0000	155780	AMY UMPHLETT BROOKS		82.34
02-8955-00-08-6470.0000	155781	KARLA E. BROOKS		1,244.28
03-8899-00-16-6880.0000	158150	Yael ELAINE BROSCHE	1/2 UNDIVIDED INTEREST	41.93
02-8955-00-08-8030.0000	155785	JAVON BROTHERS	PC 5/41A WAS REFERENCED IN DB	257.31
02-8943-01-29-3687.0000	157152	PATRICIA AMBER BROTHERS	ETAL=JACQUELINE HILL,DEBORAH	19.95
01-7988-00-91-0179.0001	153358	THOMAS L. BROTHERS HEIRS	0000 SARAH MURRAY	245.84
02-8936-00-48-6353.0000	155800	MARGARET OVERTON BROWN		464.13
01-7998-00-50-3860.0000	153367	SHIRLEY DUDLEY BROWN	C. T. SAWYER WOODLAND	848.53
03-8973-00-21-4314.0000	158176	BEN F. BURGESS		508.76
03-8962-00-09-6661.0000	158177	BEN FORBES BURGESS		264.40
03-8953-04-50-6925.0000	158179	CHRISTINA HILBERT BURGESS		971.47
03-8899-00-36-1568.0000	158195	PETER BUTSAVAGE	HONEY SUCKLE	34.07
02-8955-00-61-8816.0000	155826	BUTTS FARM INC		168.24
02-8955-00-70-3278.0000	155827	BUTTS FARM INC		150.95
02-8955-00-71-9130.0000	155828	BUTTS FARM INC		139.36
02-8955-00-82-0834.0000	155829	BUTTS FARM INC		13.68
02-8955-00-82-2401.0000	155830	BUTTS FARM INC		28.59
02-8934-03-43-0085.0000	155831	CARLTON BUTTS		525.70
02-8927-00-72-7845.0000	155835	GEORGE SWENDELL BUTTS	ALSO LOTS 15 & 16	310.43
02-8934-03-31-9750.1000	155837	GEORGE SWENDELL BUTTS	THESE OUTBUILDINGS ARE ON	449.39
02-8934-03-43-4087.0000	155838	GEORGE SWENDELL BUTTS		337.31
02-8954-00-68-5406.0000	155839	GEORGE SWENDELL BUTTS		81.45
02-8954-00-78-7701.0000	155840	GEORGE SWENDELL BUTTS		873.00
02-8954-00-79-0775.0000	155841	GEORGE SWENDELL BUTTS		589.27
02-8954-00-88-3091.0000	155842	GEORGE SWENDELL BUTTS		249.40
02-8955-00-61-5676.0000	155843	GEORGE SWENDELL BUTTS		823.31
02-8927-00-83-4439.0000	155844	JOHN BUTTS III		621.84
02-8934-03-43-3133.0000	155845	JOHNNIE BUTTS IV		218.91
03-9809-00-19-5217.0000	158200	DAVID BYLER	BROAD CREEK	108.15
03-8990-00-25-6293.0000	158202	C N C ASSOCIATES	CAMDEN POINT SHORES	211.46
01-7997-00-99-1776.0000	153413	JAMES A CAIN	L.N. SAWYER HSE ALSO ON 1046 &	676.33
01-7080-00-49-5646.0000	153414	JANICE L CALDWELL	HURDLE & WEBB	1,518.39
01-7080-00-49-6793.0000	153415	JANICE L CALDWELL	HURDLE & WEBB	525.32
03-9809-00-53-9364.0000	158221	GEORGE CALVERT		58.60
02-8934-01-29-0993.0000	155874	CAMDEN REALTY GROUP,LLC		112.64
02-8935-03-10-6058.0000	155875	CAMDEN REALTY GROUP,LLC		4.01
02-8935-03-20-2276.0000	155876	CAMDEN REALTY GROUP,LLC		252.15
02-8935-03-20-4148.0000	155877	CAMDEN REALTY GROUP,LLC	CUTHRELL	37.98
01-7081-00-91-3767.0000	153442	CRAIG S. CAREY	SAWYER/SHARON CHURCH ROAD	1,611.77
01-7997-00-76-4054.0000	153451	SCOTT A CARPENTER	MARANATHA ISLAND	1,864.29
03-8971-00-66-3133.0000	158242	JANELLE ROBERTS CARTER		913.42
02-8926-00-45-2607.0000	155910	WILLIE Q. CARTWRIGHT, JR.		464.54
03-8953-04-81-9832.0000	158255	MAIDIA S. CECIL HEIRS	SWINDELL	922.93
02-8936-00-23-4750.0000	155921	AARON DARNELL CHAMBLEE ET AL	HEIRS: AARON DARNELL,JOYCE,	195.03
02-8936-00-25-5616.0000	155922	AARON DARNELL CHAMBLEE ET AL	HEIRS: AARON DARNELL, JOYCE,	178.72
02-8936-00-25-7407.0000	155923	AARON DARNELL CHAMBLEE ET AL	ALSO 15-19;HEIRS:AARON DARNELL	89.91

Attachment: Tax lien for commissioners20230328102832995 (2022 Advertisement of Tax Liens on Real

ACS Tax System
03/28/2023 10:39:17

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CAMDEN COUNTY
TC330U

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Parcel#	Taxbill#	Owner	Legal-Desc	Principal Tax
03-8971-00-86-7714.0000	158268	GLENN A CHAPPELL, DECEASED		515.23
01-7999-00-60-2149.0000	153481	JAMES THOMAS CHERRY	PIERCEVILLE	713.20
02-8934-01-16-5662.0000	155937	ANDRA BALOG CLAPSADDLE		1,294.14
03-8970-00-29-5521.0000	158279	JASON GRANT CLEMONS	AVERY SHORES	287.23
03-8980-00-84-6726.0000	158283	OTIS COCKRILL		9.41
01-7082-00-48-7750.0000	153499	ADAM COHEN		649.02
02-8934-04-61-7658.0000	155946	PAUL J COHEN		7.41
02-8934-04-61-8086.0000	155947	PAUL J COHEN		18.61
03-8971-00-75-0617.0000	158301	APRIL BENNETT CONNIE		309.28
02-8926-00-20-1902.0000	155968	RYAN E COOPER		123.61
01-7988-00-14-1370.0000	153532	ISAAC COSTON		171.84
03-8899-00-94-5973.0000	158314	CLYDE COUGHENOR	RIVERIA PARK	193.90
03-8990-00-47-2552.0000	158315	CLYDE COUGHENOR	PART OF LOT 5	106.28
02-8944-00-89-9502.0000	155981	CARDWELL COWELL JR.		501.38
02-8955-00-00-0232.0000	155983	DEBORAH J COWELL	NICHOLAS COWELL SR DOD 1/3/16	177.62
02-8944-00-99-6389.0000	155984	MICHAEL DERRICK COWELL		791.41
02-8936-00-24-7074.0000	155988	WINFORD COWELL JR.		269.57
02-8943-01-47-1120.0000	155997	EMILY FORBES CRAIN	TREASURE POINT	280.96
03-9809-00-33-4725.0000	158321	DENNIS CREASY	THE POINT	61.50
01-7998-01-08-9951.0000	153544	KIM CREECY		205.52
01-7998-01-09-9025.0000	153545	KIM CREECY	OVERTON	534.73
02-8934-04-90-0557.0000	156003	TABITHA RENEE CARTER CRUISE		58.39
01-8916-00-09-6659.0000	153565	BRANDON CURLES		1,257.17
03-9809-00-34-0001.0000	158346	STEVEN CYR	FAIRHAVEN	1,469.03
02-8936-00-69-4985.0000	157508	CATHY SPENCE DANIELS		682.77
02-8935-03-40-3531.0000	156031	EVERETT ASHLEY DAVENPORT JR		594.59
02-8935-03-40-3652.0000	156032	EVERETT ASHLEY DAVENPORT JR		175.55
02-8935-03-40-3652.1000	156033	HOWARD DAVENPORT	LEASEHOLD	77.39
02-8943-01-06-0854.0000	156034	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.50
02-8943-01-06-1804.0000	156035	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.49
02-8943-01-06-1855.0000	156036	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.49
02-8943-01-06-2805.0000	156037	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.50
02-8943-01-06-2855.0000	156038	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.49
02-8943-01-06-3805.0000	156039	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.50
02-8943-01-06-3855.0000	156040	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.49
02-8943-01-06-4805.0000	156041	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.50
02-8943-01-06-4855.0000	156042	JEWEL H. DAVENPORT	WHITEHALL SHORES	18.49
02-8943-01-06-9013.0000	156043	JEWEL H. DAVENPORT	WHITEHALL SHORES	1,180.48
02-8943-01-06-9085.0000	156044	JEWEL H. DAVENPORT	WHITEHALL SHORES	755.74
02-8943-01-08-8432.0000	156045	JEWEL H. DAVENPORT	WHITEHALL SHORES	777.64
02-8934-02-66-9580.0000	156046	TRACE C DAVENPORT	CAMDEN TERRACE	1,493.11
02-8934-04-80-7515.0000	156062	ROY A DEAN		158.19
02-8935-02-76-3219.0000	156063	ROY A DEAN		1,364.20
03-8952-04-73-1975.0000	158365	DAVID AARON DECK		502.03
02-8924-00-61-4600.0000	156068	MARGARET DECKER HEIRS		10.42
02-8945-00-55-9030.0000	156071	CHRISTOPHER DEFILIPPO	MARTINS RIDGE	2,328.98
03-8980-00-60-3198.0000	158384	ROMEO DISMAYA	VICTORY GARDENS	17.24
03-8971-00-65-8424.0000	158386	JOYCE DIXON		307.07
02-8945-00-53-2350.0000	156099	CARTER C DOZIER	HERBERT MERCER	500.07
03-8954-00-00-8730.0000	158400	RAMSEY B DUDLEY		253.31
01-7989-04-90-0938.0000	153634	DORIS EASON		102.93
01-8907-00-34-2520.0000	153636	JONATHAN & SHERRY EASON		254.59
01-8907-00-34-3335.0000	153637	JONATHAN & SHERRY EASON		577.73

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02-8935-03-42-6349.0000	156138	EASTERN CAROLINA CONSTRUCTION		2,313.08
01-7989-04-51-8515.0000	153650	BENNY MICHAEL ELKINS		1,028.06
02-8934-01-16-5511.0000	156145	KAYLA LYNN ELLER		710.85
03-8899-00-86-7847.0000	158452	EQUITY TRUST COMPANY CUSTODIAN	HUNTERS PARK CAMDEN PT SHORES	1.23
02-8935-02-66-7093.0000	156161	B. F. ETHERIDGE HEIRS		948.23
02-8935-02-75-1959.0000	156162	B. F. ETHERIDGE HEIRS		237.91
02-8945-00-41-2060.0000	156164	LASELLE ETHERIDGE SR. HEIRS	ALSO 166 BUSHELL RD	817.42
01-7989-04-50-7223.0000	153669	LAURA ETHERIDGE ETAL LE	LE TO LAURA ETHERIDGE,ERNEST	410.38
02-8954-00-97-5406.0000	156166	MYRA SHAW ETHERIDGE ETAL	TENANTS IN COMMON	118.20
03-8961-00-69-3519.0000	158465	MARIETTA EVANS		600.96
02-8954-00-43-8538.0000	156201	BILLY ROSS FEREBEE		1,327.00
01-7998-01-09-4056.0000	153692	RUTH F. FEREBEE	HARRIS	140.82
02-8937-00-41-9024.0000	156231	TONIA BANKS FEREBEE		1,309.58
03-8971-00-23-8266.0000	158481	THOMAS RANDALL FINLEY		370.10
03-8964-00-08-7424.0000	158483	LEONILA P FISK	TIMBERLAND	1,607.41
03-8965-00-43-1830.0000	158492	LENNON KERMIT FLOYD JR.		1,046.96
03-8965-00-37-4242.0000	158499	DORA EVANS FORBES		267.68
03-8965-00-37-9112.0000	158500	DORA EVANS FORBES	HOUSE & LOT	139.39
02-8935-03-30-3126.0000	156252	GLENN ALLAN FORBES ET AL		630.57
03-8973-00-18-4582.0000	158513	JEREMY WILLIAM FORBES		696.32
02-8935-01-36-8082.0000	156275	MARJORIE FORTUNE	CAMDEN VILLAGE	646.61
03-8953-04-80-3707.0000	158560	KARINA GARCIA FRANCO ET AL		511.43
03-8953-03-44-0320.0000	158573	FREDERICK MILTON GALLOP		373.11
03-8962-00-45-9335.0000	158575	JAMES E. GALLOP ETAL		30.76
03-8962-00-05-1771.0000	158579	LINWOOD D GALLOP		238.47
03-8962-00-41-8178.0000	158580	WILLIE GALLOP	SHILOH SUBDIVISION WILLIE	46.89
03-8962-00-42-5462.0000	158581	WILLIE GALLOP	CUT-OVER WOODS	106.09
03-8962-00-42-7954.0000	158582	WILLIE GALLOP	SHILOH SUBDIVISION WILLIE	51.16
03-8962-00-42-8804.0000	158583	WILLIE GALLOP	SHILOH SUBDIVISION WILLIE	47.38
03-8962-00-44-0647.0000	158584	WILLIE GALLOP		296.85
03-8962-00-51-2845.0000	158586	WILLIE GALLOP		287.63
03-8962-00-65-0194.0000	158587	WILLIE GALLOP	BARTLETT	822.33
03-8962-00-55-4885.0000	158589	WILLIE W. GALLOP, SR.		212.09
03-8962-00-35-4240.0000	158590	WILLIE WINFRED GALLOP		193.10
03-8962-00-42-3982.0000	158591	WILLIE WINFRED GALLOP		117.38
03-8962-00-45-5667.0000	158592	WILLIE WINFRED GALLOP		765.45
01-7969-00-79-1235.0000	153773	CHARLES A GILLIKIN	HORSESHOE ACRES	2,067.68
01-7989-04-51-3183.0000	153784	LUTHER GLOVER	SPENCER AVENUE	229.20
01-7979-00-84-6977.0000	153789	JUSTIN GOETZ		2,418.13
01-7997-00-66-7449.0000	153791	R. J. GONDER	TURNER CUT	302.31
02-8935-03-40-4650.0000	156345	GPACK GUMBERRY LLC		3,719.88
03-8899-00-06-7527.0000	158637	GRAY INVESTMENTS LLC	HARNER FAMILY REVOCABLE TRUST	437.32
03-8953-00-48-4058.0000	158650	JERRY GREGORY		513.51
02-8935-01-08-8786.0000	156379	LINWOOD GREGORY HEIRS		772.94
03-8964-00-02-5943.0000	158652	ROBERTA GREGORY		418.94
01-7989-04-60-0628.0000	153824	JAMES GLEN GRIFFIN		84.72
01-7989-04-60-1711.0000	153825	JAMES GLEN GRIFFIN	LOY	516.50
01-7090-00-60-5052.0000	153827	JOE GRIFFIN HEIRS	WHITE	109.00
01-7999-00-68-6558.0000	153828	JOHN E GRIFFIN HEIRS		419.74
01-7090-00-98-1714.0000	153838	WILLIAM EDWARD GRIFFIN		728.03
03-8943-04-93-3222.0000	158674	MELINDA MILLER HAINES		662.44
02-8934-01-18-6241.0000	156405	GEORGE R. HALL II		2,017.61
03-8965-00-24-5583.0000	158677	BRANDON HALSTEAD	NORTH RIVER CROSSING PHASE 2B	1,145.83

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03-8972-00-67-2843.0000	158679	VINCENT TOD HAMMOND		491.82
01-7998-01-08-5963.0000	153884	BASHEEN LURCENE HARRIS ET AL		307.12
03-8971-00-54-7373.0000	158698	DWAYNE HARRIS	BURGESS	1,155.28
03-8971-00-53-7463.0000	158700	JOSHUA KADE HARRIS		237.69
02-8934-01-46-5674.0000	156455	RICHARD O HARRIS	HARRIS	476.31
02-8934-02-56-4427.0000	156456	RICHARD O HARRIS		20.53
03-8973-00-17-0492.0000	158710	JAMES MIDDLETON HARRISON JR		170.25
02-8934-01-29-4776.5853	156479	HASTINGS REVOCABLE TRUST	108 WEST 158 US	2,596.47
02-8935-02-88-7841.0000	156480	HASTINGS REVOCABLE TRUST		2,003.17
01-8916-00-09-8882.0000	153922	ALVIN ALONZIO HESS JR		1,261.98
01-7090-00-95-4019.0001	153930	MARK DAN HEWITT	1/2 UND INT	153.66
01-7998-01-17-9903.0000	153942	BONNY SAWYER HINSON		630.03
02-8934-01-17-5367.0000	156515	LINDA SUE LAMB HINTON		251.74
02-8934-01-18-6001.0000	156516	LINDA SUE LAMB HINTON	HOME & MOBILE HOME PARK	5,489.18
03-8962-00-49-4409.0000	158760	WARREN HOOVER		19.04
02-8923-00-09-5774.0006	160286	HOWARD K. HOUTZ JR.	HARBOR PLACE UNIT	1,294.57
01-8909-00-23-6742.0000	153984	JOHN MICHAEL HUDSON JR		1,011.31
03-8953-03-31-0264.0000	158767	EDWARD F HUGGINS JR	BARTLETT'S LANDING	3,860.70
03-8961-00-69-1918.0000	158778	CLEVELAND & RUBY HUGHES		62.27
02-8935-02-75-1959.1000	156550	DORIS HUGHES	LEASEHOLD	697.09
03-8961-00-69-0261.0000	158784	HARRIEL & ELESSIE HUGHES	HARREIL & ELESSIE = 9/10 INT.	394.25
03-8899-00-46-4190.0000	158790	DANIEL HUMPHREY	FISHERMAN'S VILLAGE	150.41
03-8899-00-46-4402.0000	158791	DANIEL HUMPHREY		116.07
03-8899-00-46-5378.0000	158793	DANIEL HUMPHREY	CAMDEN POINT SHORES	934.00
03-8899-00-46-5498.0000	158794	DANIEL HUMPHREY	1/2 OF THE LOT	93.09
03-8899-00-46-5708.0000	158795	DANIEL HUMPHREY		94.53
03-8899-00-45-7551.0000	158236	DANIEL W HUMPHREY	FISHERMAN'S VILLAGE	355.72
03-8899-00-55-0406.0000	158237	DANIEL W HUMPHREY	FISHERMANS VILLAGE	67.23
03-8899-00-55-1404.0000	158238	DANIEL W HUMPHREY	FISHERMAN'S VILLAGE	91.86
03-8899-00-55-1493.0000	158420	DANIEL W HUMPHREY	FISHERMAN'S VILLAGE	82.00
03-8899-00-55-2698.0000	158421	DANIEL W HUMPHREY	ALSO LOT 54	1,187.47
03-8899-00-55-3932.0000	158422	DANIEL W HUMPHREY	FISHERMAN'S VILLAGE	224.13
03-8899-00-56-3172.0000	158423	DANIEL W HUMPHREY	FISHERMANS VILLAGE	224.03
03-8899-00-56-3291.0000	158424	DANIEL W HUMPHREY	FISHERMANS VILLAGE	224.04
03-8899-00-56-4320.0000	158425	DANIEL W HUMPHREY	FISHERMAN'S VILLAGE	224.04
03-8899-00-56-4430.0000	158426	DANIEL W HUMPHREY		248.86
03-8899-00-36-1699.0000	158797	RICHARD HUNEYCUTT	HONEYSUCKLE	29.39
02-8944-00-40-4542.0000	156552	EDWARD HUNTER		8,865.17
03-8980-00-24-0191.0000	158813	I CRAB INC.		675.28
01-7989-04-51-6248.0000	154017	TAMMY JO INGE		158.78
02-8935-01-07-0916.0000	156558	ROSETTA MERCER INGRAM	JUDITH MERCER ESTATE FILE 99E-	157.68
03-8965-00-12-6269.0000	158818	JILL DANA INSCORE		1,478.96
03-9809-00-24-8236.0000	158819	GENE W IRBY	FAIRHAVEN	1,264.80
02-8936-00-25-7407.0001	156584	CLARA JENNINGS HEIRS		84.48
02-8934-04-72-0416.0000	156597	PAULINE JETTE		919.88
03-8972-00-60-1556.0000	158872	EDITH RENEE JOHNSON FKA	AFTER LE TO RENEE GILLIKIN	1,042.48
01-7979-00-64-6997.0000	154059	TOM JOHNSON		438.01
02-8916-00-39-5170.0000	156620	DONALD RAY JONES		1,175.24
01-7989-00-03-0258.0000	154083	MARLENE JONES ET AL	MCPHERSON ALSO 195A	724.06
01-7999-00-89-7418.0000	154084	MARY STILES JONES LE	REMAINDER INTEREST TO DWAYNE	500.86
03-8943-04-93-8214.0000	158898	L. P. JORDAN HEIRS		230.47
03-8889-00-88-4188.0000	158905	LELAND KANE	SNAPDRAGON	16.70
03-8899-00-16-6880.0001	158912	RENEE RENATA KEEP HEIRS	EDGEWATER EAST	54.91

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03-8973-00-19-1323.0000	158925	BRIAN K KIGHT	RIGGS	452.68
03-8971-00-66-5588.0000	158926	CARLOS KIGHT		897.89
03-8974-00-49-6676.0001	158927	DAVID KIGHT	SWAMP	166.32
03-8973-00-44-9086.0000	158939	MORRIS L. KIGHT III	KIGHT	269.80
03-8973-00-53-0748.0000	158940	MORRIS L. KIGHT III		1,098.81
03-8973-00-35-6761.0000	158941	MORRIS LEO KIGHT SR LE		79.36
03-8973-00-44-9165.0000	158942	MORRIS LEO KIGHT SR LE	KIGHT	320.94
03-8973-00-45-7863.0000	158943	MORRIS LEO KIGHT SR LE	KIGHT	48.50
03-8973-00-54-3902.0000	158944	MORRIS LEO KIGHT SR LE	KIGHT	70.77
01-7080-00-26-2396.0000	154124	CHRISTOPHER A. KINDER	WHARF'S LANDING	2,160.90
03-8899-00-55-5873.0000	158951	PAUL H. KING	RIVIERA PARK	146.86
01-7080-00-27-5007.0000	154130	SHAWN M KING	WHARF'S LANDING PHASE 2	2,007.45
03-8952-04-73-2833.0000	158967	ADAM J KOTRBA		457.11
02-8944-00-55-6365.0000	156399	DAVID LA	CREEK SIDE	842.51
02-8945-00-34-5956.0000	156721	CALVIN R. LAMB	PRITCHARD	2,144.97
02-8936-00-23-7416.0000	156724	KATIE & THURMAN LAMB		631.46
02-8934-01-17-4778.1000	156725	LARRY LAMB	LEASEHOLD	75.95
02-8934-01-17-4778.0000	156726	LARRY G. LAMB SR	STORE & MARINA	11,733.62
02-8934-01-26-6462.0000	156727	LARRY G. LAMB SR	KRAMER ACRES	1,846.93
02-8954-00-97-5888.0000	156728	RUSSELLETTE LAVERNE LAMB HEIRS		512.80
03-8990-00-63-0142.0000	158983	CYNTHIA CARTWRIGHT LANDRETH	ALSO N29	34.32
02-8934-02-66-5075.0000	156735	PATRICIA ANN LANE		747.98
01-7998-00-77-0454.0000	154197	SHAWN H. LEARY		319.60
02-8923-00-19-3774.0019	160293	SCOTT J. LEONARD	PELICAN MARINA	201.78
02-8945-00-42-8770.0000	156795	ALBERT LISTER ETAL	ETAL=ALBERT C. LISTER, FRANK J	369.43
03-9809-00-85-9573.0000	159076	JEFFREY D LITTLE	THE POINT CAMDEN POINT SHORES	65.94
03-8952-00-82-7695.0000	159079	ELLA LLOYD		352.82
03-8899-00-37-0046.0000	159080	ELIZABETH LONG	CAMDEN POINT SHORES	18.84
01-7090-00-82-5970.0000	154267	MAINSTAY CONSTRUCTION, INC	TAR CORNER VILLAGE	98.08
01-7090-00-83-0122.0000	154268	MAINSTAY CONSTRUCTION, INC	TAR CORNER VILLAGE	45.06
01-7090-00-83-1303.0000	154269	MAINSTAY CONSTRUCTION, INC		304.41
01-7090-00-92-5561.0000	154270	MAINSTAY CONSTRUCTION, INC	TAR CORNER VILLAGE	411.81
03-8953-00-38-6759.0000	159121	SHANNON MARIE MARZANO		395.82
03-8965-00-42-9214.0000	159127	JANICE FERRELL MASON		629.81
03-8965-00-52-3304.0000	159130	WESLEY W. MASON		2,062.45
03-8965-00-51-1668.0000	159135	BARBARA D. MAVER		186.82
01-7998-01-09-1389.0000	154313	NANCY H. MCALLISTER, ETAL	HARRIS LOT- ETAL=NANCY, JUNE,	638.44
02-8934-01-36-3525.0000	156858	WILLIAM & BRENDA MCCLOUD		1,313.24
01-8908-00-51-3864.0000	154319	CHARLES E. & SHEILA E. MCCOY		1,062.25
01-7998-01-19-4978.0000	154332	LEROY R. MCCOY		902.33
01-7998-00-56-2041.0000	154344	RAYMOND E. MCCOY & AUDREY A.		1.48
02-8955-00-25-9905.0000	156868	RACHEL COLLINS MCCULLOUGH	AFTER LE OF LAST SURVIVOR THEN	13.99
02-8934-03-31-9750.0000	156869	CAROLYN MCDANIEL		570.71
02-8934-03-32-7553.0000	156870	CAROLYN MCDANIEL		359.57
02-8934-03-43-2243.0000	156871	CAROLYN MCDANIEL	ASKEW	493.03
02-8936-00-21-4428.0000	156872	CAROLYN MCDANIEL		175.38
02-8934-03-32-7553.1000	156873	RAYMOND MCDANIEL	LEASEHOLD	788.71
03-8962-00-05-0472.0000	159165	FRANK MCMILLIAN HEIRS	STEVENS	1,210.67
02-8923-00-19-3774.0022	160299	MATTHEW D MCNAMARA	PELICAN MARINA	166.98
01-7998-01-27-1657.0000	154372	CLARENCE MCPHERSON		738.69
01-7999-03-01-1479.0000	154377	EMANUEL MCPHERSON		1,845.44
01-7999-00-22-4690.0000	154378	GEORGE MCPHERSON HEIRS	PEARCEVILLE	156.68
02-8945-00-80-8608.0000	156946	ELMER MERCER HEIRS		542.38

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02-8955-00-14-5100.0000	156947	ELMER MERCER HEIRS	MERCER	75.26
02-8944-00-98-6938.0000	156949	JOHNNIE MERCER HEIRS	RESIDUAL ACRES AS PER	343.39
02-8944-00-99-1027.0000	156950	JOHNNIE MERCER HEIRS	RESIDUAL ACRES AS PER	384.77
02-8954-00-19-5386.0000	156951	JOHNNIE MERCER HEIRS		276.25
02-8945-00-43-7440.0000	156952	LARRY & ANNIE MERCER		243.22
02-8945-00-91-2245.0000	156953	LARRY & ANNIE MERCER		542.37
03-8961-00-69-0052.0000	159181	LLOYD ANTHONY MERCER HEIRS		541.36
02-8955-00-13-7846.0000	156956	MARIE MERCER		75.22
02-8954-00-01-1727.0000	156959	VIVIAN MERCER		1,041.88
02-8934-01-28-1071.0003	156963	JON R. MERRITT	WINNER CIRLE UNIT 3	1,289.66
01-7989-00-01-1714.0000	154448	CHARLES MILLER HEIRS		629.91
01-7082-00-49-2340.0000	154452	JOHN MILLER	PARCEL A	140.67
02-8935-02-76-2509.0000	156981	KIMBERLY D. MINTON		938.18
01-7998-01-19-3937.0000	154464	DOROTHY M. MITCHELL	HOME	861.01
01-7999-00-12-8596.0000	154469	MOSES MITCHELL HEIRS	MCBRIDE CHURCH	252.71
02-8923-00-19-3774.0020	160300	JOSEPH MIXON	PELICAN MARINA	201.78
02-8937-00-50-2005.0000	156988	BRENDA MOORE		1,259.68
03-8961-00-68-3593.0000	159219	EDWARD LANE MOORE	RAYMONS CREEK	1,546.75
01-7989-04-51-0830.0000	154485	JUDY WESTON MOORE	MCBRIDE	429.75
01-7999-00-89-7461.0000	154490	TYRON G. MOORE JR. ETAL		243.61
02-8945-00-80-7505.0000	156992	BERNICE MOOREHEAD ET AL	DB 72-509 TO BEATRICE MERCER,	542.33
02-8955-00-13-8821.0000	156993	BERNICE MOOREHEAD ET AL	DB 72-509 TO BEATRICE MERCER,	75.20
01-8907-00-80-6943.0000	154494	ISALIAH & ROSETTA MORGAN		1,308.50
01-8907-00-81-5070.0000	154495	ISALIAH & ROSETTA MORGAN		397.56
02-8934-01-17-3064.0000	156997	JAMES W MORGAN	15E126 (PASQ EST FILE)	2,223.82
01-7989-00-03-2301.0000	154498	ANTHONY D MORRIS		519.89
03-8990-00-18-6042.0000	159239	LARRY MOTLEY	PORTOFINO	1,030.59
03-8962-00-43-2897.0000	158438	MSH HOMES INC		392.34
02-8934-04-81-2051.0000	157023	ORETHIA MULLEN		308.24
01-7989-04-60-1101.0000	154535	CAROLYN JAMES MUNDEN	BLOODFIELD-CAROLYN DECEASED &	16.42
03-8965-00-13-1025.0000	159247	SHARON EVANS MUNDEN		1,277.67
01-7988-00-03-8823.0000	154540	WALTER MUNDEN JR.		500.94
02-8955-00-26-8515.0000	157039	KIMBERLY S. MUTTA	KIMBERLY MUTTA & PEGGY BEDLOW	212.12
02-8955-00-26-9871.0000	157040	KIMBERLY S. MUTTA	KIMBERLY MUTTA & BRANDY BEDLOW	212.12
03-8970-00-29-5452.0000	159287	ALLYSON NELSON	LOTS 10 & 1/2 OF 11	1,107.78
03-8962-00-09-7045.0000	159290	ANNIE NEWBY		510.08
03-8973-00-22-4894.0000	159292	WILLIAM ANDREW NEWELL	TILLET	791.43
03-9809-00-34-0230.0000	159293	DUNG NGUYEN	FAIRHAVEN	1,087.70
03-8963-00-00-8453.0000	159300	CHARLENE S. NICHOLSON		808.86
02-8926-00-13-6839.0000	157073	NORTHEASTERN COMMUNITY		183.61
02-8934-03-43-3609.2529	157087	DAWN STONE NOTTINGHAM	352-586 PORTION ACQUIRED FROM	1,400.06
01-7997-00-75-5841.0000	154602	WILLIAM E. NOTTINGHAM	MARANATHA ISLAND	2,100.36
01-7997-00-75-7791.0000	154603	WILLIAM E. NOTTINGHAM	MARANATHA ISLAND	643.99
02-8934-03-31-2736.0000	157088	TIMOTHY NULL		590.95
03-9809-00-24-8074.0000	159309	ROBERT H. & CATHLEEN O'CONNOR	FAIRHAVEN	874.76
03-9809-00-45-1097.0000	159311	MICHAEL OBER		25.94
01-7080-00-55-5061.0000	154640	ORANGE PUMPKIN LLC	ALSO 244 KEETER BARN RD	1,711.05
03-8899-00-46-3263.0000	159319	MANDELL G OSHIER	FISHERMAN'S VILLAGE	150.40
03-8972-00-41-9485.0000	159328	BRITTON OVERTON		423.05
03-8972-00-44-8930.0000	159342	GILBERT WAYNE OVERTON		416.29
03-8972-00-64-0538.0000	159349	GILBERT WAYNE OVERTON &		732.02
03-8972-00-64-0730.0000	159350	GILBERT WAYNE OVERTON &		685.05
03-8972-00-64-0822.0000	159351	GILBERT WAYNE OVERTON &		293.37

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03-8972-00-64-0923.0000	159352	GILBERT WAYNE OVERTON &		293.37
03-8972-00-71-0033.0000	159353	GILBERT WAYNE OVERTON &	1/2 UNDIVIDED INTEREST	10.58
03-8972-00-76-7268.0000	159354	GILBERT WAYNE OVERTON &	1/2 UNDIVIDED INTEREST	350.54
03-8982-00-17-3167.0000	159355	GILBERT WAYNE OVERTON &	1/2 UNDIVIDED INTEREST	84.33
01-7090-00-88-7380.0000	154417	TAYLOR A OVERTON		281.18
03-9809-00-16-9386.0000	159362	ANTHONY JOHN PADGETT	HUSBAND DECEASED	55.69
03-8964-00-85-4963.0000	159363	DEANNA PALMER		1,359.18
01-7998-01-09-7155.0000	154666	CORNELIUS P & GLORIA E PAXTON		1,136.43
03-8972-00-35-9613.0000	159384	MICHAEL D. & HELEN M. PERRY	MARY HELEN	378.25
03-8899-00-45-4950.0000	159390	PETER J CARPENICK FAMILY TRUST	FISHERMAN'S VILLAGE	231.19
03-8962-00-60-6706.0000	159391	DANIEL PETERS		88.16
03-8963-00-10-1500.0000	159402	KENNETH & PEGGY S. PIERCE		930.72
03-8980-00-84-5727.0000	159403	MALCOLM PIERCE/JOHNNIE SELLERS		9.37
01-7998-00-53-0442.0000	154709	WILLIAM ANTHONY POPE, JR.	JOINT TENANTS WITH RIGHT OF	563.74
02-8943-01-29-4931.0000	157172	JATORI POWELL-CARR		1,065.98
03-8952-02-67-9233.0000	159428	CHRIS POWERS		491.87
03-8943-02-75-4196.0000	159433	SHERRILL M PRICE JR	COOK'S LANDING	1,256.93
02-8936-00-24-7426.0000	157190	BERNICE PUGH		159.32
02-8916-00-87-8514.0000	157193	JAMIE T. PYLE		513.91
02-8916-00-87-7299.0000	157194	JAMIE TEACHEY PYLE		325.81
01-8907-00-04-5386.0000	154749	KEVIN JOHN QUANE		666.80
03-8963-00-28-2777.0000	159454	BRAULIO A QUEZADA	BARTLETT FARMETTES	624.58
03-9809-00-04-2698.0000	159455	CAROL RAGAN	RIVIERA PARK	126.38
03-8963-00-04-3955.0000	159459	SANDRA J RATCLIFFE		983.98
02-8944-00-54-8929.0000	157217	RYAN J REESE	CREEK SIDE	510.12
02-8943-01-17-4388.0000	157219	THOMAS REESE	WHITEHALL SHORES	3,398.48
01-8907-00-26-6796.0000	154777	HARRY REEVES, SR & FAYE		1,405.48
03-8961-00-38-7383.0000	159469	DAVID G. REIFEL		4,010.86
02-8934-01-15-9995.0000	157221	MARK A. & JACALYN F. REIN	KRAMER ACRES	20.33
02-8955-00-02-3922.0000	157222	ANTHONY M RESPASS		10.73
03-8990-00-08-7291.0000	159482	JAMES E RHODES	MINORCA	801.60
03-8962-00-49-2594.0000	159489	CHRISTINA MICHELLE RICHARDSON		17.88
03-8962-00-38-9683.0000	159492	SANDRA G RICHARDSON		387.60
01-7989-04-60-1954.0000	154791	CHRISTINE RIDDICK		93.85
01-7090-00-64-4058.0000	154792	GODFREY RIDDICK		590.41
01-7090-00-64-6040.0000	154793	LINTON RIDDICK		1,838.24
01-7998-01-06-7374.0000	154809	JASON M & JUNE E RIGGS		782.74
01-8907-00-39-6743.0000	154816	JOSEPH LEM RIGGS JR		503.89
03-9809-00-17-2462.0000	159530	TODD ALLEN RIGGS	HUNTER'S PARK	17.60
02-8923-00-19-3774.0011	160326	DONALD MATTHEW RILEY	PELICAN MARINA	201.78
03-8953-03-13-0652.0000	159674	MORGAN L ROBERSON		566.52
03-8889-00-48-7259.0000	159675	ROBERT AND JANETTE TEMPLETON	SEABREEZE	1,744.65
02-8934-04-52-5708.0000	157283	ALTON J ROBINSON		2,094.82
02-8934-04-80-2634.0000	157285	CRAIG ROBINSON		40.78
01-7989-04-60-2267.0000	154840	MOSES RODGERSON		249.85
01-7989-04-80-5714.0000	154844	DANIELLE ROCHELLE ROHDE	WEBB	13.72
01-7989-04-80-5998.0000	154845	DANIELLE ROCHELLE ROHDE		291.27
01-7080-00-53-1141.0000	154850	EDWARD A ROSA SR		820.60
03-8889-00-96-6882.0000	159691	ROSENBLOOM LIVING TRUST	EDGEWATER	79.91
02-8945-00-54-1099.0000	157299	GERTIE LEE & JONOLA T ROUNTREE		846.24
01-8917-00-10-8034.0000	154880	WANDA SANDERS		1,337.88
01-8917-00-10-8965.0000	154881	WANDA SANDERS		94.83
03-8971-00-30-9999.0000	159725	WILLIAM MICHAEL SARGENT		1,432.36

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01-7998-01-17-7997.0000	154891	CECIL SAWYER JR.		364.70
01-8907-00-16-5699.0000	154899	ELLEN FAYE SAWYER		495.87
01-8908-00-30-2770.1000	154903	FRANK & KIMBERLY SAWYER	LEASEHOLD	554.35
01-7090-00-95-5262.0000	154913	JOHN F. SAWYER HEIRS		39.76
02-8925-00-58-8351.0000	157368	KEITH S SAWYER		1,959.72
03-8953-03-12-3791.0000	159747	KIMBERLEE SAWYER	ALSO LOT 76	1,878.25
01-8907-00-16-8511.0000	154919	OLA JEAN SAWYER LE	REMAINDER INTEREST TO DONALD	1,087.13
01-7998-01-18-6050.0000	154921	PATRICIA L SAWYER HEIRS	TOM L SAWYER AND PATRICIA L	518.18
03-8953-00-38-5803.0000	159756	ROLAND ROGER SAWYER	ELTON & JUDY SAWYER CONVEYED	661.48
01-8908-00-30-0344.0000	154928	THOMAS RAY SAWYER JR		132.98
03-8952-02-78-1470.0000	159763	STEPHANIE SCHAAD	LOT	958.66
03-8961-00-69-4972.0000	159767	MICHAEL WILLIAM SCHOOLEY		265.04
03-9809-00-24-7077.0000	159770	MICHAEL R & MARISSA B SCONIERS	FAIRHAVEN	192.95
03-8899-00-45-2682.0000	159781	SEAMARK INC.	CAMDEN POINT SHORES	217.11
01-7080-00-52-4343.0000	154962	JUDY FAYE SENTERS		534.40
01-7080-00-52-4413.0000	154963	JUDY FAYE SENTERS		422.53
03-8963-00-39-9364.0000	159787	RUDOLPH C. & REGINA M. SEYMORE	FEREBEE	546.87
02-8934-01-29-4617.0000	157423	JAMES B. SEYMOUR ETAL	ETAL=CHARLES B. SEYMOUR, JOAN	1,060.81
02-8934-01-48-7554.0000	157430	CHRISTY DESIREE SHAW		197.04
02-8954-00-97-4350.0000	157431	GEORGE SHAW HEIRS		79.84
02-8955-00-13-0662.0000	157453	THERESA WILLIAMS SIMMONS		394.50
01-8907-00-34-8367.0000	154988	DAVID SCOT SIMONDS	LEM SIMONDS DIED 4-5-15; PROP	638.56
02-8935-02-75-0867.0000	157458	ED SIVELLIS HEIRS		335.64
01-7998-00-02-0294.0000	155003	ALMA & CHARLIE SMITH		2.88
02-8934-04-71-5489.0000	157470	CHRISTOPHER D SMITH		138.12
01-7988-01-38-0912.0000	155015	LINDA W SMITH LE	LINDA W SMITH RESERVED LE	441.36
02-8933-02-97-9625.0000	157479	SUSAN M SMITH	WHITEHALL SHORES	900.45
02-8927-00-11-2092.0000	157482	CECIL & MINDY SMITHSON	J.T. MORGAN	2.84
02-8935-02-76-3367.0000	157488	SHEREE DEBERRY SMITHSON	ALSO 245 158 US E	492.55
03-8962-00-70-7529.0000	159840	MARY SNOWDEN		94.20
03-9809-00-24-3280.0000	159142	SOLO VENTURES, LLC	SAN MARCO	1.68
03-8971-00-75-0652.0000	159845	KITTY V. SOREY HEIRS		306.70
02-8935-01-18-3907.0000	157509	M. H. SPENCE HEIRS	HEIRS=ESTER S. GUICE, THELMA	358.79
03-8963-00-49-0783.0000	159855	ODESSA M. SPENCE		126.17
01-7979-00-66-8603.0000	155063	MELINDA SUE SPENCER	RIDDICK	456.24
01-7979-00-66-9260.0000	155064	MELINDA SUE SPENCER	RIDDICK	136.62
03-9809-00-54-8280.0000	159860	RODNEY STEVEN SPIVEY &		38.74
01-7998-01-18-5251.0000	155073	BYRON C SPRUILL		428.16
02-8934-04-61-9891.0000	157529	WILLIAM EDGAR STAPLES		599.46
03-8961-00-69-5366.0000	159944	ANGELITA STEELE		360.55
03-8972-00-34-4293.0000	159975	NANETTE K. STICKLES	WICKHAM DOWNS	1,527.77
01-7999-00-89-3197.0000	155109	TALLIE STILES JR. HEIRS		504.71
02-8935-01-08-9626.0000	157548	RODNEY WAYNE STOKLEY		147.91
02-8943-01-48-2768.0000	157549	ANDREA DAWN STONE		959.06
01-8929-00-06-2952.0000	155112	STONEBRIAR COMMERCIAL FINANCE		1,302.91
01-8929-00-34-2503.0000	155113	STONEBRIAR COMMERCIAL FINANCE		6,762.85
02-8929-00-91-0579.0000	157553	STONEBRIAR COMMERCIAL FINANCE	ALSO 122 & 134 BRUIN DR.	272.27
03-8899-00-07-5054.0000	159985	BUELL & TAMMY STUART	EDGEWATER	360.25
03-8899-00-07-4057.0000	159986	BUELL WATSON STUART		672.21
03-8971-00-47-4971.0000	159994	TERESA R SWINSON LE	REMAINDER INTEREST TO JOEY S	1,213.48
03-8962-00-55-2255.0000	159997	VERNON L. & EDITH W. SYLVESTER		1,172.98
01-7072-00-26-5944.0000	155160	TANGLEWOOD DEVELOPMENT LLC	COUNTRY HERITAGE	119.13
01-7979-00-82-7582.0000	155173	BERTIE TAYLOR HEIRS	SPENCE	105.15

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01-7989-03-41-4179.0000	155174	BERTIE TAYLOR HEIRS		145.72
01-7989-03-41-6257.0000	155175	BERTIE TAYLOR HEIRS		143.48
02-8955-00-07-5604.0000	157599	WINZOLA TAYLOR		146.17
02-8935-01-08-3259.0000	157600	RAMONA & MICHAEL TAZEWEILL	UPTON TRACT	312.73
03-8980-00-84-0931.0000	160009	CARL TEUSCHER	DOGWOOD	9.40
03-8980-00-84-1828.0000	160010	CARL TEUSCHER	DOGWOOD	9.41
03-8980-00-84-2825.0000	160011	CARL TEUSCHER	DOGWOOD	9.40
03-8980-00-84-4800.0000	160012	CARL TEUSCHER	DOGWOOD	9.39
03-8980-00-84-8697.0000	160013	TRACY L TEUSCHER	DOGWOOD	9.42
03-8980-00-84-9694.0000	160014	TRACY L TEUSCHER	DOGWOOD	9.41
03-8980-00-94-0692.0000	160015	TRACY L TEUSCHER	DOGWOOD	10.52
03-8980-00-94-1589.0000	160016	TRACY L TEUSCHER	DOGWOOD	10.50
03-8980-00-94-2506.0000	160017	TRACY L TEUSCHER	DOGWOOD	10.51
03-8980-00-94-3584.0000	160018	TRACY L TEUSCHER	DOGWOOD	10.50
03-9819-00-13-1977.0000	160023	DOROTHY THOMAS C/O SUE T URBAN	THE POINT	49.04
03-8962-00-43-8770.0000	160026	BARBARA THORNTON	DB 85-333 TENANCY BY THE ENTIR	96.62
03-8962-00-43-7474.0000	160027	EVELYN THERESA THORNTON		444.23
03-8952-00-95-8737.0000	160032	AUDREY TILLET		291.26
03-8953-04-90-5486.0000	160036	STATHA TOXEY		894.46
02-8926-00-58-2200.0000	157645	BRADFORD TRAFTON		233.22
02-8936-00-00-8926.0000	157648	BRIDGID D & JUNIOUS O TRAFTON		632.12
02-8926-00-91-3863.0000	157655	J. Z. TRAFTON HEIRS	ROBINSON	711.00
02-8936-00-01-1366.0000	157657	JUNIOUS ONEAL TRAFTON		316.79
01-7989-04-60-0149.0000	155226	CHARLES TURNER		551.44
01-7091-00-64-6569.0000	155228	CLARENCE D. TURNER JR.		228.30
01-7989-03-30-8984.0000	155229	ERNESTA DEBORAH TURNER		538.96
01-7989-04-60-0079.0000	155230	FRANCES ELLIOTT TURNER ETAL		336.97
01-7999-00-95-3587.0000	155234	WALTER TURNER HEIRS	SWAMP	339.90
02-8934-01-07-7514.0000	157685	ANGELA TYLER	REMAINDER INT TO ANGELA TYLER	1,316.96
01-7989-00-94-4034.0000	155265	GERALDINE WALKER	PINE RIDGE	1,899.76
01-7998-00-54-8828.0000	155267	LARRY WALKER ETAL	BATTLEGROUND	456.27
01-7998-00-55-3240.0000	155268	LARRY GERROD WALKER		1,019.74
01-7998-00-55-3092.0000	155269	LEMUEL WALKER JR HEIRS		755.04
01-7999-00-68-6442.0000	155272	NELLIE WALKER	PEARCEVILLE	1,199.67
01-7080-00-64-8324.0000	155276	TERESA L WALLER	STEWART	886.50
01-7988-00-88-2197.0000	155287	TOM LUTHER WARREN ET AL	ET AL= DANA B WARREN, PHILLIP	1,180.00
03-8889-00-68-0539.0000	160092	LEWIS P. WASKEY, IV	MIDLANDS	46.83
02-8926-00-79-5385.0000	157746	CLARENCE & CHERYL WEAVER		1,494.26
01-7988-00-88-2206.0000	155299	TONY WEAVER		14.83
01-7997-00-47-6034.0000	155304	JEFFREY A WEBSTER		2,577.41
01-7997-00-73-5033.0000	155303	JEFFREY EDWARD WEBSTER		164.15
03-8899-00-36-2719.0000	160106	LARRY WELDON	HONEYSUCKLE	29.40
03-8899-00-36-2940.0000	160107	LARRY WELDON	HONEYSUCKLE	29.39
03-8899-00-36-4664.0000	160108	LARRY WELDON	HONEYSUCKLE	19.37
03-8899-00-36-4784.0000	160109	LARRY WELDON	HONEYSUCKLE	19.36
03-8899-00-36-5814.0000	160110	LARRY WELDON	HONEYSUCKLE	19.37
03-8899-00-36-5943.0000	160111	LARRY WELDON	HONEYSUCKLE	19.36
03-8899-00-37-3258.0000	160112	LARRY WELDON	HONEYSUCKLE	27.04
03-8899-00-37-5072.0000	160113	LARRY WELDON	HONEYSUCKLE	19.37
03-8899-00-37-5192.0000	160114	LARRY WELDON	HONEYSUCKLE	19.37
03-9809-00-23-4988.0000	160115	WANDA H WELLS	ALSO LOT 14 SAN MARCO	1,782.08
03-9809-00-23-6923.0000	160116	WANDA H WELLS	SAN MARCO	46.44
03-8962-00-51-9250.0000	160119	PEARL WESLEY HEIRS		103.78

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03-8972-00-56-9710.0000	160120	PEARL WESLEY HEIRS	MH OWNED BY JAMES D. FORBES	201.61
01-7999-00-78-4575.0000	155318	JOHN & RAMONA WEST		1,483.70
02-8945-00-57-8042.0000	157776	LETITIA BOGUES WHITE ETAL	ETAL=LUTHER BOGUES JR. & ELIZ.	214.36
02-8936-00-25-8405.0000	157777	LETITIA D. BOGUES WHITE		566.00
02-8946-00-27-1245.0000	157779	MOLLIE GREGORY WHITE		3,223.04
03-8953-03-04-8453.0000	160153	SARA ELIZABETH WHITE		1,073.66
02-8945-00-58-2869.0000	157791	JAMES WHITLEY, MARY WHITLEY,	ROBERT E WHITLEY DIED 12/26/18	1,191.73
01-8907-00-53-0074.0000	155366	DAVID A & KIMBERLY H WILKERSON		984.63
01-7090-00-27-5624.0000	155371	ANGELA LEIGH WILLIAMS ET AL	HEIRS: ANGELA LEIGH WILLIAMS,	469.77
02-8926-00-31-2196.0000	157806	DONALD E WILLIAMS JR		701.69
03-8980-00-61-1968.0000	160224	WILLIAMSBURG VACATION	1/2 INTEREST	53.00
03-8972-00-40-3972.0000	160227	BERTA A WILSON HEIRS	JARVIS WILSON JR DIED 11/9/15	153.97
01-7989-04-51-1623.0000	155421	SHERRE SAHARA WILSON		694.18
01-7979-00-23-2391.0000	155424	JAY G WINSLOW	RESIDUAL	2,367.11
03-8953-03-12-0365.0000	160231	KELLY R. WINSLOW	ALSO LOTS 84 & 85	436.46
01-8907-00-08-4393.0000	155442	CARLTON HODGE WOOLARD SR		2,081.01
01-7999-00-88-1906.0000	155445	KEVIN E WORDEN		885.42
03-9809-00-53-4358.0000	160255	WILLIAM G. YATES	THE POINT	62.77
02-8924-00-50-3437.0000	157890	CAROL YEAGER, MARY ANN BECKETT		7.33
02-8944-00-99-0425.0000	157896	YVONNEDA NICOLE JENKINS TRUST		6.91
** GRAND TOTALS **				365,308.67

550 Parcels updated with Lien Fee

Attachment: Tax lien for commissioners20230328102832995 (2022 Advertisement of Tax Liens on Real



Board of Commissioners
AGENDA ITEM SUMMARY SHEET

New Business

Item Number: 6.D
Meeting Date: April 03, 2023
Submitted By: Erin Burke,
Administration
Prepared by: Karen Davis

Item Title Camden Heritage Festival - Set Date

Attachments:

Summary:

The Camden County Heritage Festival is planned for September 23, 2023. This falls on the fourth Saturday in September, but does not conflict with any known area events. Going forward it is recommended the third Saturday in September be reserved for the Heritage Festival. This will allow the public, staff, and vendors to plan for future events and will hopefully prevent conflicting events from being planned.

Recommendation:
Approval.



Board of Commissioners AGENDA ITEM SUMMARY SHEET

New Business

Item Number: 6.E
Meeting Date: April 03, 2023
Submitted By: Erin Burke,
Administration
Prepared by: Karen Davis

Item Title **Sheriff's Office Salary Study**

Attachments:

Summary:

At a recent Jail Board meeting a salary increase of 7% was authorized for Jail employees. Other area law enforcement agencies have also authorized pay increases for personnel. These salary changes triggered a review of salaries within the Camden County Sheriff's Office. The internal study examined salaries of 28 adjacent agencies. The results of the study indicate that Camden County Sheriff's Office employees rank among the lowest paid in the region. The Board should consider salary adjustments to address current retention and future recruitment concerns.



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

New Business

Item Number: 6.F

Meeting Date: April 03, 2023

Submitted By: Erin Burke,
Administration
Prepared by: Karen Davis

Item Title **Tax & Planning Departments Relocation**

Attachments: 04-03-23 Relocation Renovation (PDF)

Summary:

As discussed and directed at the Board of Commissioners Annual Retreat, staff has begun examining the process and costs associated with a relocation plan for the Tax Offices and Planning Department, as well as the repurposing of an outbuilding on the Courthouse Campus for use by the Sheriff's Office. Costs and schematics are attached for review and discussion by the Board. County Manager memorandum and supporting documentation attached.



MEMORANDUM

To: Chair White & Commissioners

From: Erin Burke, County Manager

Date: April 3, 2023

RE: Tax & Planning Relocation
Sheriff's Office Outbuilding Repurposing

Background

As discussed at the retreat staff has been collecting figures on the costs associated with the relocation of the Tax Office to the Medical Office Building, the finishing of the second floor of the administration building to accommodate Planning, and the repurposing of the outbuilding at the Courthouse Complex for the Sheriff's Office.

Sheriff's Office Outbuilding

Since the original discussions the and following some additional examination it has been determined that the outbuilding at the Courthouse Complex is better suited for an inventory management and collection area as well as a vehicle outfitting area. The purposed use as an evidence building led to some additional costs and it was deemed that it would not be the best use of this asset. The new use will provide an office space for the Resource Specialist as well as a consolidate inventory management space. This frees up an office in the main building as well as a number of storage areas and closets. It will allow the Resource Specialist better access to resources on hand and better ability to manage that inventory.

The estimated cost for these improvements is: \$27,500.00
A detailed cost estimate has been attached.

Tax & Water Offices

Follow-up discussions with Tax and Water staff have resulted a very positive reception of this space. There are some minor drywall and flooring repairs to be made at the building. Additional discussions are forthcoming regarding security measures at the building. There will also be an additional cost for wiring. Staff should have those costs for the Board's review at the Monday meeting. There will be the ability to reuse some furnishings in from the existing office space but some new furniture will be required. Those needs will be determined once offices are assigned and dimensional limitations are better understood.

The estimated cost for flooring and drywall, before wiring and security is: \$34,485.
A detailed cost estimate has been attached.

Planning Relocation/Admin Renovations

The completion of the second floor of the Administration Building will include framing, drywall, windows, electrical, Cat6, and HVAC will allow for 4 offices, and a storage area. There will also be the addition of two walk up windows adjacent to the existing lobby and a secured vestibule area to control access to the building.

The estimated cost for these improvements is: \$100,000
A cost estimate has been attached.

Summary

Staff has reviewed these costs. Total estimated costs before unknown expenses at the proposed Tax & Water Offices come to \$161,954.00. A contingency cost of 10% comes to \$178,149.40. Staff feels comfortable that these projects can be completed for under \$200,000.00 and that the proposed improvements will be able to serve the citizens and function for the employees.

Next Steps

The Board will need to authorize staff to proceed with the proposals in whole with a not to exceed amount of \$200,000.00

Proposal for remodeling building behind Offices for storage for Sheriff's office

Plans are to use the building as office space, repair area for vehicle's and storage of uniforms, gear, vehicle parts, weapons and ammunition. Sometimes referred as Quartermasters.

Framing	\$6,300.00	Lumber to put wall up to separate storage and repair garage side. Install plywood on interior of exterior walls to make more secure and be able to build shelving for property. Install window in one wall to use as communications requesting for equipment. Install an interior door in new wall for pass through of storage and repair garage.
HVAC	\$10,200.00	Install system for climate control
Camera's	\$5,500.00	Install camera for security of weapons and parking lot
IT	\$1,500.00	Provide service to the county servers
Metal work	\$3,150.00	Install exterior door for the garage side of the building, keeps Everyone from having to enter through storage room.
Miscellaneous	\$4,000.00	Purchase of paint, carpet, door locks, sleeving and equipment
Total request for project and on the high side as some work can be adjusted some work done in house.		
	\$27,500	

ESTIMATE



Prepared For

Camden County / Attn: Chuck Jones
 PO Box 190, 330 East Hwy 158
 Camden, NC 27921
 (252) 340-3040

Charles Meads

414 Forest Park Rd
 Elizabeth City, NC 27909
 Phone: (252) 202-2605
 Email: obxcarpet@gmail.com
 Web: www.camcicarpet.com

Estimate # 207

Date 03/17/2023

Description	Rate	Quantity	Total
Option (1)	\$0.00	1	\$0.00
**** I RECOMMEND this Option ****			
Luxury Vinyl Planks —4 Baths & Kitchen Carpet Tiles — All Offices, Reception Area, Hallways & Air Lock			
Cove Base	\$250.00	8	\$2,000.00
Furnish & Install Black 4"			
Carpet Tiles (sf)	\$1.00	2,400	\$2,400.00
Installation			
LVP Floating	\$3.00	300	\$900.00
Installation			
Toilet	\$100.00	4	\$400.00
Optional			
Prep	\$300.00	1	\$300.00

Attachment: 04-03-23 Relocation Renovation (Tax & Planning Offices Relocation)

Material	\$10,600.00	1	\$10,600.00
Carpet Tiles 55 Boxes 2640sf			
Carpet Tile Adhesive			
Luxury Vinyl Planks 330sf			
5 Doorway End Caps			

Subtotal	\$16,600.00
Total	\$16,600.00

Attachment: 04-03-23 Relocation Renovation (Tax & Planning Offices Relocation)

ESTIMATE



Prepared For

Camden County / Attn: Chuck Jones
 PO Box 190, 330 East Hwy 158
 Camden, NC 27921
 (252) 340-3040

Charles Meads

414 Forest Park Rd
 Elizabeth City, NC 27909
 Phone: (252) 202-2605
 Email: obxcarpet@gmail.com
 Web: www.camcicarpet.com

Estimate # 208

Date 03/16/2023

Description	Rate	Quantity	Total
Option (2) Carpet Tiles in Offices Luxury Vinyl Planks in Hallways, 4 Baths, Reception Area, Kitchen & Air Lock	\$0.00	1	\$0.00
Cove Base Furnish & Install Black 4"	\$250.00	8	\$2,000.00
Carpet Tiles (sf) Installation	\$1.00	1,440	\$1,440.00
LVP Floating Installation	\$2.50	1,290	\$3,225.00
Toilet Optional	\$100.00	4	\$400.00
Prep	\$300.00	1	\$300.00
Material Carpet Tiles 33 Boxes 1584 sf Carpet Tile Adhesive Luxury Vinyl Planks 1400 sf 10 Doorway End Caps	\$13,500.00	1	\$13,500.00

Attachment: 04-03-23 Relocation Renovation (Tax & Planning Offices Relocation)

Subtotal	\$20,865.00
<hr/>	
Total	\$20,865.00

ROLLING CONSTRUCTION COMPANY
 910 West Church Street
 Elizabeth City, NC 27909
 (252) 562-4608

Camden County Administration Office
 Camden County N.C.

3/14/2023

Medical office

front area

Frame two walls in the front waiting area. Drywall / tape / mud / sand and paint. Frame window opening and install counter top with no glass. Install 36" left hand hollow core door with cove casing.
 Install 36" arch opening (no door) between two rooms
 Frame wall with 36" solid core door with steel frame between the front rooms and back offices. Stain door to match other doors. Hang dryall / tape / mud /sand.
 Sheet rock opening in the bathroom / tape / mud and sand
 Remove formica top and patch holes in reception room.

back offices

Remove any wall paper / clean off glue as best as possible/
 Paint hall ceiling with KILZ primer
 Paint all ceilings flat white (Sherwin Williams ceiling paint)
 Paint all offices and hallway using Sherwin Williams Duration)
 Paint all metal casing using Sherwin Williams Emerald epoxy
 Cover doors to protect from getting paint on them
 Remove old rubber baseboard.

Allow 2 weeks for completion

total	\$ 17,885.00
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Attachment: 04-03-23 Relocation Renovation (Tax & Planning Offices Relocation)

Proposal for remodeling of the current administrative office at 330 HWY 158 East

- | | |
|-----------------|---|
| 1. HVAC | \$17,000.00 (have two options to pick from) |
| 2. Framing | \$60,000.00 |
| 3. Card Readers | \$17,000.00 |

Estimate (on the high side) \$94,000.00 - \$100,000.00

Total cost for this project is based on the high side of work, as for the HVAC having been talking with a second company and the cost will come in lower.



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:	7.A
Meeting Date:	April 03, 2023
Submitted By:	Karen Davis, Clerk to the Board Board of Commissioners Prepared by: Karen Davis
Item Title	BOC Meeting Minutes
Attachments:	bocminutes_022223 (DOCX) bocminutes_030623 (DOCX)

**Camden County Board of Commissioners
Annual Retreat
February 22, 2023; 9:00 AM
Taylor's Oak Restaurant
101 Taylor's Lane – Camden, NC**

MINUTES

The Camden County Board of Commissioners held its annual retreat on February 22, 2023 at the Taylor's Oak Restaurant in Camden, North Carolina.

Present: Chair Tiffney White, Vice Chair Ross Munro, Commissioners Randy Krainiak, Sissy Aydlett and Troy Leary.

Staff Present: County Manager Erin Burke and Clerk to the Board Karen Davis.

Chair Tiffney White called the meeting to order at 9:00 AM.

The Board received information updates on the following from County Manager Erin Burke:

- Accomplishments
 - ♦ Library Building
 - ♦ Engineering for South Mills Waste Water Treatment Plant Expansion
 - ♦ Bid Package for Well Site 4 – construction to be completed in Fall 2023
 - ♦ E-Filing at Register of Deeds
 - ♦ New Personnel (new positions and filled vacancies):
 - Two Deputies
 - DSS Director
 - Building Code Enforcement Officer
 - Two Permit Officers
 - Social Worker Supervisor
 - Camden County Library Branch Manager
 - ♦ Heritage Festival – September 2023
 - ♦ Lucia Land Lease in Camden Commerce Park
- County Projects
 - ♦ Library
 - Completed the Building
 - HVAC Warranty Extended
 - Furniture and equipment
 - Consensus of the Board was to move forward with needed items that were assigned cost projections and for the funding to come out of the FY 2022-2023 budget.
 - ♦ Parks & Recreation / Senior Center – Priority for new construction; Consensus of the Board was to move forward in getting more detailed information in order to proceed.
 - ♦ One Mill Park
 - ♦ Well Sites
 - ♦ Wastewater Treatment Plant
 - ♦ Camden County High School
 - ♦ Emergency Medical Services – It was the consensus of the Board to instruct the County Manager to provide a cost analysis for potential Emergency Medical Services in Camden.
 - ♦ Treasure Point Rural Education Center – The Board will consider a contract with Cahoon and Kasten Architects at the March meeting.
- Facilities Planning – Tax & Water Offices, Evidence Storage (Sheriff), Planning Offices and Administration Offices
 - ♦ Potential Move of Tax & Water Offices to the Camden Medical Building
 - ♦ Storage garage behind Tax Office to be converted to Evidence Storage for Sheriff's Office
 - ♦ Potential move of Planning Offices to Administration Building first floor; Second floor to be finished to house offices of County Manager, Clerk and Finance.
 - ♦ The consensus of the Board was to move forward with acquiring cost estimates for the potential office relocations as discussed.

- ♦ After some debate in regard to the potential demolition of the current Tax and Planning building, there were four commissioners (White, Aydlett, Munro and Leary) in favor of acquiring estimates; one commissioner (Krainiak) not in favor. The majority were in favor of using the space for parking.
- Pending Development Projects
 - ♦ Camden Lakes – 1772 Dwellings
 - ♦ Keeter Barn – 37 Dwellings
 - ♦ South Mills Landing – 567 Dwellings
 - ♦ North River Crossing – 7 Dwellings (remaining to be built)
 - ♦ Camden Station – 39 Dwellings
 - ♦ Meadows at North River Crossing – 23 Dwellings
- Contracts & Leases
 - ♦ Leases
 - Success Academy
 - Pasquotank County Yacht Club
 - Mercer Farm
 - Shiloh Courthouse Fire Commission Lease with Forestry Service
 - Lucia Specialized Hauling of Virginia
 - Mangum
 - Vanguard Mobile Office lease (Cooperative Extension / Soil and Water)
 - ♦ Contracts
 - Eastern Albemarle Regional Library Agreement
 - Fire Inspections
 - 911 Communications
 - Emergency Medical Services
- Grants
 - ♦ American Rescue Plan Act (ARPA) - \$2,133,610.33
 - ♦ Opioid Settlement Fund - \$57,893.18 (very specific allowable uses)
 - ♦ One Mill Park - \$100,000
 - ♦ Parks and Recreation Trust Fund (PARTF) - \$452,000
 - ♦ Sentara Cares - \$10,000 (x 2)
 - ♦ Local Assistance & Tribal Consistency Fund - \$90,000
 - ♦ Sheriff's Office Public Safety Grants
- Staffing
 - ♦ Current Vacancies
 - Income Maintenance Caseworker
 - Buildings & Grounds Maintenance Worker
 - ♦ Upcoming Openings
 - Chief Building Inspector
 - Part-time Elections Specialist
 - ♦ Future Positions
 - EMS Director
 - Sheriff's Office
 - Maintenance Worker
 - Income Maintenance Caseworker – Possibility due to Medicaid expansion
 - ♦ Benefits
 - Salary Adjustments
 - Cost of Living Adjustment
 - Insurance – BCBS Premiums
 - Wellness Plan – YMCA Membership
 - Healthcare Spending Card
 - Holidays
 - Holiday Bonus
- Looking Forward
 - ♦ Strategic Planning (6-month process)
 - Develop a vision for Camden County.
 - Set goals based on the vision.
 - Enact initiatives based on the goals.
 - Evaluate the performance.

- ♦ Land Use Planning
 - NC General Statute 160D-501(a)(1) calls for a comprehensive plan that “sets forth goals, policies, and programs intended to guide the present and future physical, social and economic development of the jurisdiction”, or a land-use plan that “uses text and maps to designate the future use or reuse of land.” Additionally, the statute states that “[a] comprehensive plan or land-use plan is intended to guide coordinated, efficient and orderly development within the planning and development regulation jurisdiction based on an analysis of present and future needs. Planning analysis may address inventories of existing conditions and assess future trends regarding demographics and economic, environmental and cultural factors.”
- ♦ Capital Improvement Planning
 - Water Infrastructure
 - Waste Water Expansion
 - High School
 - Broadband
 - Treasure Point Rural Education Center
 - Parks & Recreation / Senior Center
- FY 2023-2024 Budget Items of Note
 - ♦ Planning
 - ♦ Revaluation
 - ♦ School Construction
 - ♦ Parks & Recreation / Senior Center
 - ♦ Water Infrastructure
 - ♦ Vehicle Replacement
 - ♦ Staffing
 - ♦ Website Upgrade
- Upcoming Potential Projects for Consideration
 - ♦ South Mills Convenience Center Site
 - ♦ Convenience Centers Decal Requirement
 - ♦ North end field office for Sheriff’s Office
- Other Matters
 - ♦ Shiloh Convenience Center Site – Consensus of the Board was to close the ‘swap shop’ permanently.

There being no further matters for discussion the Board adjourned at 3:10 PM.

Camden County Board of Commissioners
March 6, 2023
Closed Session – 6:30 PM
Regular Meeting – 7:00 PM
Camden Public Library Boardroom
118 Hwy 343 North

MINUTES

A Regular Meeting of the Camden County Board of Commissioners was held on March 6, 2023 in the boardroom of the Camden Public Library in Camden, North Carolina.

CALL TO ORDER

The meeting was called to order by Chair Tiffney White at 6:30 PM. Also Present: Commissioners Sissy Aydlett and Troy Leary. Administration Staff Present: County Manager Erin Burke and Clerk to the Board Karen Davis. Commissioner Randy Krainiak was absent and Vice Chair Ross Munro joined the Regular Meeting at 7:00 PM via conference call, as allowed by the Board's Remote Participation Policy.

Motion to go into Closed Session to discuss personnel and economic development.

RESULT:	PASSED [3-0]
MOVER:	Tiffney White
AYES:	Tiffney White, Sissy Aydlett, Troy Leary
ABSENT:	Ross Munro, Randy Krainiak

Motion to come out of Closed Session.

RESULT:	PASSED [3-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Sissy Aydlett, Troy Leary
ABSENT:	Ross Munro, Randy Krainiak

The Board came out of Closed Session at 6:50 PM and recessed until 7:00 PM, at which time the Board was reconvened by Chair White.

INVOCATION & PLEDGE OF ALLEGIANCE

Pastor Joe Brock gave the invocation and the Board led in the Pledge of Allegiance.

ITEM 1. CONSIDERATION OF AGENDA

Motion to approve the agenda as presented.

RESULT:	PASSED [4-0]
MOVER:	Troy Leary
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

ITEM 2. CONFLICT OF INTEREST DISCLOSURE STATEMENT

Clerk to the Board Karen Davis read the Conflict of Interest Disclosure Statement.

ITEM 3. PRESENTATIONS

A. Employee Recognition

- Human Resources Director Beverly Fonville recognized Lieutenant Brandon Henderson for 5 years of service with Camden County.

- Retiring Chief Deputy Meads was recognized by the Board of Commissioners and the Sheriff's Office for his 23 years of service with Camden County.

B. NC Cooperative Extension

Camden County Extension Director Austin Brown presented the 2022 *Report to the People* video, highlighting the accomplishments of Extension staff during 2022. Mr. Brown also announced Marcia Berry as the new Camden County 4-H & Youth Development Agent and Shelby Figueroa as the new 4-H Program Assistant/JCPC Coordinator.

C. US Motto Action Committee

Mr. Rick Lanier of the US Motto Action Committee presented to the Board a request to display the national motto, *In God We Trust*, on or in the County's governmental buildings. The full cost of the display is incurred by the US Motto Action Committee through funds raised by various donors. No action was taken by the Board at that time.

ITEM 4. PUBLIC COMMENTS

Mr. John Woodward of Cutters Lane, Elizabeth City, addressed the Board and asked that the Board approve the request of the US Motto Action Committee to display the US Motto in the County's governmental buildings.

ITEM 5. NEW BUSINESS

A. Tax Report – Lisa Anderson

<u>MONTHLY REPORT OF THE TAX ADMINISTRATOR TO THE CAMDEN COUNTY BOARD OF COMMISSIONERS</u>		
<u>OUTSTANDING TAX DELINQUENCIES BY YEAR</u>		
<u>YEAR</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>
2022	539,148.61	57,209.48
2021	116,937.07	8,483.47
2020	46,513.01	3,587.84
2019	24,855.18	1,858.07
2018	18,715.98	1,084.40
2017	11,507.67	1,493.43
2016	7,509.13	1,038.49
2015	6,192.75	628.26
2014	8,232.49	969.00
2013	6,300.73	4,618.93

TOTAL REAL PROPERTY TAX UNCOLLECTED	785,912.62
TOTAL PERSONAL PROPERTY UNCOLLECTED	80,971.37
TEN YEAR PERCENTAGE COLLECTION RATE	99.07%
COLLECTION FOR 2023 vs. 2022	1,199,190.61 vs. 1,074,161.69
<u>LAST 3 YEARS PERCENTAGE COLLECTION RATE</u>	
2022	93.90%
2021	98.69%
2020	99.37%

EFFORTS AT COLLECTION IN THE LAST 30 DAYS

ENDING January 2023
BY TAX ADMINISTRATOR

43	NUMBER DELINQUENCY NOTICES SENT
38	FOLLOWUP REQUESTS FOR PAYMENT SENT
4	NUMBER OF WAGE GARNISHMENTS ISSUED
1	NUMBER OF BANK GARNISHMENTS ISSUED
20	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

30 Largest Unpaid – Real

Roll	Parcel Number	Unpaid Amount	YrsDltg	Taxpayer Name	City	Property Address
R	01-8929-00-34-2503.0000	16,676.06	2	STONEBRIAR COMMERCIAL FINANCE	SOUTH MILLS	
R	02-8934-01-17-4778.0000	13,580.55	1	LARRY G. LAMB SR	CAMDEN	152 158 US W
R	02-8943-01-17-4388.0000	11,143.88	2	THOMAS REESE	CAMDEN	301 JAPONICA DR
R	01-7979-00-61-7358.0000	9,813.94	2	BERT LLC	SOUTH MILLS	HORSESHOE RD
R	03-8971-00-53-2258.0000	9,306.61	2	ABODE OF CAMDEN, INC.	SHILOH	187 C THOMAS POINT RD
R	02-8944-00-40-4542.0000	8,865.17	1	EDWARD HUNTER	CAMDEN	160 C SAND HILLS RD
R	02-8934-01-18-8072.0000	7,103.79	2	ARNOLD AND THORNLEY, INC.	CAMDEN	146 158 US W
R	02-8934-01-29-4776.5853	6,833.75	1	HASTINGS REVOCABLE TRUST	CAMDEN	110 158 US W
R	02-8935-02-66-7093.0000	6,809.51	2	B F. ETHERIDGE HEIRS	CAMDEN	158 US E
R	03-8965-00-62-8349.0000	6,435.34	1	VL DIRECTOR LAND HOLDINGS LLC	SHILOH	466 SANDY HOOK RD
R	01-7999-00-62-3898.0000	5,890.92	2	MICHAEL ASKEW	SOUTH MILLS	257 A OLD SWAMP RD
R	03-8952-00-05-0472.0000	5,801.13	2	FRANK MCILLIAN HEIRS	SHILOH	172 NECK RD
R	02-8943-01-06-9013.0000	5,760.62	2	JEWEL H. DAVENPORT	CAMDEN	WINDY HEIGHTS DR
R	02-8934-01-29-4617.0000	5,748.12	2	JAMES B. SEYMOUR ETAL	CAMDEN	112 158 US W
R	01-7989-00-43-1290.0000	5,746.20	1	KIRK-OLD SOUTH MILLS	SOUTH MILLS	MCBRIDE ST
R	02-8934-01-18-6001.0000	5,740.92	1	LINDA SUE LAMB HINTON	CAMDEN	150 158 US W
R	03-8943-02-75-4196.0000	5,728.00	2	SHERRILL M PRICE JR	SHILOH	115 COOKS LANDING RD
R	01-7989-00-01-1714.0000	5,589.67	10	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	02-8945-00-41-2060.0000	5,397.77	2	LASELLE ETHERIDGE SR. HEIRS	CAMDEN	168 BUSHELL RD
R	03-8953-04-80-5726.0000	5,340.30	1	CHESAPEAKE ASSOCIATES LIMITED	SHILOH	917 343 HWY S
R	02-8916-00-39-5170.0000	5,319.70	2	DONALD RAY JONES	CAMDEN	670 343 HWY N
R	03-9809-00-24-8236.0000	5,213.35	2	GENE W IRBY	SHILOH	503 SAILBOAT RD
R	01-7081-00-20-8262.0000	5,122.94	1	GEORGE TAYLOR AND ANNIE TAYLOR	SOUTH MILLS	178 CULPEPPER RD
R	03-9809-00-45-2682.0000	5,097.20	2	WANDA R WELLS	SHILOH	104 HIGH RD
R	03-8973-00-53-0748.0000	5,096.48	2	MORRIS L. KIGHT III	SHILOH	142 STANLEY LN
R	03-8953-00-44-8561.0000	5,019.69	1	ANTHONY TWIFORD	SHILOH	145 BEECH RIDGE RD
R	02-8954-00-43-8538.0000	4,941.32	2	BILLY ROSS FEREBEE	CAMDEN	237 PALMER RD
R	03-8973-00-40-0618.0000	4,673.45	1	SHELIA RIGGS EDWARDS	SHILOH	927 SANDY HOOK RD
R	02-8924-00-51-8144.0000	4,503.45	1	ALBEMARLE AUDIOLOGY PLLC	CAMDEN	330 158 US W
R	03-8961-00-68-3593.0000	4,381.87	2	EDWARD LANE MOORE	SHILOH	169 RAYMONS CREEK RD

30 Oldest Unpaid – Real

Roll	Parcel Number	YrsDltg	Unpaid Amount	Taxpayer Name	City	Property Address
R	02-8935-02-66-7093.0000	10	6,809.51	B. F. ETHERIDGE HEIRS	CAMDEN	158 US E
R	03-8965-00-37-4242.0000	10	3,077.96	DORA EVANS FORBES	SOUTH MILLS	HORSESHOE RD
R	03-8962-00-04-9097.0000	10	2,988.80	CECIL BARNARD HEIRS	SHILOH	352 SANDY HOOK RD
R	01-7999-00-95-3587.0000	10	2,613.78	WALTER TURNER HEIRS	SHILOH	NECK RD
R	03-8899-00-45-2682.0000	10	2,245.98	AUDREY TILLET	SOUTH MILLS	CAROLINA RD
R	03-8952-00-95-8737.0000	10	2,233.18	SEAMARK INC.	SHILOH	HOLLY RD
R	01-7999-00-32-3510.0000	10	2,022.09	LEAH BARCO	SHILOH	171 NECK RD
R	01-7988-00-91-0179.0001	10	2,014.88	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	195 BUNKER HILL RD
R	03-8953-01-07-0916.0000	10	1,943.65	MOSES MITCHELL HEIRS	SOUTH MILLS	
R	03-8943-04-93-8214.0000	10	1,862.04	L. P. JORDAN HEIRS	SHILOH	165 BUNKER HILL RD
R	01-7091-00-64-6569.0000	10	1,814.42	CLARENCE D. TURNER JR.	SOUTH MILLS	108 CAMDEN AVE
R	02-8926-00-13-6839.0000	10	1,407.85	NORTHEASTERN COMMUNITY	SHILOH	STINGY LN
R	02-8935-01-07-0916.0000	10	1,202.28	ROSETHA MERCER INGRAM	CAMDEN	123 TRAFIC RD
R	02-8936-00-24-7426.0000	10	948.81	BERNICE PUGH	CAMDEN	227 SLEEPY HOLLOW RD
R	01-7090-00-60-5052.0000	10	840.78	JOE GRIFFIN HEIRS	CAMDEN	113 BOURBON ST
R	01-7989-04-60-1558.0000	10	806.07	EMMA BRITE HEIRS	SOUTH MILLS	117 GRIFFIN RD
R	01-7989-04-60-0938.0000	10	791.77	KRIS EASON	SOUTH MILLS	116 BLOODFIELD RD
R	01-7989-04-60-1954.0000	10	786.75	CHRISTINE RIDDICK	SOUTH MILLS	152 343 HWY N
R	01-7080-00-62-1977.0000	10	719.09	SANDERS CROSSING OF CAMDEN CO	SOUTH MILLS	105 BLOODFIELD RD
R	03-8955-00-13-7846.0000	10	689.93	DAVID B. KIRBY	SHILOH	117 OTTERS PL
R	03-9809-00-33-4725.0000	10	592.37	WARRIE MERCER	SHILOH	499 SAILBOAT RD
R	03-8980-00-61-1968.0000	10	441.32	DENNIS CREASY	SHILOH	17Y NECK RD
R	03-9209-00-53-1568.0000	10	417.12	WILLIAMSBURG VACATION	SHILOH	SAILBOAT RD
R	03-8899-00-36-1568.0000	10	406.36	WILLIAM G. YATES	SHILOH	CAMDEN POINT RD
R	03-8962-00-55-5300.0000	10	367.55	PETER BUTSAVAGE	SHILOH	SAILBOAT RD
R	01-7090-00-95-5262.0000	10	310.71	OCTAVIA COPELAND HEIRS	SHILOH	HIBISCUS RD
R	03-9809-00-54-1900.0000	10	307.15	JOHN F. SAWYER HEIRS	SHILOH	457 NECK RD
R	03-8980-00-84-0931.0000	10	305.72	RODNEY STEVEN SPIVEY & CARL TRUSCHER	SOUTH MILLS	OLD SWAMP RD
			293.76		SHILOH	SAILBOAT RD
					SHILOH	218 BROAD CREEK RD

30 Largest Unpaid – Personal

Roll	Parcel Number	Unpaid Amount	YrsDltg	Taxpayer Name	City	Property Address
0001089	0001089	33,009.80	1	EASTERN CAROLINA CONST, INC.	CAMDEN	150 A 158 HWY E
0002941	0002941	2,059.39	2	BARKER'S TRUCKING, INC	SHILOH	108 SASSAFRAS LN
0000295	0000295	1,400.05	4	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
0001709	0001709	947.26	6	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
0000659	0000659	917.61	1	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
0002808	0002808	901.47	1	NORTH POINTE HAULING INC	SOUTH MILLS	103 NORTH POINTE RD
0002480	0002480	801.39	1	FSC II, LLC	SHAWBORO	380 SANDY HOOK RD
0003721	0003721	792.00	1	JIMMY'S TRUCKING & HAULING LLC	CAMDEN	127 TRAFTON RD
0002188	0002188	772.64	1	TOWNEBANK	CAMDEN	178 US 158 HWY W
0001721	0001721	693.51	2	CINDY MAYO	SOUTH MILLS	106 BINGHAM RD
0000195	0000195	632.87	1	BUDDY GREGORY'S BODY SHOP	CAMDEN	330 NORTH 34
0003192	0003192	583.73	1	ROBERT JESSE-ALDERMAN HUDGINS	CAMDEN	409 343 HWY N
0001046	0001046	543.81	1	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
0001072	0001072	520.66	10	PAM BUNDY	SHILOH	105 AARON DR
0003537	0003537	469.87	1	NATHAN MARC SEBURA	CAMDEN	343 HWY N
0003513	0003513	449.27	1	JULIE PORTER	CAMDEN	431 158 US W
0003512	0003512	397.83	1	WILLIAM ANTHONY POPE JR	CAMDEN	214 SMITH DR
0003907	0003907	386.53	2	PAUL DAVID RUSSELL	SOUTH MILLS	114 OTTERS PL
0002442	0002442	384.17	6	GERALD WHITE STALLS JR	SOUTH MILLS	116 CHRISTOPHERS WAY
0000527	0000527	368.21	1	ADAM D. & TRACY J.W. JONES	CAMDEN	133 WALSTON LN
0003017	0003017	337.95	1	MARK STANLEY MICHALSKI	SOUTH MILLS	138 CAROLINA RD
0003773	0003773	337.89	2	SEVAN NERO BARTLETT	CAMDEN	197 HERMAN ARNOLD RD
0003715	0003715	314.76	1	CHARLES CHANNING ROTEN	SOUTH MILLS	302 34 HWY N
0003415	0003415	302.75	1	IVY MIRANDA BOGUES	CAMDEN	224 NORTH RIVER RD
0000945	0000945	294.86	2	RAMONA F. TAZEWEILL	CAMDEN	239 SLEEPY HOLLOW RD
0003547	0003547	292.19	2	NICHOLAS W. STOTTS	CAMDEN	431 158 US W
0002902	0002902	281.09	2	STEPHANIE AUSMAN	SHILOH	204 POND RD
0003208	0003208	271.52	2	RICKY W JOHNSON	CAMDEN	113 PALMER DR
0001545	0001545	270.35	2	LOUIS RUGGERI	CAMDEN	390 CAMDEN CSWY
0003075	0003075	262.38	2	PATRICK WAYNE BAUM	CAMDEN	186 B BUSHELL RD

30 Oldest Unpaid – Personal

Roll	Parcel Number	YrsDltg	Unpaid Amount	Taxpayer Name	City	Property Address
0001072	0001072	10	520.66	PAM BUNDY	SHILOH	105 AARON DR
0001709	0001709	8	947.26	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
0001046	0001046	8	543.81	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
0000738	0000738	8	226.96	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
0001538	0001538	8	216.33	JEFFREY EDWIN DAVIS	CAMDEN	431 158 US W
0001106	0001106	8	200.27	JAMI ELIZABETH VANHORN	SOUTH MILLS	612 MAIN ST
0001694	0001694	8	128.34	THOMAS B THOMAS HEIRS	CAMDEN	150 158 HWY W
0000295	0000295	7	1,400.05	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
0000770	0000770	7	134.40	MARSHA GAIL BOGUES	CAMDEN	276 BELCROSS RD
0002921	0002921	7	120.68	CYNTHIA MAE BLAIN	SOUTH MILLS	122 DOCK LANDING LOOP
0002442	0002442	6	384.17	GERALD WHITE STALLS JR	SOUTH MILLS	116 CHRISTOPHERS WAY
0000945	0000945	6	294.86	RAMONA F. TAZEWEILL	CAMDEN	239 SLEEPY HOLLOW RD
0002468	0002468	6	221.37	WANDA HERNANDEZ WELLS	SHILOH	104 HIGH RD
0002968	0002968	6	202.44	MICHAEL WILLIAM MAINELLO	SOUTH MILLS	237 KESTER BARN RD
0001130	0001130	6	136.45	WILLIAM MICHAEL STONE	CAMDEN	120 MILL DAM RD S
0001689	0001689	6	125.28	MICHAEL WAYNE MYERS	SOUTH MILLS	107 ROBIN DR
0002902	0002902	5	281.09	STEPHANIE AUSMAN	SHILOH	204 POND RD
0001512	0001512	5	213.49	JOHN WESLEY BURGESS, JR.	CAMDEN	431 158 USW W
0002942	0002942	5	100.25	JAMES P. VASILOPOULOS	CAMDEN	346 343 HWY S
0003513	0003513	4	449.27	JULIE PORTER	CAMDEN	431 158 US W
0003415	0003415	4	302.75	IVY MIRANDA BOGUES	CAMDEN	224 NORTH RIVER RD
0003075	0003075	4	262.38	PATRICK WAYNE BAUM	CAMDEN	186 B BUSHELL RD
0003414	0003414	4	199.71	EDWARD A. BILL	CAMDEN	152 158 US W
0003096	0003096	4	191.26	DANIEL ELWOOD BRIGHT	CAMDEN	109 JUNIPER DR
0002978	0002978	4	177.22	JONATHAN LEWIS PUGH	SOUTH MILLS	206 MAIN ST
0003035	0003035	4	173.24	ROBERT HENRY LEE	SHILOH	121 BEECH TREE DR
0003487	0003487	4	171.51	MICHAEL RONALD MAYO II	CAMDEN	146 BELCROSS RD
0003495	0003495	4	147.34	ALY MOHAMAD	SHILOH	100 BROAD CREEK RD
0002056	0002056	4	114.25	MICHAEL T. COPELAND	CAMDEN	106 DOGWOOD DR
0003378	0003378	4	108.36	JAMES KELLEY WIGFIELD	CAMDEN	441 158 US E

Motion to approve the Tax Report as presented.

RESULT:	PASSED [4-0]
MOVER:	Ross Munro
AYES:	Tiffney White, Ross Munro, Sissy Aydtlett, Troy Leary
ABSENT:	Randy Krainiak

B. Treasure Point Rural Education Center

County Manager Erin Burke presented a contract for design and construction management services with Cahoon & Kasten Architects of Nags Head, NC for the design and construction of the Treasure Point Park Rural Education Center. The contract is a design build contract and will include the fees outlined for work with Cahoon & Kasten, as well as engineering services with Timmons Group of Elizabeth City, NC and geotechnical work by Terracon of Elizabeth City, NC.

Motion to approve the agreement with Cahoon and Kasten for the provision of design development and construction administration for the Treasure Point Rural Education Center and to authorize the County Manager to sign the contract.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

C. South Mills Water Association Letters of Request

County Manager Erin Burke presented letters of request from South Mills Water Association along with the following staff recommendations:

1. South Mills Landing

<p>SOUTH MILLS WATER ASSOCIATION, INC. 103 HALSTEAD ST. PO BOX 279 SOUTH MILLS, NC 27976 PHONE: 252-771-5620 FAX: 252-771-2380</p> <p>February 14, 2023</p> <p>Mrs. Erin Burke County Manager Camden County PO BOX 190 Camden, NC 27921</p> <p>RE: South Mills Landing Development Water REVISED REQUEST</p> <p>Dear Mrs. Burke:</p> <p>On February 10, 2023, via letter to you the Association requested an allocation of 113,400 GPD for South Mills Landing, LLC (Developer). We relied on information provided by the Developer in making that request. We have now learned from the Developer that it is willing to request a lower amount. Therefore, this letter replaces and amends our February 10 request.</p> <p>Now, the Developer has requested that the Association provide water only to Phase 1 of the development, which is 130 taps (to include residential lots and a clubhouse) at 200 GPD, for a total of 26,000 GPD.</p> <p>As you know, the Association's capacity from its wells cannot meet the Developer's need for 26,000 GPD. However, the Association can provide the water if the District supplies the water to the Association under our existing Agreement for Lease, Operating and Maintenance of Water Line and Wholesale Water Purchase Agreement dated May 12, 2011 (Water Purchase Agreement).</p> <p>Therefore, the Association requests written confirmation from you (or other authorized person) that the District, with the County's approval, will provide the 26,000 GPD required by the Developer for its South Mills Landing development. This request is being made in accordance with the Water Purchase Agreement. This request is also made in light of the County's Development Agreement with the Developer (Ordinance No. 2020-09-01). Specifically, this is a request for water as called for in Sections 7.4 and 9.3 of the Development Agreement.</p>	<p>Once we receive your confirmation, the Association will be able to proceed with accepting tap fees from the Developer to reserve the needed capacity.</p> <p>Thank you for your attention to this important step in the process of providing quality water to our community.</p> <p>Sincerely,</p> <p><i>Wayne Raper</i> Wayne Raper General Manager</p> <p>2</p>
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In accordance with section 9 of the development agreement signed and recorded February 15, 2021 between Camden County and South Mill Landing, LLC, the County agreed to the sale of water by South Camden Water & Sewer District to South Mills Water Association (SMWA) for resale to South Mills Landing. The agreed-upon allocation is 200 gallons per day (gpd) per dwelling. SMWA is requesting an allocation in the amount of 26,000 gpd for the first phase of development.

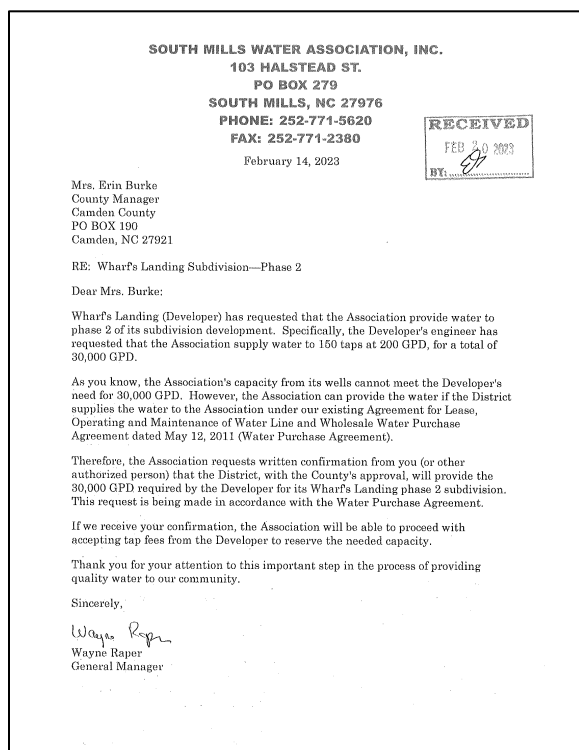
Staff has reviewed the request and recommends approval in accordance with the terms outlined in the aforementioned development agreement.

Motion to approve the sale of 26,000 gallons of water per day to the South Mills Water Association for the first phase of development of South Mills Landing.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

Attachment: bocminutes_030623 (BOC Meeting Minutes)

2. Wharf's Landing Phase II



Wharf's Landing Phase I was recorded with the Register of Deeds on January 30, 2002. Phase I was platted following a rezoning that was part of a larger piece of property which included future phases. However, those phases were not approved as part of a larger master plan with a development agreement. The developer will need to begin the subdivision process for Phase II for there to be an allocation put into reserve for the proposed 150 homes.

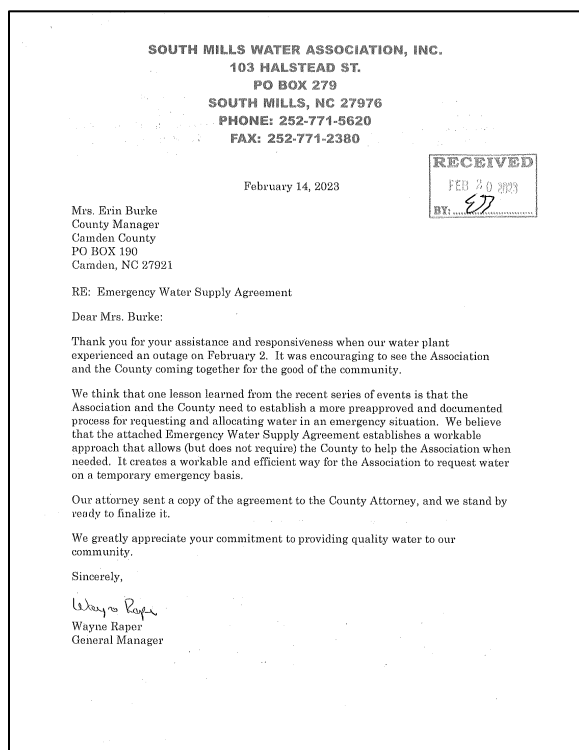
Staff has reviewed the request and recommends denial of the request as there is not a development agreement in place, nor an existing platted subdivision.

Motion to deny this request as there is not a development agreement in place, nor an existing platted subdivision.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

Attachment: bocminutes_030623 (BOC Meeting Minutes)

3. Emergency Water Supply Agreement



The Board of Commissioners met during an Emergency Meeting on February 3, 2023 in accordance with NCGS 143-318.12(b)(3) to provide water to SMWA on an emergency basis due to a power failure at their plant. Camden County is openly committed to ensuring the residents of the County have reliable access to potable water even under emergency circumstances.

Staff has reviewed this request and recommends the Board continue to use the Emergency Meeting procedures pursuant to NCGS 143-318.12(b)(3) in order to consider emergency water allocations on a case-by-case basis and deny the request to enter into a standing emergency agreement.

Motion to consider emergency water allocations on a case-by-case basis and deny the request to enter into a standing emergency agreement.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

Attachment: bocminutes_030623 (BOC Meeting Minutes)

4. South Mills Village

<p>SOUTH MILLS WATER ASSOCIATION, INC. 103 HALSTEAD ST. PO BOX 279 SOUTH MILLS, NC 27976 PHONE: 252-771-5620 FAX: 252-771-2380</p> <p>February 17, 2023</p> <p>Mrs. Erin Burke County Manager Camden County PO BOX 190 Camden, NC 27921</p> <p>RE: South Mills Village</p> <p>Dear Mrs. Burke:</p> <p>Thank you for meeting with Association representatives on January 30, 2023. At that meeting, we requested water for the unincorporated area known as the village of South Mills. Recall that those Association customers located in the village to the west of the Dismal Swamp Canal are supplied by the Association's water plant. Their usage averages approximately 30,000 GPD.</p> <p>We have not received a reply, so we are making a formal request under the Agreement for Lease, Operating and Maintenance of Water Line and Wholesale Water Purchase Agreement dated May 12, 2011 (Water Purchase Agreement) entered into by the County and the Association. The Association believes that our village customers can be better served if the Association purchases water from the County on a wholesale basis. This resell of the County water is allowed through the Water Purchase Agreement.</p> <p>The Association's plant is currently working, but its water supply projections and required upgrades make using water provided through the Water Purchase Agreement the more cost-effective and sustainable option. Therefore, the Association requests written confirmation from you (or other authorized person) that the District, with the County's approval, will provide the 30,000 GPD required by the Association for the village customers west of the canal. This request is being made in accordance with the Water Purchase Agreement.</p>	<p>We believe that this arrangement is in the best interest of our customers and the County's citizens. Thank you for your cooperation in ensuring that our community is supplied with water in a cost-effective and efficient way.</p> <p>Sincerely,</p> <p><i>Wayne Raper</i> Wayne Raper General Manager</p> <p style="text-align: center;">2</p>
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Camden County is openly committed to ensuring the residents of the County have reliable access to potable water. The request to permanently provide water to SMWA for service to their entire customer base creates a profit-making enterprise. SMWA pays a nominal bulk water rate to South Camden Water & Sewer District and sells the same water at a considerable profit to their customers.

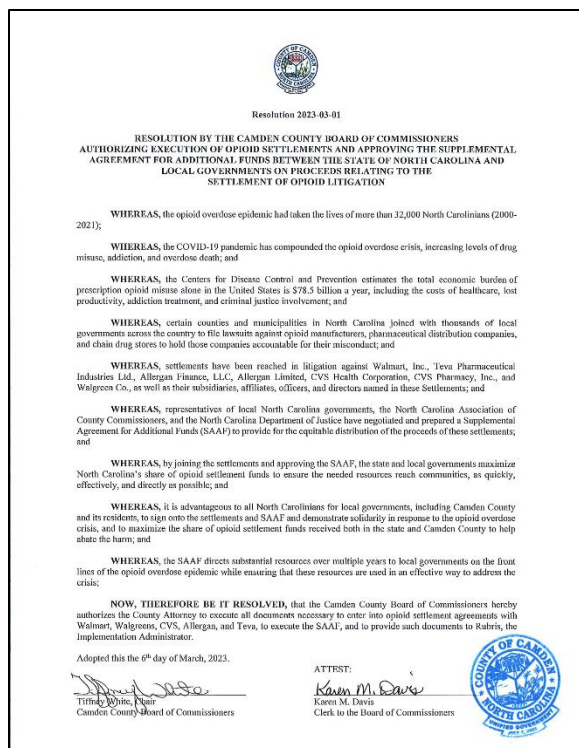
Staff has reviewed this request and recommends denial, as it is not the intent to support a private entity making a profit on the provision of a public service.

Motion to deny the request as it is not the intent of the County to support a private entity making a profit on the provision of a public service.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

D. Resolution 2023-03-01 Approving Supplemental Opioid Settlement – Erin Burke

The North Carolina Department of Justice announced five new opioid settlements with CVS, Walgreens, Walmart, Allergan and Teva. The distribution formula will mirror the original MOA allocation model outlined in the first settlement agreement, which Camden County signed in 2021. The proposed resolution authorizes staff to sign the settlement documents.



Motion to approve Resolution 2023-03-01 and authorize the County Attorney to execute all documents necessary to enter into the additional opioid settlement agreement as presented.

RESULT: PASSED [4-0]
MOVER: Ross Munro
AYES: Tiffney White, Ross Munro, Sissy Aydllett, Troy Leary
ABSENT: Randy Krainiak

ITEM 6. BOARD APPOINTMENTS

- A. Tourism Development Authority – Reappointment of Sarah Hill as Chair
- B. Library Board – Appointment of Katie Koch

Motion to approve the board appointments as presented.

RESULT: PASSED [4-0]
MOVER: Ross Munro
AYES: Tiffney White, Ross Munro, Sissy Aydllett, Troy Leary
ABSENT: Randy Krainiak

South Camden Water & Sewer District Board of Directors

Chair White recessed the Board of Commissioners and called to order the South Camden Water & Sewer District Board of Directors Meeting.

Public Comments – None

Consideration of the Agenda

Motion to approve the agenda as presented.

RESULT: PASSED [4-0]
MOVER: Tiffney White
AYES: Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT: Randy Krainiak

New Business

A. Monthly Report – Chuck Jones

South Camden Water & Sewer Board
Monthly Work Order Statistics Report
 Period: January 2023

	Submitted Work Orders	Completed Work Orders	Percentage Completed	Status of Uncompleted Work Orders
Water/Distribution	87	87	100%	0
Sewer/Collection	0	0	100%	0

New Services installed:

Locates:

Water Line: 106
 Sewer Line: 12
 Water & Sewer, same ticket: 6
 Hydrant flow test: 0

Public Works Director Notes/Comments:

Ten work orders have been reviewed for accuracy.

Water treated at the water treatment plant in January: 14 795 679 gallons
 Daily average water usage for January: 477 280 gallons
 Current treatment capacity at the water treatment plant: 720 000

On 3 January 2023 the 14" line that feeds the north end of the county split. It was repaired with assistance from Eastern Carolina Construction. The county lost approximately 550,000 gallons of water.

<u>2023 High Service Pump Flows</u>		
Month	Monthly Total	Average Daily Use
January 2023	14,795,679	477,280
February 2023		
March 2023		
April 2023		
May 2023		
June 2023		
July 2023		
August 2023		
September 2023		
October 2023		
November 2023		
December 2023		
Yearly Totals		

SOUTH CAMDEN WATER & SEWER BOARD MONTHLY WATER STATISTICS REPORT										
Date	Work Orders Submitted	Percentage Complete	Uncompleted	Water / Distribution	Sewer /Collection	Water Locates	Sewer Locates	Water / Sewer Locate	Hydrant Flow Test	New Svc Installed
2021										
Sept	120	100%	0%	119	1	77	15	0	0	3
Oct	95	100%	0%	93	0	64	15	2	0	0
Nov	72	100%	0%	72	0	37	0	2	0	2
Dec	86	100%	0%	85	1	43	8	7	0	0
2022										
Jan	90	100%	0%	89	1	96	6	6	0	0
Feb	108	100%	0%	108	0	73	5	4	0	0
March	90	100%	0%	89	1	64	7	6	0	1
April	82	100%	0%	81	1	74	13	4	0	5
May	95	100%	0%	94	1	58	11	2	0	1
June	127	100%	0%	126	1	87	8	4	0	2
July	121	100%	0%	120	1	73	13	11	0	1
August	129	100%	0%	128	1	39	6	5	3	1
Sept	96	100%	0%	95	1	82	10	4	8	0
Oct	84	100%	0%	84	0	110	8	7	5	1
Nov	76	100%	0%	76	0	76	5	8	6	2
Dec	86	100%	0%	86	0	73	1	4	5	0
2023										
Jan	87	100%	0	87	0	106	12	6	0	0

2023 SMWA USAGE												
Date	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	146,000											
2	144,000											
3	166,000											
4	122,400											
5	141,000											
6	140,334											
7	140,333											
8	140,333											
9	142,000											
10	133,000											
11	128,000											
12	124,000											
13	143,000											
14	143,000											
15	143,000											
16	149,000											
17	124,800											
18	132,100											
19	137,200											
20	134,634											
21	134,633											
22	134,633											
23	139,400											
24	88,400											
25	165,000											
26	94,000											
27	150,800											
28	150,800											
29	150,800											
30	175,900											
31	69,800											
TOTAL	4,228,300											
Average	136,397											
Maximum	175,900											

SOUTH CAMDEN WATER & SEWER DISTRICT MONTHLY WATER REPORT														
month	active meters	work orders	locates	new serv	gallons sold meters water	tap fees	total collected	gallons sold meters sewer Core	sewer collected Core	sewer cust Core	gallons sold meters sewer S. Mills	sewer collected S. Mills	sewer cust	sewer S. Mills
2021														
January	2,229	102	107	1	14,409,048	\$8,000.00	\$129,184.92	527,020	\$7,987.76	54	291,760	\$3,098.79	88	
February	2,232	87	108	3	12,472,543	\$28,000.00	\$160,585.13	551,050	\$8,593.99	54	228,970	\$3,738.52	89	
March	2,240	86	152	1	12,047,251	\$12,000.00	\$150,411.28	503,510	\$8,656.06	54	208,440	\$3,597.83	89	
April	2,251	65	139	5	14,759,968	\$66,833.00	\$192,635.30	565,960	\$9,257.62	54	201,240	\$3,348.69	89	
May	2,256	88	115	2	15,271,509	\$4,000.00	\$141,268.11	617,470	\$9,195.13	54	322,120	\$3,572.33	90	
June	2,261	101	92	2	15,376,790	\$4,000.00	\$153,214.83	523,050	\$9,215.37	54	261,700	\$3,274.74	89	
July	2,272	87	104	0	14,246,240	\$98,967.00	\$243,922.11	500,330	\$9,368.09	54	236,290	\$3,936.63	90	
August	2,276	89	125	4	17,838,990	\$4,000.00	\$139,706.73	531,930	\$7,445.29	54	455,480	\$4,238.87	90	
September	2,283	120	92	3	13,813,320	\$16,000.00	\$174,303.27	619,170	\$7,978.48	54	418,660	\$3,268.90	90	
October	2,287	95	81	0	14,815,201	\$0.00	\$127,114.75	1,196,860	\$9,904.44	54	315,360	\$3,746.87	90	
November	2,293	72	39	2	13,763,517	\$3,500.00	\$145,643.68	770,130	\$16,643.68	54	264,430	\$6,370.61	90	
December	2,298	86	58	0	13,930,906	\$0.00	\$145,160.49	761,500	\$12,600.22	54	286,870	\$4,002.82	89	
2022														
January	2,298	90	108	0	13,739,659	\$4,000.00	\$136,306.83	555,880	\$11,704.03	55	244,676	\$3,781.90	89	
February	2,299	108	82	0	12,108,415	\$2,500.00	\$135,512.42	589,080	\$9,851.08	55	234,674	\$3,980.47	89	
March	2,275	90	77	1	12,047,251	\$65,667.00	\$194,073.56	503,510	\$7,234.28	54	237,641	\$3,557.94	87	
April	2,320	82	91	5	22,574,098	\$8,000.00	\$117,609.55	716,960	\$10,988.75	54	257,949	\$3,588.01	88	
May	2,328	95	71	1	13,617,980	\$16,000.00	\$160,306.33	674,480	\$13,045.03	54	269,770	\$3,335.55	89	
June	2,334	126	91	2	16,466,975	\$35,700.00	\$166,905.67	624,410	\$8,810.69	56	267,930	\$3,404.49	88	
July	2,339	121	97	1	16,136,579	\$500.00	\$142,712.18	542,530	\$11,113.40	56	253,630	\$3,135.85	91	
August	2,345	129	50	1	14,628,312	\$4,300.00	\$155,258.49	523,100	\$8,497.51	56	280,139	\$4,187.02	91	
Sept	2,346	96	96	0	15,285,732	\$8,000.00	\$149,488.63	2,346	\$8,986.17	56	293,411	\$3,618.25	91	
Oct	2,349	84	125	1	14,538,209	\$16,300.00	\$159,619.57	738,250	\$10,157.62	56	312,640	\$3,676.01	90	
Nov	2,351	76	89	2	13,309,510	\$12,200.00	\$154,779.18	777,510	\$10,759.43	66	282,225	\$4,064.97	90	
Dec	2,354	86	78	0	12,132,198	\$300.00	\$144,828.03	723,210	\$14,333.64	56	273,925	\$4,131.12	90	
2023														
January	2,352	87	124	0	24,185,560	\$77,001.00	\$207,841.11	625,700.00	\$11,788.69	56	356,585.00	\$3,805.19	89	

Motion to approve the monthly report as presented.

RESULT: PASSED [4-0]
MOVER: Troy Leary
AYES: Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT: Randy Krainiak

Motion to adjourn South Camden Water & Sewer Board of Directors.

RESULT:	PASSED [4-0]
MOVER:	Sissy Aydlett
AYES:	Tiffney White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

Chair White adjourned the South Camden Water & Sewer Board of Directors and reconvened the Board of Commissioners.

ITEM 7. CONSENT AGENDA**A. BOC Meeting Minutes**

- February 3, 2023
- February 6, 2023
- February 13, 2023

B. Budget Amendments

2022-23-BA030
CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Revenues			
70399400-439900	Fund Balance Appropriated	\$10,000	
Expenses			
704200-533000	Supplies	\$10,000	


This Budget Amendment is made to appropriate funds from fund balance appropriated in the Revaluation fund to the supplies expense for needed supplies to send out mailings.

This will result in no change to the Contingency of the General Fund.

Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 6th day of March, 2023.

Karen M. Davis Clerk to Board of Commissioners
Tiffney White Chair, Board of Commissioners



2022-23-BA031
CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Revenues			
70399400-439900	Fund Balance Appropriated	\$4,200	
Expenses			
104100-514000	Travel	\$4,200	


This Budget Amendment is made to appropriate funds from fund balance appropriated in the Administration Travel line per County Manager's contract.

This will result in no change to the Contingency of the General Fund.

Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 6th day of March, 2023.

Karen M. Davis Clerk to Board of Commissioners
Tiffney White Chair, Board of Commissioners



2022-23-BA032
CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Revenues			
3235060-438400	Gill Shop Sales	\$3,500	
Expenses			
326000-527400	Purchase for Resale	3,400	
326000-537000	NC Sales Tax	50	
326000-537001	County Sales Tax	50	


This Budget Amendment is appropriate additional monies received from sales to expenses.

This will result in no change to the Contingency of the General Fund.

Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 6th day of March, 2023.

Karen M. Davis Clerk to Board of Commissioners
Tiffney White Chair, Board of Commissioners



C. School Budget Amendments

Budget Amendment
Camden County Schools Administrative Unit
Federal Grant Fund

The Camden County Board of Education at a meeting on the 9th day of February 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	Increase	Decrease
5100	Regular Instructional Services		1,680.54	
5200	Special Population Services		75,775.77	
5300	Alternative Programs & Svcs.		24,007.38	
5400	School Leadership Services		10,557.00	
5800	School Based Support Svcs.			24,007.38
6100	Payments to Other Gov't Units		1,910.85	

Explanation: Revenues increased for carryover funds

Total Appropriation in Current Budget	\$	1,583,330.13
Amount of Increase/Decrease of Above Amendment	+	89,924.16
Total Appropriation in Current Amended Budget	\$	1,673,254.29

Passed by majority vote of the Board of Education of Camden County on the 9th day of February, 2023.


[Signature]
Chairman, Board of Education

[Signature]
Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 6th day of March 2023.

[Signature]
Chairman, Board of County Commissioners

[Signature]
Clerk, Board of County Commissioners



Budget Amendment
Camden County Schools Administrative Unit
Local Current Expense Fund

The Camden County Board of Education at a meeting on the 9th day of February, 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	Increase	Decrease
5200	Special Populations Services		126.09	
5800	School-Based Support Services		25,000.00	
6100	Support & Development Services		4,500.00	
6900	Policy, Leadership and Public			4,656.09

Explanation:

Total Appropriation in Current Budget	\$	3,307,865.00
Amount of Increase/Decrease of Above Amendment	+	25,000.00
Total Appropriation in Current Amended Budget	\$	3,332,865.00

Passed by majority vote of the Board of Education of Camden County on the 9th day of February, 2023.


[Signature]
Chairman, Board of Education

[Signature]
Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 6th day of March 2023.

[Signature]
Chairman, Board of County Commissioners

[Signature]
Clerk, Board of County Commissioners



Budget Amendment
Camden County Schools Administrative Unit
State Public School Fund

The Camden County Board of Education at a meeting on the 9th day of February, 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	Increase	Decrease
5100	Regular Instructional Services		75,287.48	
5200	Special Populations Services		1,491.74	
6900	Policy, Leadership & Public		338.70	

Explanation:

Total Appropriation in Current Budget	\$	18,196,924.40
Amount of Increase/Decrease of Above Amendment	+	77,117.92
Total Appropriation in Current Amended Budget	\$	18,274,042.32

Passed by majority vote of the Board of Education of Camden County on the 9th day of February, 2023.


[Signature]
Chairman, Board of Education

[Signature]
Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 6th day of March 2023.

[Signature]
Chairman, Board of County Commissioners

[Signature]
Clerk, Board of County Commissioners



Budget Amendment
Camden County Schools Administrative Unit
State Public School Fund

The Camden County Board of Education at a meeting on the 9th day of February, 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	Increase	Decrease

Explanation:

Total Appropriation in Current Budget	\$	18,274,042.32
Amount of Increase/Decrease of Above Amendment	+	0.00
Total Appropriation in Current Amended Budget	\$	18,274,042.32

Passed by majority vote of the Board of Education of Camden County on the 9th day of February, 2023.


[Signature]
Chairman, Board of Education

[Signature]
Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 6th day of March 2023.

[Signature]
Chairman, Board of County Commissioners

[Signature]
Clerk, Board of County Commissioners



Budget Amendment
Camden County Schools Administrative Unit
Capital Outlay Fund

The Camden County Board of Education at a meeting on the 9th day of February, 2023, passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	
		Increase	Decrease
9100	Category I Projects	78,653.17	
9110	Category I Projects		42,416.69
9120	Category I Projects	0.00	
9130	Category I Projects		36,236.48
9200	Category II Projects	21,176.93	
9210	Category II Projects		7,365.15
9300	Category III Projects	44,567.22	

Explanation:

Total Appropriation in Current Budget	\$	731,311.08
Amount of Increase / (Decrease) of Above Amendment		+ 58,379.00
Total Appropriation in Current Amended Budget	\$	789,690.08

Passed by majority vote of the Board of Education of Camden County Schools on the 9th day of February, 2023.


[Signature]
Chairman, Board of Education

[Signature]
Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes in the minutes of said Board, this 6th day of March 2023.

[Signature]
Chairman, Board of County Commissioners

[Signature]
Clerk, Board of County Commissioners



D. DMV Monthly Report

STATE OF NORTH CAROLINA

COUNTY OF CAMDEN

TO: The Tax Administrator of Camden County April, 23 Renewals Due 5/15/23

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
36,681.23	32,685.37	21,306.64	90,673.24

Witness my hand and official seal this 7th day of March 2023

[Signature]
Chair, Camden County Board of Commissioners

Attest:

[Signature]
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.

[Signature]
Tax Administrator of Camden County

E. Pickups, Releases & Refunds



NAME	REASON	NO.
Robert Paul McIntosh	Turned in Plates - Refund	Pick-up/23257
	\$504.42	68298526
James R. Williams	Deferred Taxes	Pick-up/22622
	\$3,859.07	R-128239-2020
		R-135675-2021
		R-157809-2022

F. Tax Refunds Over \$100

ACS Tax System 2/24/23 16:52:20	REFUNDS OVER \$100.00 Refunds to be Issued by Finance Office	CAMDEN COUNTY	Page 1
Refund\$ 851.18	Remit To: SICARIO PROPERTIES INC PO BOX 176 MOYOCK NC 27958	Reference: 2022 R 02-8935-01-28-9780.0000 overpayment	Drawer/Transaction Info: 20230221 1 272503
851.18 Total Refunds			***
Submitted by <u>Lisa S. Anderson</u> Date <u>2-27-23</u> Lisa S. Anderson, Tax Administrator Camden County			
Approved by <u>Tiffney White</u> Date <u>3-7-23</u> Tiffney White, Chair Camden County Board of Commissioners			

Attachment: bocminutes_030623 (BOC Meeting Minutes)

G. Tax Collection Report

Tax Collection Report JANUARY 2023					
Day	Amount	Amount	Name of Account	Deposits	Internet
	\$	\$	\$	\$	\$
				-	
3	107,481.81			107,481.81	
	103,264.44			103,264.44	
4	96,277.76			96,277.76	
5	251,776.06		Refund - \$186.36	251,776.06	
6	33,185.59		PSN - Refund - \$7.52		33,185.59
	36,992.85		Refund - \$9.68	36,992.85	
9	55,833.12		Refund - \$0.01	55,833.12	
10	57,929.98			57,929.98	
11	5,866.81			5,866.81	
12	7,973.24			7,973.24	
13	42,914.64			42,914.64	
17	438,674.77			438,674.77	
18	5,892.80			5,892.80	
19	1,952.59			1,952.59	
20	24,712.81		Refund - \$0.17	24,712.81	
23	1,718.77			1,718.77	
	17,079.53		PSN		17,079.53
24	8,043.77			8,043.77	
25	2,626.55			2,626.55	
26	3,954.06			3,954.06	
27	6,095.47		Refund - \$27.60	6,095.47	
30	6,914.22			6,914.22	
31	7,169.63		Refund - \$3.48	7,169.63	
	4,851.32			4,851.32	
	8,764.40		PSN		8,764.40
			\$975.42 payment by Tracey Dixon		
			on 1/20/2023 was already paid.		
	\$1,337,946.99			\$1,278,917.47	\$ 59,029.52
Total Deposits and PSN	\$1,337,946.99			\$1,337,946.99	
			PSN Check fees - \$24.20 - for info only, fees were paid to PSN		
	\$ (234.82)	Refund			
	\$ -	Over			
		Shortage			
	\$ -	Adjustment			
NET TOTAL	\$1,337,712.17				
Submitted by:			Date:	2-7-23	
Approved by:			Date:	3-7-23	

Attachment: bocminutes_030623 (BOC Meeting Minutes)

H. Vehicle Refunds Over \$100

Vehicle Refunds Over \$100.00
North Carolina Vehicle Tax System

NCVTS Pending Refund report

JAN, 2023 REFUNDS OVER \$100.00

Payer Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund	Bill #	Plate	Status	Transaction	Refund Description	Refund	Create	Authorization Date	Tax	Levy	Change	Interest	Total
BURLY, CHEYENNE SKY	BURLY, CHEYENNE SKY	BURLY, MELANIE DAWN	208 BEECHNUT AVE		SOUTH MILLS, NC 27976	Proration	0051680518	HAZ2837	AUTHORIZED	178370794	Refund Generated due to proration on Bill #0061680518-2021-2021-0000-00	Tag Surrender	01/16/2023	1/16/2023 11:17:18 AM	1843	Tax	(\$1.81)	\$0.00	(\$157.47)
DOWN RIVER FARMS INC	DOWN RIVER FARMS INC		1381 SOUTH HWY 343		SHILOH, NC 27974	Proration	0070035119	YV3484	AUTHORIZED	178259370	Refund Generated due to proration on Bill #0070035119-2022-2022-0000-00	Tag Surrender	01/24/2023	1/31/2023 8:56:53 AM	1843	Tax	(\$1.81)	\$0.00	(\$131.89)
FOREHAND, JOHNNY PAUL JR	FOREHAND, JOHNNY PAUL JR		140 LAUREN LN		CAMDEN, NC 27921	Proration	0060275076	EMH8063	AUTHORIZED	178370748	Refund Generated due to proration on Bill #0060275076-2021-2022-0000-00	Tag Surrender	01/05/2023	1/6/2023 11:17:18 AM	1843	Tax	(\$1.52)	\$0.00	(\$152.00)
FOSS, DAVID MICHAEL	FOSS, DAVID MICHAEL		120 CAROLINA RD		SOUTH MILLS, NC 27976	Proration	0063137007	HLF7323	AUTHORIZED	179259390	Refund Generated due to proration on Bill #0063137007-2022-2022-0000-00	Tag Surrender	01/05/2023	1/10/2023 8:56:53 AM	1843	Tax	(\$1.53)	\$0.00	(\$153.00)
HENDERSON, AUDIO METRIC S INC	HENDERSON, AUDIO METRIC S INC		PO BOX 2443		ELIZABETH CITY, NC 27808	Proration	0050738222	YA148263	AUTHORIZED	178259474	Refund Generated due to proration on Bill #0050738222-2022-2022-0000-00	Tag Surrender	01/05/2023	1/10/2023 8:56:53 AM	1843	Tax	(\$1.53)	\$0.00	(\$153.00)
MARTIN, CHRISTOPHER DALE	MARTIN, CHRISTOPHER DALE		112 CAROLINA RD		SOUTH MILLS, NC 27976	Proration	0064388492	EPNYBP	AUTHORIZED	178370788	Refund Generated due to proration on Bill #0064388492-2021-2022-0000-00	Tag Surrender	01/05/2023	1/6/2023 11:17:18 AM	1843	Tax	(\$1.30)	\$0.00	(\$130.00)
NUMANOVIC, AHMEDIN	NUMANOVIC, AHMEDIN		280 KEETER BARN RD		SOUTH MILLS, NC 27976	Proration	0059994813	H0K3624	AUTHORIZED	178509980	Refund Generated due to proration on Bill #0059994813-2021-2021-0000-00	Tag Surrender	01/09/2023	1/10/2023 8:23:01 AM	1843	Tax	(\$1.46)	\$0.00	(\$146.00)
PATTERSON, KEVIN ROBERT	PATTERSON, KEVIN ROBERT	PATTERSON, NICOLE ALDER	500 BRIDGE CT	APT 303	CAMDEN, NC 27921	Proration	0067811943	H0W4357	AUTHORIZED	178259348	Refund Generated due to proration on Bill #0067811943-2022-2022-0000-00	Tag Surrender	01/24/2023	1/31/2023 8:56:53 AM	1843	Tax	(\$2.51)	\$0.00	(\$251.00)
WIESNER, KATHRYN ALEXANDRA	WIESNER, KATHRYN ALEXANDRA	ANGEL, DANNY LEE SR	607 MAIN ST		SOUTH MILLS, NC 27976	Proration	0068043738	HET9838	AUTHORIZED	178259470	Refund Generated due to proration on Bill #0068043738-2022-2022-0000-00	Tag Surrender	01/24/2023	1/31/2023 8:56:53 AM	1843	Tax	(\$1.15)	\$0.00	(\$115.00)

Submitted by Lisa S. Anderson Date 2-9-23
Lisa S. Anderson, Tax Administrator Camden County

Approved by Tiffany White Date 3-7-23
Tiffany White, Chairman Camden County Board of Commissioners

I. American Rescue Plan Act Policies – Herein incorporated by reference, on file in the Finance Office.

Motion to approve the Consent Agenda as presented.

RESULT:	PASSED [4-0]
MOVER:	Tiffany White
AYES:	Tiffany White, Ross Munro, Sissy Aydlett, Troy Leary
ABSENT:	Randy Krainiak

ITEM 8. COUNTY MANAGER'S REPORT

County Manager Erin Burke included the following in her report:

- Attended the following meetings:
 - JCPC Meeting
 - NC Division of Information Technology Zoom Meeting
 - Ministers' Advisory Council
 - Pasquotank Camden EMS Quarterly Meeting
- Facilities Planning Coordination with department heads
- Courthouse sewer line extension under the railroad tracks
- JCPC Coordinator interviews
- Revaluation Meeting with Tax Administrator; notices to be mailed in April
- Annual Retreat preparation and debrief
- Salary & staffing discussions with the Sheriff
- Met with lobbyist to discuss water and infrastructure needs
- Highlighted *The Golden Times*, Senior Center Newsletter

ITEM 9. COMMISSIONERS' REPORTS

Commissioner Aydlett included the following in her report:

- The Board of Commissioners held its Annual Retreat in February and was a very productive meeting.
- Attended a meeting of Albemarle Regional Health Services.
- Participated in a ride-along with the Sheriff's.
- Attended the Pasquotank Camden EMS meeting with Chair White.
- Attended a meeting at the Albemarle Commission and learned a great deal about all the Commission does.

Chair White added that things are going in a good direction for the County.

ITEM 10. INFORMATION, REPORTS & MINUTES FROM OTHER AGENCIES

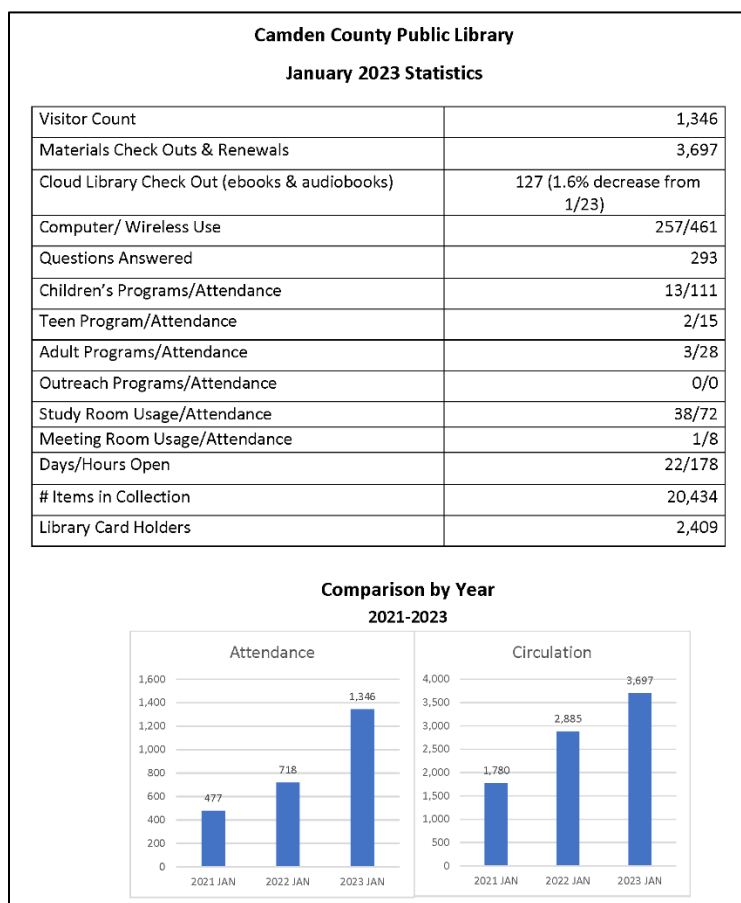
Included for information only:

A. Register of Deeds Report

Camden County Register of Deeds: Tammie Krauss January 2023 Daily Deposit										
DATE	NC CHILDREN'S TRUST	NC DOM. VIO. FUND	STATE REV. STAMPS	COUNTY REV. STAMPS	RETIREMENT	AUTO FUND	STATE TREASURY	ROD GENERAL	TOTAL	
01/03/23	\$ -	\$ -	\$ 557.13	\$ 579.87	\$ 3.26	\$ 19.43	\$ 24.80	\$ 169.51	\$	1,354.00
01/04/23	\$ -	\$ -	\$ 303.80	\$ 316.20	\$ 4.92	\$ 30.66	\$ 37.20	\$ 255.22	\$	948.00
01/05/23	\$ -	\$ -	\$ 719.81	\$ 749.19	\$ 3.45	\$ 18.83	\$ 43.40	\$ 164.32	\$	1,699.00
01/06/23	\$ 5.00	\$ 30.00	\$ 377.30	\$ 392.70	\$ 4.84	\$ 23.88	\$ 43.40	\$ 214.88	\$	1,092.00
01/09/23			\$ -	\$ -	\$ 3.33	\$ 19.29	\$ 31.00	\$ 168.23	\$	221.85
01/10/23	\$ -	\$ -	\$ 360.64	\$ 375.36	\$ 3.75	\$ 23.71	\$ 24.80	\$ 197.74	\$	986.00
01/11/23					\$ 0.56	\$ 3.03	\$ 6.20	\$ 27.21	\$	37.00
01/12/23	\$ 5.00	\$ 30.00	\$ 440.02	\$ 457.98	\$ 4.53	\$ 23.56	\$ 37.20	\$ 201.71	\$	1,200.00
01/13/23	\$ 15.00	\$ 90.00	\$ 1,704.22	\$ 1,773.78	\$ 9.68	\$ 48.27	\$ 68.20	\$ 413.65	\$	4,122.80
01/17/23			\$ 379.75	\$ 395.25	\$ 4.00	\$ 24.22	\$ 31.00	\$ 207.38	\$	1,041.60
01/18/23			\$ 185.71	\$ 193.29	\$ 3.51	\$ 17.46	\$ 55.80	\$ 157.23	\$	613.00
01/19/23					\$ 0.72	\$ 4.73		\$ 42.55	\$	48.00
01/23/23					\$ 4.14	\$ 25.92	\$ 18.60	\$ 227.34	\$	276.00
01/24/23			\$ 117.60	\$ 122.40	\$ 1.54	\$ 9.43	\$ 12.40	\$ 79.63	\$	343.00
01/25/23					\$ 1.88	\$ 10.97	\$ 18.60	\$ 93.55	\$	125.00
01/26/23			\$ 25.48	\$ 26.52	\$ 2.90	\$ 14.67	\$ 43.40	\$ 132.03	\$	245.00
01/27/23	\$ 5.00	\$ 30.00	\$ 122.01	\$ 126.99	\$ 2.30	\$ 10.34	\$ 12.40	\$ 92.96	\$	402.00
01/30/23			\$ 147.00	\$ 153.00	\$ 0.84	\$ 4.91	\$ 6.20	\$ 44.05	\$	356.00
01/31/23					\$ 0.48	\$ 2.53	\$ 6.20	\$ 22.79	\$	32.00
									\$	-
									\$	-
									\$	0.00
									\$	0.00
									\$	-
TOTAL	\$ 30.00	\$ 180.00	\$ 5,440.47	\$ 5,662.53	\$ 60.63	\$ 335.84	\$ 520.80	\$ 2,911.98	\$	15,142.25

Ledger Report Fee Distribution TAMMIE KRAUSS, REGISTER OF DEEDS Camden, NC Date Range From Sunday, January 01, 2023 to Tuesday, January 31, 2023	
Name	Amount
NC Children's Trust Fund	\$30.00
NC Domestic Violence Fund	\$180.00
State Revenue Stamp	\$5,440.47
County Revenue Stamp	\$5,662.53
Land Transfer Fee	\$0.00
Floodplain Map Fund	\$0.00
Supplemental Retirement	\$60.63
ROD Automation Fund	\$335.84
Dept Of Cultural Resources	\$0.00
Vital Records Fund	\$0.00
State General Fund	\$0.00
State Treasurer Amount	\$520.80
ROD General Fund	\$2,911.98
Total Distribution For Period	\$15,142.25
Cash Total	\$565.00
Check Total	\$14,208.25
Pay Account Total	\$369.00
ACH Total	\$0.00
Escrow Account Total	\$0.00
Overpayment Total	\$0.00
Total Deposit For Period	\$15,142.25

B. Library Report – Kim Perry

**ITEM 11. OTHER MATTERS**

None.

ITEM 12. ADJOURN

There being no further matters for discussion Chair White adjourned the meeting at 7:45 PM.

ATTEST:

Tiffney White, Chair
Camden County Board of Commissioners

Karen M. Davis
Clerk to the Board of Commissioners

Attachment: bocminutes_030623 (BOC Meeting Minutes)



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:

7.B

Meeting Date:

April 03, 2023

Submitted By:

Stephanie Jackson,
Finance

Prepared by: Stephanie Jackson

Item Title

Budget Amendments

Attachments:

22-23 BA 033 Grants Funds for the Fire Departments
(DOC)

22-23 BA 034 Open Position & Add'l Funds for JCPC
Van (DOC)

2022-23-BA033

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Revenues			
40360530-434810	Grant	\$25,000	
41360530-434815	Grant	25,000	
Expenses			
405300-574400	Grant Purchases	25,000	
415300-574108	Grant Equipment	25,000	

This Budget Amendment is to appropriate additional monies received from North Carolina State Grants for the Fire Departments in the County.

This will result in no change to the Contingency of the General Fund.

Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 3rd day of April, 2023.

Clerk to Board of Commissioners

Chair, Board of Commissioners

Attachment: 22-23 BA 033 Grants Funds for the Fire Departments (Budget Amendments)

2022-23-BA034

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses			
106200-502000	Salaries		\$8,199.10
106200-505000	FICA		\$ 629.84
106200-506000	Health Insurance		\$1,646.58
106200-506200	Employer Paid Life Insurance		\$ 18.14
106200-507000	Retirement		\$1,095.12
106200-507100	401(k)		\$1,011.22
106200-509000	Workers Compensation		\$ 125.00
106200-510000	Training		\$ 690.00
106200-511000	Telephone/Postage		\$ 540.00
106200-514000	Travel		\$ 500.00
106200-519500	Youth Program Materials		\$3,000.00
106200-531000	Gas & Oil		\$ 400.00
106200-567000	Camp		\$1,000.00
106200-574000	Capital Outlay	\$18,855.00	

This Budget Amendment is to appropriate additional salary monies from an open position to the Capital Outlay line along with some unused dollars in other lines, in order to purchase a used van to replace the current van. (Existing van will be traded in- this is grant funding that has to be spent on JCPC programming or expenses specific to that purpose)

This will result in no change to the Contingency of the General Fund.

Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 3rd day of April, 2023.

Clerk to Board of Commissioners

Chair, Board of Commissioners

Attachment: 22-23 BA 034 Open Position & Add'l Funds for JCPC Van (Budget Amendments)



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:	7.C
Meeting Date:	April 03, 2023
Submitted By:	Karen Davis, Clerk to the Board Schools Prepared by: Karen Davis
Item Title	School Budget Amendments
Attachments:	School Budget Amendments (PDF)

Budget Amendment

Camden County Schools Administrative Unit

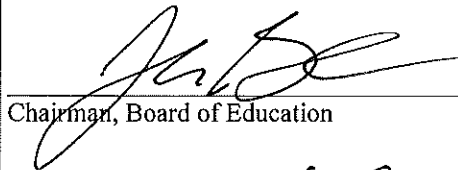
State Public School Fund

The Camden County Board of Education at a meeting on the 7th day of March, 2023 passed the following resolution.

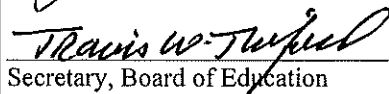
Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number		Description of Code	Amount	
			Increase	Decrease
6500		Operational Support Services	225,448.25	
6900		Policy, Leadership and Public	13,597.43	
Explanation:				
Total Appropriation in Current Budget			\$	18,274,042.32
Amount of Increase/Decrease of				
Above Amendment			+	239,045.68
Total Appropriation in Current Amended				
Budget			\$	18,513,088.00

Passed by majority vote of the Board of Education of Camden County on the 7th day of March, 2023.



Chairman, Board of Education



Secretary, Board of Education

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

Chairman, Board of County Commissioners

Clerk, Board of County Commissioners

Attachment: School Budget Amendments (School Budget Amendments)

BUDGET AMENDMENT

March 7, 2023

1. State Public School Fund

- A. We have reviewed this area of the budget and find that we must increase our budget to cover the benefits that will be covered at the end of the year by NCDPI that are paid during the year to employees. We request your approval of the following amendment.

Non-Contributory Employee Benefits

1.6540.009.184 Longevity	\$ + 1,296.44
1.6540.009.211 Emp. Soc. Sec. Costs	+ 99.18
1.6540.009.221 Emp. Retirement Costs	+ 317.63
1.6940.009.184 Longevity	+ 3,042.99
1.6940.009.188 Annual Leave Payout	+ 7,246.39
1.6940.009.211 Emp. Soc. Sec. Costs	+ 787.15
1.6940.009.221 Emp. Retirement Costs	+ <u>2,520.90</u>

Total – Non-Contributory Employee Benefits \$ + 15,310.68

- B. We have received an allotment revision and must increase our budget to reflect the allotment. We request your approval of the following amendment.

Transportation of Pupils

1.6550.056.171 Salary – Bus Drivers	\$ + 79,290.00
1.6550.056.172 Overtime Pay	+ 6,135.00
1.6550.056.199 Overtime Pay	- 20,000.00
1.6550.056.221 Emp. Retirement Costs	+ 48,000.00
1.6550.056.311 Contracted Services	+ 40,000.00
1.6550.056.312 Workshop Expenses	+ 400.00
1.6550.056.316 CDL Medical Exam	+ 100.00
1.6550.056.321 Energy Costs	+ 600.00
1.6550.056.411 Supplies & Materials	+ 2,100.00
1.6550.056.418 Computer Software & Supplies	+ 250.00
1.6550.056.422 Vehicle Repair Parts	+ 4,500.00
1.6550.056.423 Gas/Diesel Fuel	+ 40,000.00
1.6550.056.425 Tires & Tubes	+ 2,000.00
1.6551.056.171 Salary – Drivers	+ 12,400.00
1.6551.056.172 Overtime Pay	+ 10.00
1.6551.056.211 Emp. Soc. Sec. Costs	+ 700.00
1.6551.056.221 Emp. Retirement Costs	+ 3,050.00
1.6551.056.231 Emp. Hosp. Ins. Costs	+ <u>4,200.00</u>

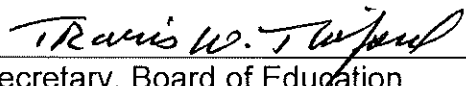
Total – Transportation of Pupils \$ +223,735.00

BUDGET AMENDMENT
State Public School Fund
March 7, 2023, Page 2

3100.000 Revenue – State Public School Fund \$ - 239,045.68

Passed by majority vote of the Board of
Education of Camden County on the 7th
day of March, 2023.



Chairman, Board of Education

Secretary, Board of Education

Budget Amendment

Camden County Schools Administrative Unit


Local Current Expense Fund

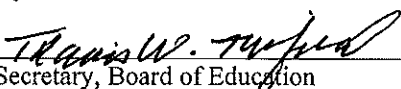
The Camden County Board of Education at a meeting on the 7th day of March, 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number	Description of Code	Amount	
		Increase	Decrease
5110	Regular Instructional Services	13,000.00	
6800	System-Wide Pupil Support	1,050.00	
6900	Policy, Leadership and Public		14,050.00
Explanation:			
Total Appropriation in Current Budget		\$	3,332,865.00
Amount of Increase/Decrease of			
Above Amendment			+ 0.00
Total Appropriation in Current Amended			
Budget		\$	3,332,865.00

Passed by majority vote of the Board of Education of Camden County on the 7th day of March, 2023.


Chairman, Board of Education


Secretary, Board of Education

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

Chairman, Board of County Commissioners

Clerk, Board of County Commissioners

BUDGET AMENDMENT
March 7, 2023

2. Local Current Expense Fund

- A. We have reviewed the allotment and must transfer money in to cover expenses. We request your approval of the following amendment.

Classroom Support

2.5110.842.162 Substitute Pay	\$ + 5,000.00
2.5110.842.418 Computer Software & Supplies	+ 3,000.00
2.5110.842.195 Planning Period Stipend	<u>+ 5,000.00</u>

Total – Classroom Support	\$ + 13,000.00
---------------------------	----------------

- B. We have reviewed the allotment and must transfer money in to cover expenses. We request your approval of the following amendment.

Data Processing Services

2.6820.900.184 Longevity Pay	\$ + <u>1,050.00</u>
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Total – Data Processing Services	\$ + 1,050.00
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- C. We have reviewed the allotment and must transfer money out to cover expenses. We request your approval of the following amendment.

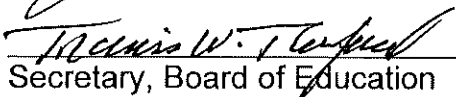
Office of the Superintendent

2.6940.865.113 Salary – Dir. of Elem/Sec.	\$ - <u>14,050.00</u>
---	-----------------------

Total – Office of the Superintendent	\$ - 14,050.00
--------------------------------------	----------------

Passed by majority vote of the Board of Education of Camden County on the 7th day of March, 2023.


Chairman, Board of Education


Secretary, Board of Education

Budget Amendment

Camden County Schools Administrative Unit

Federal Grant Fund

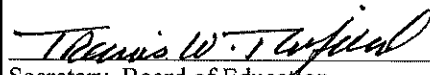
The Camden County Board of Education at a meeting on the 7th day of March 2023 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

Code Number		Description of Code	Amount	
5200		Special Population Services	Increase	Decrease
5300		Alternative Programs & Srvs.	6,669.99	6,669.99
Explanation: Revenues increased for carryover funds				
Total Appropriation in Current Budget			\$	1,673,254.29
Amount of Increase /Decrease of				
Above Amendment			+	0.00
Total Appropriation in Current Amended				
Budget			\$	1,673,254.29

Passed by majority vote of the Board of Education of Camden County on the 7th day of March, 2023.


Chairman, Board of Education


Secretary, Board of Education

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

Chairman, Board of County Commissioners

Clerk, Board of County Commissioners

BUDGET AMENDMENT

March 7, 2023

3. Federal Grant Fund


- A. We have reviewed this budget and need to transfer funds within the budget. We request your approval of the following amendment.

ESSER I – Exceptional Children GrantProject #23-167-150


3.5210.167.411 Supplies & Materials	\$ - 5,938.64
3.5210.167.418 Computer Software & Supplies	+ 643.72
3.5210.167.462 Pur. of Non-Cap Equipment	- 1,375.07
3.5350.167.133 Salary – EC Psychologist	+ 6,196.00
3.5350.167.211 Emp. Soc. Sec. Costs	+ 473.99

Total – ESSER I – Exceptional Children Grant	\$ + 0.00
	=====

Passed by majority vote of the Board of
Education of Camden County on the 7th
day of March, 2023.



Chairman, Board of Education



Secretary, Board of Education



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number: 7.D

Meeting Date: April 03, 2023

Submitted By: Lisa Anderson, Tax Administrator
Taxes
Prepared by: Karen Davis

Item Title **Pickups, Releases & Refunds**

Attachments: Pickups, Releases & Refunds (PDF)

NAME	REASON	NO.
Joshua James Croyle	Turned in Plates - Refund	Pick-up/23264
	\$230.73	67772193
Loretta Jean Sullivan	Turned in Plates - Refund	Pick-up/23266
	\$103.02	57609174
Bradley Ryan Kennon	Turned in Plates - Refund	Pick-up/23268
	\$175.23	57881940
Kelly Ray Nolan	Vehicle Total Loss-Refund	Pick-up/23273
	\$173.71	67650555
Duane Franklin	Code Enforcement -- Pick-up	Pick-up/23275
	\$3,000.00	R-156283-2022
Randall Morris Marrs	Code Enforcement -- Pick-up	Pick-up/22640
	\$3,000.00	R-154291-2022
Down River Farms	Turned in Plates - Refund	Pick-up/22647
	\$197.64	70430219
John Thomas Cox Jr.	Turned in Plates - Refund	Pick-up/22657
	\$194.48	46021975
Randall Marrs	Code Enforcement -- Release	Pick-up/22658
	\$3,000.00	R-156283-2022

Attachment: Pickups, Releases & Refunds (Pickups, Releases & Refunds)



Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Consent Agenda

Item Number:	7.E
Meeting Date:	April 03, 2023
Submitted By:	Lisa Anderson, Tax Administrator Taxes Prepared by: Karen Davis
Item Title	Tax Collection Report
Attachments:	Tax Collection Report (PDF)

Tax Collection Report

FEBRUARY 2023

Day	Amount	Amount	Name of Account	Deposits	Internet
	\$	\$	\$	\$	\$
				-	
1	11,316.93			11,316.93	
2	16,432.45			16,432.45	
3	10,933.23			10,933.23	
6	16,398.54			16,398.54	
7	4,749.08			4,749.08	
8	1,008.19			1,008.19	
9	3,680.65		PSN - Refund - \$1.87		3,680.65
	424.22			424.22	
10	5,827.46		Refund - \$7.28	5,827.46	
	19,787.20		Land Transfer		19,787.20
13	6,580.95			6,580.95	
14	6,217.39			6,217.39	
15	2,656.22			2,656.22	
16	926.21			926.21	
17	2,934.83			2,934.83	
20	1,504.20			1,504.20	
21	9,297.68		Refunds - \$851.18	9,297.68	
22	2,274.86			2,274.86	
23	1,640.31			1,640.31	
24	1,872.71			1,872.71	
27	5,567.90			5,567.90	
28	7,811.69			7,811.69	
	12,540.00		Land Transfer		12,540.00
	9,951.17		Over - \$5.79	9,951.17	
	9,586.13		PSN - Refund - \$2.94		9,586.13
			\$26.32 payment made by Risa Hall on 2/22/22 was already paid.		
	\$ 171,920.20			\$ 126,326.22	\$ 45,593.98
Total Deposits and PSN	\$ 171,920.20			\$ 171,920.20	
		PSN Check fees - \$8.80 - for info only, fees were paid to PSN			
	\$ (863.27)	Refund			
	\$ 5.79	Over			
		Shortage			
		Adjustment			
NET TOTAL	\$ 171,051.14				

Submitted by: Kwame S. Anderson
Approved by: _____

Date: 3-8-23
Date: _____



Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Consent Agenda

Item Number: 7.F
Meeting Date: April 03, 2023

Submitted By: Teri Smith,
Taxes
Prepared by: Teri Smith

Item Title **Vehicle Refunds Over \$100.00**

Attachments: Feb, 23 Vehicle Refunds Over \$100.00 (PDF)

Summary: Vehicle Refunds Over \$100.00 for February, 23

Recommendation: Review and Approve

REFUNDS OVER \$100.00



North Carolina Vehicle Tax System

NCVTS Pending Refund report

FEB, 23 REFUNDS OVER \$100.00

Payee Name	Primary Owner	Secondary Owner	Address 1	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
CROYLE, JOSHUA JAMES	CROYLE, JOSHUA JAMES		1403 SABBATH LANE	CHESAPEAKE, VA 23320	Proration	0067772193	TDS2813	AUTHORIZED	181404608	Refund Generated due to proration on Bill #0067772193-2022-2022-0000-00	Tag Surrender	02/27/2023	2/28/2023 3:22:44 PM	1843	Tax	(\$228.11)	\$0.00	(\$228.11)
														1	Tax	(\$2.62)	\$0.00	(\$2.62)
																	Refund	\$230.73
KENNON, BRADLEY RYAN	KENNON, BRADLEY RYAN		107 CHRISTOPHERS WAY	SOUTH MILLS, NC 27976	Proration	0057881940	DKY4835	AUTHORIZED	181418034	Refund Generated due to proration on Bill #0057881940-2022-2022-0000-00	Tag Surrender	02/28/2023	3/6/2023 8:16:07 AM	1843	Tax	(\$173.24)	\$0.00	(\$173.24)
														1	Tax	(\$1.99)	\$0.00	(\$1.99)
																	Refund	\$175.25
MCINTOSH, ROBERT PAUL	MCINTOSH, ROBERT PAUL	MCINTOSH, MELINDA KIM	PO BOX 1083	GRANDY, NC 27939	Proration	0068298526	CK56095	AUTHORIZED	180405522	Refund Generated due to proration on Bill #0068298526-2021-2021-0000-00	Tag Surrender	02/08/2023	2/9/2023 10:00:01 AM	1843	Tax	(\$498.69)	\$0.00	(\$498.69)
														2	Tax	(\$5.73)	\$0.00	(\$5.73)
																	Refund	\$504.42
NOLAN, KELLY RAY	NOLAN, KELLY RAY	NOLAN, AMBER HARRISON	139 BILLETTS BRIDGE RD	CAMDEN, NC 27921	Proration	0067650555	KCE9693	AUTHORIZED	181418100	Refund Generated due to proration on Bill #0067650555-2022-2022-0000-00	Tag Surrender	02/28/2023	3/6/2023 8:16:07 AM	1843	Tax	(\$171.74)	\$0.00	(\$171.74)
														2	Tax	(\$1.97)	\$0.00	(\$1.97)
																	Refund	\$173.71
SULLIVAN, LORETTA JEAN	SULLIVAN, LORETTA JEAN		779 S SANDY HOOK RD	SHAWBORO, NC 27973	Proration	0057609174	CM50414	AUTHORIZED	181418002	Refund Generated due to proration on Bill #0057609174-2022-2022-0000-00	Tag Surrender	02/28/2023	3/6/2023 8:16:07 AM	1843	Tax	(\$101.85)	\$0.00	(\$101.85)
														3	Tax	(\$1.17)	\$0.00	(\$1.17)
																	Refund	\$103.02

Submitted by

Date 3-17-23

Lisa S. Anderson, Tax Administrator Camden County

Approved by

Date

Tiffney White, Chair Camden County Board of Commissioners

Attachment: Feb, 23 Vehicle Refunds Over \$100.00 (Vehicle Refunds Over \$100.00)



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:	7.G
Meeting Date:	April 03, 2023
Submitted By:	Karen Davis, Clerk to the Board Administration Prepared by: Karen Davis
Item Title	2023-2025 JCPC Grant Application
Attachments:	2023 JCPC Grant App (PDF)



North Carolina Department of Public Safety

Juvenile Justice and Delinquency Prevention

JCPC Program - Program Application

SECTION I A: SPONSORING AGENCY AND PROGRAM INFORMATION			
FUNDING PERIOD:	FY 23-24	DPS/JCPC FUNDING # (cont only)	715-XXXX
COUNTY:	Camden	AREA:	Eastern Area
Multi-County:	No	Multi-Components:	Yes
NAME OF PROGRAM:	Camden County Youth Services		

SPONSORING AGENCY:	Camden County		
SPONSORING AGENCY PHYSICAL ADDRESS:	330 East Hwy 158 Camden NC 27921		
SPONSORING AGENCY MAILING ADDRESS:	PO Box 190 Camden NC 27921		
TYPE:	Public	FEDERAL ID #	56-600282

COMPONENT ID #	NAME OF PROGRAM COMPONENT	PROGRAM TYPE	TOTAL COST OF EACH COMPONENT
38179	Community Service	Restitution/Community Service	\$ 8,416
38180	Camp BLUE (Building Leaders and Urging Excellence)	Experiential Skill Building	\$ 35,780
38181	Teen Court	Teen Court	\$ 12,966
38182	C.R.O.W.N. Kids & B.E.A.R.S.	Interpersonal Skill Building	\$ 37,446
Total cost of components:			\$ 94,608

Program Manager Name & Address *(same person on signature page)*

Name:	Erin Burke	Title:	County Manager		
Mailing Address:	330 East Highway 158	City:	Camden	Zip:	27921
	PO Box 190				
Phone:	(252) 338-6363	Fax:	(252) 331-7831	E-mail:	eburke@camdencountync.gov

Contact Person *(if different from program manager)*

Name:	Marcia Berry	Title:	4-H Agent		
Mailing Address:	120 N Carolina Hwy 343 S	City:	Camden	Zip:	27921
Phone:	(252) 331-7630	Fax:		E-mail:	marcia_berry@ncsu.edu

Program Fiscal Officer *(cannot be program manager)*

Name:	Stephanie Jackson	Title:	Camden County Finance Officer		
Mailing Address:	330 East Highway 158	City:	Camden	Zip:	27921
	PO Box 190				
Phone:	(252) 338-6363	Fax:	(252) 331-7831	E-mail:	sjackson@camdencountync.gov

SECTION I B: PROGRAM COMPONENT DESCRIPTION

COMPONENT ID #	COMPONENT INFORMATION
38179	<p>NAME OF COMPONENT: Community Service</p> <p>BRIEF DESCRIPTION: Provides youth offenders with positive consequences to negative behavior based on court ordered requirements thus holding them accountable for their actions. Victim restitution and community service is an effective program for reducing recidivism. Juveniles are provided a constructive supervised work environment where they may fulfill the requirements of their diversion plan/contract or court order.</p>

COMPONENT ID #	COMPONENT INFORMATION
38180	<p>NAME OF COMPONENT: Camp BLUE (Building Leaders and Urging Excellence</p> <p>BRIEF DESCRIPTION: A summer program for youth providing hands-on educational activities, life skill development, vocational skills, and social skill building lessons in safe, supervised environments during a portion of the summer months. Programs include State 4-H Summer Camp (Experiential Skills); Life Skill camps for older youth (Vocational and Life Skills); Teen Leadership Training with a stipend (Vocational Skills); and Small group summer support (Interpersonal Skills, Experiential Skills).</p>

COMPONENT ID #	COMPONENT INFORMATION
38181	<p>NAME OF COMPONENT: Teen Court</p> <p>BRIEF DESCRIPTION: Teen Court is a diversion resource for juvenile intake, district court, SROs and other local law enforcement. It is a structured component where non-violent, misdemeanor offenders admitting guilt are given the option to plead their case before a jury of trained peers, youth volunteers who then provide a constructive sentence. Upon successful completion, the referring agency is notified.</p>

COMPONENT ID #	COMPONENT INFORMATION
38182	<p>NAME OF COMPONENT: C.R.O.W.N. Kids & B.E.A.R.S.</p> <p>BRIEF DESCRIPTION: An interpersonal skill building and experiential learning component where youth increase life skills development, social skills, and have positive interactions with others during school hours, after school, and during school holiday/breaks. Program utilizes research-based 4-H and youth development curriculum from land grant universities to teach skills based on the Targeting Life Skills Model.</p>

SECTION II: COMPONENT STATISTICAL INFORMATION

Multi-Components Yes

Component Service Statistics**PROGRAM COMPONENT INFORMATION - APPLICATION YEAR****Component Name:** Community Service**Component ID #**

38179

What is this component's maximum client capacity at any given time?

5

Frequency of client contact per month:

2

Anticipated Average Length of Stay:

90

Days

Total Component Cost:

\$8,416

÷ by

Estimated # to be served during funding period:

5

Estimated Average Cost Per Youth: \$1,683Applies to
continuation
programs only.

Actual number of youth admitted FY 21-22:

8

3

Number of admissions Juvenile Justice Referred

37.5% of total admissions

0

Number of admissions Law Enforcement Referred

0% of total admissions

0

Number of admissions District Court Referred

0% of total admissions

Actual number served FY 21-22:

10

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

SECTION III: COMPONENT SUMMARY**NAME OF COMPONENT:** Community Service**1. Statement of the Problem:** *In concise terminology, describe how the program will address continuum need(s) in the county.*

Community service/victim restitution is a needed service for diverted, Level I and II adjudicated juveniles, and is a sentencing option regularly utilized by the Juvenile Court to hold youth offenders accountable for their actions. This program will serve the juvenile offenders in Camden County in order that they may have local assignments to complete court ordered community service requirements. The program may also serve diverted juveniles as referred.

2. Target Population: *Describe the target population, including age, and the steps taken to insure that the target population is served.*

Camden County youth between the ages of 6-18 are eligible to participate in the program upon referral.

3. Program Goal(s): *Provide a brief statement to describe the overall purpose of the program.*

To enable youth offenders to complete diversion requirements and court ordered community service hours, as well as victim compensation in the local area, thereby benefiting the community as well as the juvenile.

4. Measurable Objective(s): *State in measurable terms (%) the intended effect of the program on specific undisciplined and/or delinquent behaviors. Example: anticipated reductions in court referrals, runaway behavior, disruptive behavior at school, anticipated improved school attendance and academic achievement. These objectives must include impact on participants.*

75% Clients will successfully or satisfactorily complete services as intended by the program design/service plan.

75% Clients will complete restitution or community service within the timeframe permitted by JCPC policy.

75% Clients will demonstrate accountability by actively participating in restitution/community service activities.

75% Clients will have no new complaints with an offense date after the admission date.

75% Clients successfully/satisfactorily completing the program will have no new complaints in the 12 months following completion.

75% Clients successfully/satisfactorily completing the program will have no new adjudications in the 12 months following completion.

75% Clients will have no new adjudications for a complaint with an offense date after the admission date.

5. Elevated Risks and Needs: *Describe how program services will address one or more of the elevated risk and needs listed in the most recent JCPC Request for Proposal.*

School behavior problems, prior referrals to court, prior assault, and substance abuse issues are local factors in increasingly delinquent behaviors. When a delinquent juvenile is ordered to complete community service they will be enrolling in a program that will give them avenues to prevent future delinquent behavior. These avenues include: holding them accountable for their delinquent acts, surrounding them with positive role models, and giving them access to opportunities within their community to have a positive impact.

SECTION IV: COMPONENT NARRATIVE (attach for each component)	
NAME OF COMPONENT:	Community Service
<p>1. Location: <i>List physical address(es) and describe where program services are delivered.</i></p> <p>Camden Extension Office 120 N Carolina Hwy 343 N, approved volunteer work sites within Camden County and neighboring counties as appropriate.</p>	
<p>2. Operation: <i>Describe the daily/weekly schedule of program operation.</i></p> <p>The Program Coordinator works Monday - Friday, 8 AM to 5 PM. Daily/weekly schedules will be determined on a case by case basis and coordinated with volunteer worksites.</p>	
<p>3. Staff Positions: <i>Describe paid or volunteer position qualifications, (certifications, degrees, work experience) and position(s) responsibilities relative to this component.</i></p> <p>The position of the Camden County Program Coordinator (full-time) prefers a Bachelor's degree in human services, or related field, and experience working with juveniles and at-risk youth, or equivalent combination of education and experience. A valid NC Driver's License is required. Coordinator is responsible for accepting and processing referrals; arranging community worksites; maintaining confidential files; ALLIES client tracking; submission and notification to the referral source upon completion of community service & termination of juvenile from program; and other DJJ policy requirements.</p> <p>The Camden County 4-H Agent serves as the supervisor and program contact for the JCPC program. In the absence of a 4-H agent the County Extension director will oversee the JCPC program. The Camden County Finance Officer serves as the program fiscal officer.</p> <p>Site supervisors must complete a program agreement and Volunteer application and have a criminal background check administered prior to volunteering in any Camden County 4-H Program.</p>	
<p>4. Service Type SPEP: <i>Describe implementation to include:</i></p> <p>Primary Service: Restitution / Community Service; Secondary Service: None</p>	
<p>5. Admission Process: <i>Describe the specific referral, screening, admission process (including timeline), the staff responsible for making decisions about admissions and reasons why a referral may not be accepted.</i></p> <p>The Program Coordinator will accept and review referrals from court counselors and Teen Court. At admission, a visit will be arranged with the juvenile and their parent/guardians to explain program details, rules, and available work site options. A referral may not be accepted if the parent/guardians refuse to allow their child to participate at which time the referral source will be notified immediately.</p>	
<p>6. Termination Process: <i>Describe the termination process to include the staff responsible for making decisions and the criteria for a successful termination, satisfactory termination, unsuccessful completion and non-compliant termination.</i></p> <p>Referral source(s), and parent/guardians will be notified by the Program Coordinator when the juvenile is terminated from the program.</p> <p>A successful termination will result when a juvenile has completed all necessary community service hours with no problems.</p>	

SECTION IV: COMPONENT NARRATIVE (attach for each component)	
NAME OF COMPONENT:	Community Service
<p>A satisfactory termination will result when a juvenile has completed all necessary community service hours with few problems and/or negative comments from work site supervisors.</p> <p>An unsuccessful termination will result when a juvenile fails to complete all necessary community service hours during time allowed.</p> <p>A non-compliant termination will result when a juvenile and/or parent/guardian refuses to participate in the program as specified during the initial admission visit.</p> <p><i>How is the referring agency involved with the termination process?</i></p> <p>The referring agency will be notified of all successful and satisfactory terminations after the fact.</p> <p>The referring agency will be contacted before an unsuccessful or non-compliant termination is processed as a courtesy, and to get the child/parent to comply with program requirements.</p>	
<p>7. Referring Agency Interaction: <i>Describe the interaction with juvenile court counselors and/or other referring agencies including how client progress will be communicated.</i></p> <p>Referring agencies will be taught how to complete the referral form. The Program Coordinator will be available for all referral sources to call, email, or visit to answer questions or address concerns. Referrals may be mailed, e-mailed, faxed or delivered in person. Contact with the referral sources will be ongoing during the duration of the juvenile's involvement in the program.</p>	
<p>8. Intervention/Treatment: <i>Describe specifically what the component will do to redirect inappropriate youth behavior or how the component will address the identified needs of the youth and family. What interventions will typically be utilized in this component and how will parents/guardians be involved?</i></p> <p>The Community Service Program will provide participants with the opportunity to take responsibility for their actions and complete community service hours. The Program Coordinator serves as a positive role model and will encourage participants to continue their civic involvement through 4-H and other positive youth development programs upon the completion of their requirements.</p>	
<p>9. Best Practice Model: <i>Describe what model or evidence-supported/best practice the program is based upon.</i></p> <p>Community service has been found to be an effective juvenile justice program made slightly more effective by adding behavior management elements in the contract. A service agreement document is utilized with this program to identify work obligations and expectations of proper behavior, projecting a reasonable timeline for completion. The Coordinator monitors progress toward completion of the contract.</p>	

SECTION II: COMPONENT STATISTICAL INFORMATION

Multi-Components Yes

Component Service Statistics**PROGRAM COMPONENT INFORMATION - APPLICATION YEAR****Component Name:** Camp BLUE (Building Leaders and Urging Excellence)**Component ID #**

38180

What is this component's maximum client capacity at any given time?

12

Frequency of client contact per month:

12

Anticipated Average Length of Stay:

30

Days

Total Component Cost:

\$35,780

÷ by

Estimated # to be served during funding period:

20

Estimated Average Cost Per Youth: \$1,789Applies to
continuation
programs only.

Actual number of youth admitted FY 21-22:

18

0

Number of admissions Juvenile Justice Referred

0% of total admissions

0

Number of admissions Law Enforcement Referred

0% of total admissions

0

Number of admissions District Court Referred

0% of total admissions

Actual number served FY 21-22:

18

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

SECTION III: COMPONENT SUMMARY

NAME OF COMPONENT: Camp BLUE (Building Leaders and Urging Excellence)

1. Statement of the Problem: *In concise terminology, describe how the program will address continuum need(s) in the county.*

There are children in Camden County that lack the social and interpersonal skills necessary to foster self-discipline and positive behaviors at home and in the community. These children are often left unattended during summer vacation from school and may lack necessary adult supervision. The Camden County Summer Program will address the need for enrichment and skill building services in the summer months, targeting juveniles with identified risk factors such as school behavior problems, prior referrals to court, substance abuse and prior assault issues.

2. Target Population: *Describe the target population, including age, and the steps taken to insure that the target population is served.*

Camden County youth ages 8 to 18 (youth must have not graduated high school) are eligible for service. Youth will be served in developmentally appropriate groups offering a variety of opportunities throughout the summer. Priority placement will be given to those who exhibit at-risk behaviors as described above and/or those referred to the program from juvenile court counselors, SROs, school staff, parents or other community agencies.

3. Program Goal(s): *Provide a brief statement to describe the overall purpose of the program.*

Program participants will be provided with adult supervision and enrichment activities during summer vacation from school. Younger campers will have the opportunity to participate in experiential and interpersonal skill building through workshops, 4-day long day camps, and overnight camping at the 4-H Eastern Center. Older youth will have the opportunity to participate in 4-day long life skills camp and challenge-course camps emphasizing vocational skills, and special overnight camps at the 4-H Eastern Center. Older youth may also serve during other programs as teen leaders further developing leadership, communication, and employability skills.

4. Measurable Objective(s): *State in measurable terms (%) the intended effect of the program on specific undisciplined and/or delinquent behaviors. Example: anticipated reductions in court referrals, runaway behavior, disruptive behavior at school, anticipated improved school attendance and academic achievement. These objectives must include impact on participants.*

75% Clients will have no new adjudications for a complaint with an offense date after the admission date.

75% Clients successfully/satisfactorily completing the program will have no new complaints in the 12 months following completion.

75% Clients successfully/satisfactorily completing the program will have no new adjudications in the 12 months following completion.

75% Clients will successfully or satisfactorily complete services as intended by the program design/service plan.

75% Clients will reduce specific problem behaviors presented at referral and targeted in the individual service plan.

75% Clients will demonstrate improvement in targeted skills identified in the individual service plan.

75% Clients will have no new complaints with an offense date after the admission date.

5. Elevated Risks and Needs: *Describe how program services will address one or more of the elevated risk and needs listed in the most recent JCPC Request for Proposal.*

Associations with delinquent peers will be addressed by providing participants with a safe, supervised environment to learn and interact with peers in a positive manner. Opportunities for interpersonal skill building and healthy relationship

SECTION III: COMPONENT SUMMARY

NAME OF COMPONENT:	Camp BLUE (Building Leaders and Urging Excellence)
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formation are the foundation of program activities. Positive peer relationships are fostered and social competence is improved through participation in skill building activities. Vocational skills training will encourage positive community interactions and increase employability among older participants.

SECTION IV: COMPONENT NARRATIVE (attach for each component)

NAME OF COMPONENT: Camp BLUE (Building Leaders and Urging Excellence)

1. Location: *List physical address(es) and describe where program services are delivered.*

Overnight camping opportunities will be provided at the Eastern 4-H Center, Columbia, North Carolina. Day only programs and workshops will be provided at Camden County Middle School, Camden, North Carolina, Camden County Library, Camden, North Carolina, and local churches located in Camden North Carolina. Adventure based activities will take place at Treasure Point 4-H Camp in Camden, North Carolina.

2. Operation: *Describe the daily/weekly schedule of program operation.*

Six-weeks of summer programming will be provided. The overnight 4-H Camp is tentatively planned to take place on June 18-23rd, 2023 and participants will be in residence for the duration of the event at the Eastern 4-H Center. Three weeks of day programs will operate four days per week from 9 am until 3 pm for younger youth (ages 8-13). One week of life skills/vocational camp will be provided for older youth. Additional 4-H opportunities will be offered throughout the summer months. Daily activities will consist of verbal instruction, experiential learning lessons, activity debriefing sessions, small group interaction, educational field trips and some unstructured social time supported with 4-H curriculum and other research based curriculum. Transportation will be provided for field trips.

3. Staff Positions: *Describe paid or volunteer position qualifications, (certifications, degrees, work experience) and position(s) responsibilities relative to this component.*

The position of the Camden County Program Coordinator (full-time) prefers a Bachelor's degree in human services, or related field, and experience working with juveniles and at-risk youth, or equivalent combination of education and experience.

Summer programs will be administered by the Program Coordinator, 1 paid staff position, and 1-2 youth leaders (paid training stipend/honorarium). All staff/volunteers must undergo a criminal background check and be certified in First Aid and CPR. Adult paid staff must have a valid NC Driver's License.

The Program Coordinator will work to plan/coordinate all camp activities, hire/train counselors, enter and track all client information into NC Allies and ensure the safe implementation of all camp activities. They will interface regularly with parents to exchange information and provide status updates on participants. The camp staff will implement educational lessons daily, responsible for the care and supervision of the youth assigned to their group, act as a positive role model for youth, and adhere to the daily schedule as stated by the Program Coordinator.

The Camden County 4-H Agent serves as the supervisor and program contact for the JCPC program. In the absence of a 4-H agent the County Extension director will oversee the JCPC program. The Camden County Finance Officer serves as the program fiscal officer.

Paid staff will work 32 hours per week for 4 weeks during the summer months.

Unpaid adult volunteers must complete a Volunteer application and have a criminal background check administered prior to volunteering in any Camden County 4-H Program.

4. Service Type SPEG: *Describe implementation to include:*

Primary Service: Challenge Programs; Secondary Service: None

SECTION IV: COMPONENT NARRATIVE (attach for each component)

NAME OF COMPONENT: Camp BLUE (Building Leaders and Urging Excellence)

5. Admission Process: *Describe the specific referral, screening, admission process (including timeline), the staff responsible for making decisions about admissions and reasons why a referral may not be accepted.*

The Camden County Program Coordinator will accept referrals from SRO's, law enforcement, court counselors, mental health professionals, school officials, faith community members, other youth serving agencies, and parents. A screening committee may be convened as appropriate such as when the program is nearing capacity and additional referrals are received to determine which referrals should be prioritized. Any referral from Juvenile Court will be given priority. The Program Coordinator will begin the admission process with the referred juvenile and his/her parent/guardian(s) within 30 days of referral. All juveniles referred with relevant risk factors or problem behaviors and willing to participate will be admitted to the program, unless behavior and/or individual needs are such that they cannot adequately be served by the program.

6. Termination Process: *Describe the termination process to include the staff responsible for making decisions and the criteria for a successful termination, satisfactory termination, unsuccessful completion and non-compliant termination.*

A successful/satisfactory termination will result when a juvenile has received a full dose of service: up to 60 program hours over 3 weeks minimum, and demonstrated sufficient behavior/attitude modifications.

Unsuccessful completion will result when a juvenile completes but demonstrates no improvement in behavior or attitude or if they fail to complete the program and demonstrate little or no improvement in behavior/attitude.

A non-compliant termination will result when a juvenile routinely fails to participate in offered programs & activities.

How is the referring agency involved with the termination process?

The referring agency will be notified of all successful and satisfactory terminations after the fact. The referring agency will be contacted before an unsuccessful or non-compliant termination is processed, as a courtesy and in an effort to get the child/parent to cooperate with the program.

7. Referring Agency Interaction: *Describe the interaction with juvenile court counselors and/or other referring agencies including how client progress will be communicated.*

Referring agencies will have an organizational meeting during the last JCPC meeting of the fiscal year. The Program Coordinator will be available for all referral sources to call, email, or visit to answer any questions and to address concerns. Referrals may be mailed, emailed, faxed, or delivered in person. Contact with the referral sources, if applicable, will be on going during the duration of a youth's involvement in the program.

8. Intervention/Treatment: *Describe specifically what the component will do to redirect inappropriate youth behavior or how the component will address the identified needs of the youth and family. What interventions will typically be utilized in this component and how will parents/guardians be involved?*

The program is housed in the NC Cooperative Extension Camden County Center, under the supervision of the 4-H Agent/County Extension Director. Therefore, this program will have the ability to utilize the resources of local professionals within county agencies as volunteers and mentors to the program. All curriculum presented will be age-appropriate and delivered utilizing the experiential learning model which is a cognitive approach. With the use of these resources, as well as others, the program will provide participants with short-term intense summer experiences that will challenge and provide opportunities to strengthen life skills development through physical challenge, curriculum,

SECTION IV: COMPONENT NARRATIVE (attach for each component)	
NAME OF COMPONENT:	Camp BLUE (Building Leaders and Urging Excellence)
<p>citizenship, leadership and community service activities. Participants who learn and strengthen life skills and participate in a group environment will be able to work together as a team and re-direct inappropriate behavior. The Program Coordinator will work with clients, their parents/guardian(s), and their school to identify any issue(s) that may need to be addressed per individual.</p>	
<p>9. Best Practice Model: <i>Describe what model or evidence-supported/best practice the program is based upon.</i></p> <p>Based on the Targeting Life Skills in 4-H Model by University of Florida, all curriculum will be focused on providing 35 essential life skills. All curriculum used will be research based and will be presented in an age-appropriate and hands-on learning style, delivered utilizing the experiential learning and adventure based learning models.</p>	

SECTION II: COMPONENT STATISTICAL INFORMATION

Multi-Components Yes

Component Service Statistics**PROGRAM COMPONENT INFORMATION - APPLICATION YEAR****Component Name:** Teen Court**Component ID #**

38181

What is this component's maximum client capacity at any given time?

5

Frequency of client contact per month:

1

Anticipated Average Length of Stay:

90

Days

Total Component Cost:

\$12,966

÷ by

Estimated # to be served during funding period:

5

Estimated Average Cost Per Youth: \$2,593Applies to
continuation
programs only.

Actual number of youth admitted FY 21-22:

6

1

Number of admissions Juvenile Justice Referred

16.67% of total admissions

1

Number of admissions Law Enforcement Referred

16.67% of total admissions

0

Number of admissions District Court Referred

0% of total admissions

Actual number served FY 21-22:

6

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

SECTION III: COMPONENT SUMMARY	
NAME OF COMPONENT:	Teen Court
<p>1. Statement of the Problem: <i>In concise terminology, describe how the program will address continuum need(s) in the county.</i></p> <p>The increase in school behavior problems as a risk factor with Camden County youth necessitates an early intervention before problem behaviors escalate and reach the court system. Teen Court is a diversionary alternative to juvenile intake and district court.</p>	
<p>2. Target Population: <i>Describe the target population, including age, and the steps taken to insure that the target population is served.</i></p> <p>Camden County youth between the ages of 6 - 18, attending school full-time, who commit a qualifying misdemeanor and admit guilt are eligible to participate in this program, by referral.</p>	
<p>3. Program Goal(s): <i>Provide a brief statement to describe the overall purpose of the program.</i></p> <p>This program will hold juvenile offenders accountable for their actions through creative sentencing and positive peer pressure without permanently affecting their record.</p>	
<p>4. Measurable Objective(s): <i>State in measurable terms (%) the intended effect of the program on specific undisciplined and/or delinquent behaviors. Example: anticipated reductions in court referrals, runaway behavior, disruptive behavior at school, anticipated improved school attendance and academic achievement. These objectives must include impact on participants.</i></p> <p>75% Clients successfully/satisfactorily completing the program will have no new adjudications in the 12 months following completion.</p> <p>75% Clients will demonstrate improvement in developing and/or maintaining social and interpersonal interactions during program participation.</p> <p>75% Clients will have no new adjudications for a complaint with an offense date after the admission date.</p> <p>75% Clients successfully/satisfactorily completing the program will have no new complaints in the 12 months following completion.</p> <p>75% Clients will successfully or satisfactorily complete services as intended by the program design/service plan.</p> <p>75% Clients will have no new complaints with an offense date after the admission date.</p>	
<p>5. Elevated Risks and Needs: <i>Describe how program services will address one or more of the elevated risk and needs listed in the most recent JCPC Request for Proposal.</i></p> <p>Teen Court will address the risk factor of school behavior problems by requiring all defendants to complete sentencing as required by Teen Court disposition. Requirements may include, but are not limited to community service, writing apology letters, and participating in workshops that will aid in reducing recidivism. Positive peer associations will be promoted by providing participants with the opportunity to experience peer interactions with teen court volunteers (jurors, attorney, court officers, etc.). School behavior problems will be addressed by referring the defendant to other program components upon completion of the Teen Court Sentence. Sentencing circles will also be used on a case by case basis.</p>	

SECTION IV: COMPONENT NARRATIVE (attach for each component)	
NAME OF COMPONENT:	Teen Court
<p>1. Location: <i>List physical address(es) and describe where program services are delivered.</i></p> <p>Teen Court trainings/meetings may be held at either Camden Middle School, 248 Scotland Road, Camden, NC 27921, Camden High School, 103 US Highway 158 East, Camden, NC 27921 or at the Camden County Courthouse Complex at 117 North NC Highway 343, Camden, NC 27921. Initial youth/parent visits will take place at the Extension Office, 120 N Carolina Hwy 343 N or at the student's school.</p>	
<p>2. Operation: <i>Describe the daily/weekly schedule of program operation.</i></p> <p>The Program Coordinator works Monday - Friday, 8 AM to 5 PM. Program operation will be determined on a case by case basis. Student volunteers will meet at least once monthly for training and/or for court hearings.</p>	
<p>3. Staff Positions: <i>Describe paid or volunteer position qualifications, (certifications, degrees, work experience) and position(s) responsibilities relative to this component.</i></p> <p>The position of the Camden County Program Coordinator (full-time) prefers a Bachelor's degree in human services, or related field, and experience working with juveniles and at-risk youth, or equivalent combination of education and experience. A valid NC Driver's License is required. The Coordinator is responsible for working in conjunction with SROs at all county schools; recruiting and training student Teen Court volunteers; accepting and processing referrals through NC Allies, and other DJJ policy requirements.</p> <p>The Camden County 4-H Agent serves as the supervisor and program contact for the JCPC program. In the absence of a 4-H agent the County Extension director will oversee the JCPC program. The Camden County Finance Officer serves as the program fiscal officer.</p> <p>A Camden County Public Schools teacher/staff member may serve as the Teen Court Advisor and recruit and train student volunteers as well as oversee trials as needed. The Teen Court Advisor must complete a criminal background check.</p>	
<p>4. Service Type SPEP: <i>Describe implementation to include:</i></p> <p>This program is a STRUCTURE ONLY.</p>	
<p>5. Admission Process: <i>Describe the specific referral, screening, admission process (including timeline), the staff responsible for making decisions about admissions and reasons why a referral may not be accepted.</i></p> <p>The Program Coordinator or Teen Court Advisor will accept and review referrals from Court Counselors, SRO's, and school officials. An admission visit will be arranged with the juvenile and their parent/guardian(s) to explain program details, rules and scheduling. A referral may not be accepted if the parent/guardian refuses to allow their child to participate upon which the referral source would be notified immediately.</p>	
<p>6. Termination Process: <i>Describe the termination process to include the staff responsible for making decisions and the criteria for a successful termination, satisfactory termination, unsuccessful completion and non-compliant termination.</i></p> <p>Referral sources and parent/guardian(s) will be notified by the Program Coordinator or Teen Court Advisor upon a participant's termination from the program.</p>	

SECTION IV: COMPONENT NARRATIVE (attach for each component)	
NAME OF COMPONENT:	Teen Court
<p>A successful or satisfactory termination will result when a juvenile has completed all Teen Court sentence requirements with no or relatively few problems.</p> <p>An unsuccessful termination will result if a juvenile fails to complete all necessary sentence mandates during the time allowed.</p> <p>A non-compliant termination will result when a juvenile and/or parent/guardian(s) refuses to participate in the program, as specified during the initial admissions visit.</p> <p><i>How is the referring agency involved with the termination process?</i></p> <p>The referring agency will be notified of all successful and satisfactory terminations after the fact. The referring agency will be notified before an unsuccessful or non-compliant termination is processed, and advised that the juvenile will be turned over to the referral source for further action, as necessary.</p>	
<p>7. Referring Agency Interaction: <i>Describe the interaction with juvenile court counselors and/or other referring agencies including how client progress will be communicated.</i></p> <p>Referring agencies will be taught how to complete the referral form. The Program Coordinator or Teen Court Advisor will be available for all referral sources to call, email, or visit to answer questions or address concerns. Referrals may be mailed, e-mailed, faxed or delivered in person. Contact with referral sources will be on going throughout the duration of the youth's involvement in the program. DJJ referrals will receive monthly progress reports.</p>	
<p>8. Intervention/Treatment: <i>Describe specifically what the component will do to redirect inappropriate youth behavior or how the component will address the identified needs of the youth and family. What interventions will typically be utilized in this component and how will parents/guardians be involved?</i></p> <p>Teen Court will provide defendants the opportunity to accept responsibility for their actions and to give back to the community through the completion of their constructive sentences. Learning that you will be held accountable for your actions gives youth the skills to recognize their choices and evaluate their behaviors. Parent/guardian(s) must agree to participate and be responsible for transporting their child to court and all scheduled sentence obligations, including workshops and Community Service, as applicable.</p>	
<p>9. Best Practice Model: <i>Describe what model or evidence-supported/best practice the program is based upon.</i></p> <p>Teen Court is identified by the National Teen Court Association website as an effective diversion program from Juvenile Court. Since prior adjudications present the risk of future offending, a successful diversion to Teen Court may keep a juvenile from becoming adjudicated from the beginning.</p>	

SECTION II: COMPONENT STATISTICAL INFORMATION

Multi-Components Yes

Component Service Statistics**PROGRAM COMPONENT INFORMATION - APPLICATION YEAR****Component Name:** C.R.O.W.N. Kids & B.E.A.R.S.**Component ID #**

38182

What is this component's maximum client capacity at any given time?

10

Frequency of client contact per month:

4

Anticipated Average Length of Stay:

150

Days

Total Component Cost:

\$37,446

÷ by

Estimated # to be served during funding period:

20

Estimated Average Cost Per Youth: \$1,872Applies to
continuation
programs only.

Actual number of youth admitted FY 21-22:

20

0

Number of admissions Juvenile Justice Referred

0% of total admissions

0

Number of admissions Law Enforcement Referred

0% of total admissions

0

Number of admissions District Court Referred

0% of total admissions

Actual number served FY 21-22:

20

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

SECTION III: COMPONENT SUMMARY**NAME OF COMPONENT:** C.R.O.W.N. Kids & B.E.A.R.S.**1. Statement of the Problem:** *In concise terminology, describe how the program will address continuum need(s) in the county.*

In 2022/2023 youth referred to the Camden County program demonstrated the following risk factors: school behavior problems, prior referrals to court, substance abuse, prior assault with no weapon, and rejection by peers. Needs included substance abuse, school behavior, academic performance, problem sexual behavior, family domestic discord, mental health needs, and marginal parenting skills. The interpersonal skills component provides opportunities for social competency through group skills sessions, community service projects, and enrichment activities designed to lessen the impact of risk factors and increase protective factors thereby building resiliency among referred juveniles.

2. Target Population: *Describe the target population, including age, and the steps taken to insure that the target population is served.*

Camden County youth ages 6 -18 are eligible for service. This program will serve youth considered at-risk, by behavior or home environment, as referred by School Resource Officers (SRO's), school administration and teachers, parents/guardians, juvenile court counselors, and/or other youth serving community agencies.

3. Program Goal(s): *Provide a brief statement to describe the overall purpose of the program.*

For youth in grades 1 - 12, this program will teach problem solving, conflict resolution, interpersonal/social skills, as well as other identified life skills during and after school hours and during school breaks. The Program Coordinator and school/site administrator will establish an in-school schedule where students will participate in weekly, age-appropriate workshops. Students will also participate in off campus community service projects and team building activities.

As a result of these programs, participants will improve school attendance and overall school behavior.

4. Measurable Objective(s): *State in measurable terms (%) the intended effect of the program on specific undisciplined and/or delinquent behaviors. Example: anticipated reductions in court referrals, runaway behavior, disruptive behavior at school, anticipated improved school attendance and academic achievement. These objectives must include impact on participants.*

75% Clients will have no new complaints with an offense date after the admission date.

75% Clients successfully/satisfactorily completing the program will have no new complaints in the 12 months following completion.

75% Clients will reduce specific problem behaviors presented at referral and targeted in the individual service plan.

75% Clients successfully/satisfactorily completing the program will have no new adjudications in the 12 months following completion.

75% Clients will demonstrate improvement in targeted skills identified in the individual service plan.

75% Clients will successfully or satisfactorily complete services as intended by the program design/service plan.

75% Clients will have no new adjudications for a complaint with an offense date after the admission date.

5. Elevated Risks and Needs: *Describe how program services will address one or more of the elevated risk and needs listed in the most recent JCPC Request for Proposal.*

The program will provide the necessary protective factors such as prosocial peers, self efficacy (high level of social skill development), and strong school motivation to address the risk factors which include behavior problems in school,

SECTION III: COMPONENT SUMMARY

NAME OF COMPONENT:	C.R.O.W.N. Kids & B.E.A.R.S.
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prior court referrals, substance abuse and prior assault. The program will create an environment of positive peer interactions, teaching interpersonal/social skills and providing opportunities for academic enrichment, all while working in conjunction with each participant's parent/guardian(s) and school administrators.

SECTION IV: COMPONENT NARRATIVE (attach for each component)

NAME OF COMPONENT:	C.R.O.W.N. Kids & B.E.A.R.S.
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1. Location: *List physical address(es) and describe where program services are delivered.*

Enrichment activities and meeting will be held at the following Camden County Public Schools locations and County locations:

- * Grandy Primary School - 175 NC Highway 343 North, Camden, NC 27921
- * Camden Intermediate School - 123 Noblitt Road, Camden, NC 27921
- * Camden Middle School - 248 Scotland Road, Camden, NC 27921
- * Camden County High School - 103 US Highway 158 East, Camden, NC 27921
- * Camden Early College - 103A US Highway 158 East, Camden, NC 27921
- * Camden County Center for Active Adults - 117 N Carolina Hwy 343 S, Camden, NC 27921
- * Camden County Library - 118 N Carolina Hwy 343 S, Camden, NC 27921
- * Treasure Point Park - 123 Treasure Point Rd., Camden, NC 27921

The program coordinator will maintain an office at Camden County Extension, 120 NC Hwy 343 N.

2. Operation: *Describe the daily/weekly schedule of program operation.*

The Camden County Program Coordinator will create a monthly program schedule for students identified at each of the county's schools. Programs will meet in age appropriate groups during school, after school and during school breaks. Activities will include workshops, group meetings, and other curriculum based projects. In school support will also be provided for identified youth in conjunction with school counselors.

3. Staff Positions: *Describe paid or volunteer position qualifications, (certifications, degrees, work experience) and position(s) responsibilities relative to this component.*

The position of the Camden County Program Coordinator (full-time) prefers a Bachelor's degree in human services, or related field, and experience working with juveniles and at-risk youth, or equivalent combination of education and experience. A valid NC Driver's License is required. Coordinator is responsible for conducting skills sessions, planning and implementing activities, maintaining confidential files, ALLIES client tracking, and other DJJ policy requirements.

The Camden County 4-H Agent serves as the supervisor and program contact for the JCPC program. In the absence of a 4-H agent the County Extension director will oversee the JCPC program. The Camden County Finance Officer serves as the program fiscal officer.

Unpaid adult volunteers must complete a Volunteer application and have a criminal background check administered prior to volunteering in any Camden County 4-H Program.

4. Service Type SPEP: *Describe implementation to include:*

Primary Service: Social Skills Training; Secondary Service: None

5. Admission Process: *Describe the specific referral, screening, admission process (including timeline), the staff responsible for making decisions about admissions and reasons why a referral may not be accepted.*

SECTION IV: COMPONENT NARRATIVE (attach for each component)

NAME OF COMPONENT: C.R.O.W.N. Kids & B.E.A.R.S.

The Camden County Program Coordinator will accept referrals from SRO's, law enforcement, court counselors, mental health professionals, school officials, faith community members, other youth serving agencies, and parents. A screening committee may be convened as appropriate, such as when the program is nearing capacity and additional referrals are received, to determine which referrals should be prioritized. Any referral from Juvenile Court will be given priority. The Program Coordinator will begin the admission process with the referred juvenile and his/her parent/guardian(s) within 30 days of referral. All juveniles referred with relevant risk factors or problem behaviors and willing to participate will be admitted to the program, unless behavior and/or individual needs are such that they cannot adequately be served by the program.

6. Termination Process: *Describe the termination process to include the staff responsible for making decisions and the criteria for a successful termination, satisfactory termination, unsuccessful completion and non-compliant termination.*

The Program Coordinator is responsible for making all termination decisions.

A successful termination will result when a juvenile has received a full dose of service: 24 program hours over 16 weeks minimum, and demonstrated sufficient behavior/attitude modifications. Students may also be successfully terminated prior to their completion of program requirements if they have become involved in other after school activities (sports/club/job) that prohibit group participation and demonstrate sufficient behavior/attitude modifications.

Unsuccessful completion will result when a juvenile completes but demonstrates no improvement in behavior or attitude or if they fail to complete the program and demonstrate little or no improvement in behavior/attitude.

A higher level required termination will result when a juvenile routinely fails to participate in offered programs & activities.

How is the referring agency involved with the termination process?

The referring agency as well as the parent/guardian will be notified of all successful and satisfactory terminations after the fact. The referring agency will be contacted before an unsuccessful or non-compliant termination is processed, as a courtesy and in an effort to get the child/parent to cooperate with the program. Less than successful completions will be staffed with referring entities.

7. Referring Agency Interaction: *Describe the interaction with juvenile court counselors and/or other referring agencies including how client progress will be communicated.*

Referring agencies will be gathered annually to discuss the upcoming program year and provide input/feedback during the final JCPC Meeting of each fiscal year. A discussion of the Camden Youth Services Referral process and paperwork will occur at the first JCPC Meeting of each fiscal year. The Program Coordinator will be available for referral sources to call, email, or visit to answer questions or address the duration of the juvenile's involvement in the program. Regular monthly updates will be provided per policy to the court counselors when applicable, and additional contact will occur as needed. Summary of program progress will be presented at JCPC Meetings.

8. Intervention/Treatment: *Describe specifically what the component will do to redirect inappropriate youth behavior or how the component will address the identified needs of the youth and family. What interventions will typically be utilized in this component and how will parents/guardians be involved?*

SECTION IV: COMPONENT NARRATIVE (attach for each component)

NAME OF COMPONENT:	C.R.O.W.N. Kids & B.E.A.R.S.
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This program is housed in the N.C. Cooperative Extension- Camden County Center, under the supervision of the 4-H Agent/County Extension Director. Therefore, the program will endeavor to utilize the research-based resources and information from NC State and Division of Juvenile Justice to develop the highest quality programming. Being housed within Extension will offer opportunities for pro-social curriculum and interactions for juveniles in the program. With the use of these resources, as well as others, the program will provide the participants with opportunities to strengthen life skill development through curriculum, citizenship, leadership and community service activities. Participants who learn and strengthen life skills and participate in a group environment will be able to work together as a team and redirect inappropriate behavior. The Program Coordinator will work with clients, their parent/guardian(s) and their school to identify any issue(s) that may need to be addressed for each individual.

9. Best Practice Model: *Describe what model or evidence-supported/best practice the program is based upon.*

Based on the Targeting Life Skills in 4-H Model by University of Florida, all curriculum will be focused on providing 35 essential life skills. All curriculum used will be researched based and will be presented in an age-appropriate and hands-on learning style, delivered utilizing the experiential learning model.

SECTION V: TERMS OF AGREEMENT

NOTE: Details in the Terms of Agreement and Payment to Sponsoring Agency sections are added by NCALLIES when an application is approved for funding.

This Agreement is entered into by and between Department of Public Safety, (*hereinafter referred to as the DPS*), and County, (*hereinafter referred to as the County*), the County's Juvenile Crime Prevention Council (*hereinafter referred to as the JCPC*) and (*hereinafter referred to as the Sponsoring Agency*).

DPS, the County, the JCPC and the Sponsoring Agency do mutually agree as follows:

Term of Agreement

This Agreement shall become effective _____ and shall terminate _____.

Payment to Sponsoring Agency

All parties agree that services will be delivered as described in the approved Program Agreement and that funds will be disbursed in an amount not to exceed the amount \$ _____ for the term of this agreement, unless amended by an approved Program Agreement Revision.

Availability of Funds:

All parties to this Agreement agree and understand that the payment of the sums specified in this Program Agreement budget, or most recently approved Program Agreement Revision, is dependent and contingent upon and subject to the appropriation, allocation, and availability of funds for this purpose to DPS.

Responsibilities of the Parties**DPS shall:**

1. Disburse funds monthly to County Governments, for payment to the Sponsoring Agency, from funds appropriated by the General Assembly;
2. Reserve the right to suspend payment to the County for any non-compliance of reporting requirements by the Sponsoring Agency set forth in the DPS JCPC Policy;
3. Immediately notify, in writing, the JCPC, County, and Sponsoring Agency (including the Board of Directors, if applicable), if payments are suspended and again once payments resume;
4. Pay only for work as described in the Program Agreement, or most recently approved Program Agreement Revision, provided by the Sponsoring Agency and approved subcontractors;
5. Provide technical assistance, orientation, and training to the Sponsoring Agency, the County and the JCPC;
6. Monitor the Sponsoring Agency's funded program(s) in accordance with *DPS JCPC Policy 3. Operations: Program*

Oversight and Monitoring; and

7. Notify parties entering into this Agreement of all due dates in a timely manner in order for reports to be submitted by the established due dates.

The Sponsoring Agency shall:

1. Comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of Federal, State, and local agencies having jurisdiction and/or authority;
2. Comply with all Federal and State laws relating to equal employment opportunity;
3. Keep as confidential and not divulge or make available to any individual or organization without the prior written approval of DPS any information, data, instruments, documents, studies or reports given to or prepared or assembled by the Sponsoring Agency under this Agreement;
4. Acknowledge that in receiving, storing, processing or otherwise dealing with any confidential information, it will safeguard and not redisclose the information, except as otherwise provided in this Agreement;
5. Comply with the DPS JCPC Policy and North Carolina Administrative Code procedures;
6. Secure local match, if applicable, pursuant to 14B NCAC 11B.0105, for the approved DPS funds;
7. Create and adopt individualized written agency guidelines specific to the funded program, while also adhering to DPS JCPC Policy for the specific funded program type;
8. Ensure that state funds received are spent in accordance with the approved Program Agreement, or most recently approved Program Agreement Revision, and be accountable for the legal and appropriate expenditure of those state funds;
9. Maintain reports, records, and other information to properly document services rendered and outcomes; also maintain an ability to send and receive electronic communication;
10. Have the capacity to use the DPS electronic, internet-based system for tracking clients served; also maintain an ability to electronically sign required DPS documents;
11. Use generally accepted accounting procedures that guarantee the integrity of the expenditure of funds, and maintain reports, records, and other information to properly account for the expenditure of all State funds provided to the Sponsoring Agency;
12. When refunds are requested from the North Carolina Department of Revenue for sales and/or use taxes paid by the agency in the performance of the Program Agreement, or most recently approved Program Agreement Revision, as allowed by NCGS § 105-164.14(c), the agency shall exclude all refundable sales and use taxes from reportable expenditures submitted to the County and DPS;
13. Submit Program Agreement Revisions, Third Quarter Accounting, Final Accounting, and annual detailed expenditures through NCALLIES. These reports must be in accordance with the submission process as outlined in the DPS JCPC Policy and with the due dates established by DPS;

14. Make personnel, reports, records and other information available to DPS, the County, the JCPC, and/or the State Auditor for oversight, monitoring and evaluation purposes;
15. Submit any other information requested by DPS, the County, the JCPC, and/or the State Auditor;
16. Be responsible for the performance of all subcontractors as described in the Program Agreement or most recently approved Program Agreement Revision;
17. Indemnify, defend, and hold harmless DPS, the State of North Carolina, the County, the JCPC and any of their officers, agents and employees, from any claims of third parties arising out of any act or omission of the Sponsoring Agency in connection with the performance of the Program Agreement or most recently approved Program Agreement Revision;
18. Receive written permission and budgetary approval from DPS prior to using the Program Agreement, or most recently approved Program Agreement Revision, as a part of any news release or commercial advertising, and acknowledge DPS funding in partnership with the County;
19. Comply with *DPS JCPC Policy 6: Operations: Program Eligibility for Funding* regarding any trainings and requirements for the United States Department of Justice national standards to prevent, detect, and respond to prison rape under the Prison Rape Elimination Act (PREA) and any additional requirements in 14B NCAC 11C
20. Be deemed an independent contractor in the performance of services described in the Program Agreement, or most recently approved Program Agreement Revision, and as such shall be wholly responsible for the services to be performed and for the supervision of its employees, interns, volunteers and subcontractors; and
21. Represent that it has, or shall secure at its own expense, all personnel required in performing the services as described in the Program Agreement, or most recently approved Program Agreement Revision. Such personnel shall not be employees of or have any individual contractual relationship with DPS.

Sponsoring Agency and Use of Contractor(s)/Subcontractors

The Sponsoring Agency may engage with independent contractors as needed to perform services or support services described in line item 190 the Program Agreement, or most recently approved Program Agreement Revision. When independent contractors are providing services the Sponsoring Agency must:

22. Upload a signed Contract for Professional Services (*Form JCPC/PO 001 Contract for Professional Services Template*) into NCALLIES once the Program Agreement or Program Agreement Revision is approved by DPS;
23. Be responsible for the performance of all contractors or subcontractors as described in the Program Agreement, or most recently approved Program Agreement Revision;
24. Hold any contractor or subcontractor to which the Sponsoring Agency provides State funds accountable for the legal and appropriate expenditure of State funds and require compliance with all applicable laws and DPS JCPC Policy; and
25. Ensure that all contractors or subcontractors provide all information necessary to comply with the standards set forth in the Program Agreement, or most recently approved Program Agreement Revision.

The JCPC shall:

1. Ensure the Sponsoring Agency uses JCPC funds only for the purposes approved by DPS in the JCPC Program Agreement or most recently approved JCPC Program Agreement Revision;
2. Comply with the DPS JCPC Policy, the North Carolina Administrative Code procedures (14B NCAC 11B), and N.C.G.S. §§ 143B-845 to 851;
3. Review and locally approve Program Agreements, Program Agreement Revision(s), and Third Quarter Accounting and submit information to the County in a timely manner to meet due dates established by DPS;
4. Submit any other information requested by the County or DPS; and
5. Monitor the Sponsoring Agency's currently funded JCPC program(s) in accordance with *DPS JCPC Policy 3. Operations: Program Oversight and Monitoring*.
Reference: 14B NCAC 11B.0202 and DPS JCPC Policy (policies 1, 3, 7, 8, 9, 10 and 11).

The County shall:

1. Ensure the Sponsoring Agency is appropriately licensed when applicable, and either a local public agency, a 501(c)3 nonprofit corporation or local housing authority (applicable only to the JCPC funding process);
2. Use funds only for the purposes approved by DPS in the Program Agreement, or most recently approved Program Agreement Revision;
3. Disburse funds monthly and oversee funds to the Sponsoring Agency in accordance with 14B NCAC 11B.0108;
4. Comply with the DPS JCPC Policy and North Carolina Administrative Code procedures (14B NCAC 11B);
5. Review and locally approve Program Agreement Revisions received from the Sponsoring Agency for final approval from DPS; and
6. Review and locally approve Third Quarter and Final Accounting forms for the JCPC and all funded programs according to the procedures and due dates established by DPS.
Reference: 14B NCAC 11B.0108; DPS JCPC Policy (policies 8 and 9).

Headings: The Section and Paragraph headings in these General Terms and Conditions are not material parts of the agreement and should not be used to construe the meaning thereof.

Choice of Law: The validity of this Program Agreement and any of its terms or provisions, as well as the rights and duties of the parties to this Program Agreement, are governed by the laws of North Carolina, including the relevant provisions of G.S. Chapter 143B, Article 13, Part 3, Subpart F, and the Rules of 14B NCAC Chapter 11. The parties, by signing this Program Agreement, agree and submit, solely for matters concerning this Program Agreement, to the exclusive jurisdiction of the courts of North Carolina and agree, solely for such purpose, that the exclusive venue for

any legal proceedings shall be Wake County, North Carolina. The place of this Program Agreement and all transactions and agreements relating to it, and their situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in Program Agreement or tort, relating to the validity, construction, interpretation, and enforcement shall be determined.

Assignment: No assignment of the Sponsoring Agency's obligations or the Sponsoring Agency's right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority, DPS may:

- (a) Forward the Sponsoring Agency's payment check(s) directly to any person or entity designated by the Program Manager, or
- (b) Include any person or entity designated by the Sponsoring Agency as a joint payee on the Sponsoring Agency's payment check(s).

In no event shall such approval and action obligate DPS or County Government to anyone other than the Sponsoring Agency, and the Sponsoring Agency shall remain responsible for fulfillment of all Program Agreement, or the most recently approved Program Agreement Revision, obligations.

Beneficiaries: Except as herein specifically provided otherwise, this Program Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Program Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to DPS, the County Government, and the Sponsoring Agency. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any third person. It is the express intention of DPS and County Government that any such person or entity, other than DPS or the County Government or the Sponsoring Agency receiving services or benefits under this Program Agreement shall be deemed an incidental beneficiary only.

Property Rights

Intellectual Property: All deliverable items produced pursuant to this Program Agreement are the exclusive property of DPS. The Sponsoring Agency shall not assert a claim of copyright or other property interest in such deliverables.

Physical Property: The Sponsoring Agency agrees that it shall be responsible for the proper custody and care of any property purchased for or furnished to it for use in connection with the performance of this Program Agreement, or the most recently approved Program Agreement Revision, and will reimburse DPS for loss of, or damage to, such property. At the termination of this Program Agreement, the Sponsoring Agency, County Government, and JCPC shall follow the guidelines for disposition of property set forth in the North Carolina Administrative Code and *DPS JCPC Policy 1. Operations: JCPC Operations*.

Reference: 14B NCAC 11B.0110.

Disbursements and Internal Controls

Reversion of Unexpended Funds

Any remaining unexpended funds disbursed by DPS to the County for the Sponsoring Agency must be refunded/reverted back to DPS at the close of the fiscal year or upon termination of this Agreement.

Accountability for Funds

Audit Requirement - Local Government or Public Authority Requirements

Local Government or Public Authorities in accordance with N.C.G.S. § 159-34 must have an audit performed in conformity with generally accepted auditing standards. The audit shall evaluate the performance of a unit of local government or public authority regarding compliance with all applicable Federal and State agency regulations. This audit, combined with the audit of financial accounts, shall be deemed to be the single audit described by the "Federal Single Audit Act of 1984".

Audit Requirement – Non-Governmental Entities

An audit, when required by law, or requested by the County or DPS shall be performed in conformity with generally accepted auditing standards and audits of non-governmental entities, both for-profit and not-for-profit, and must meet the requirements of OMB Circular A-133. At a minimum, the required report shall include the financial statements prepared in accordance with generally accepted accounting principles, all disclosures in the public interest required by law, and the auditor's opinion and comments relating to financial statements. The audit report must be submitted to the State Auditor's office as required by law, to the County, and DPS, and to other recipients as appropriate within nine (9) months after the end of the program's fiscal year.

Oversight

Access to Persons and Records

The State Auditor shall have access to persons and records related to all Program Agreements entered into by State agencies or political subdivisions in accordance with N.C.G.S. § 147-64.7. Additionally, as the State funding authority, DPS shall have access to persons and records related to all Program Agreements entered into by State agencies or political subdivisions.

Record Retention

Records shall not be destroyed, purged, or disposed of without the express written consent of DPS. State basic records retention policy requires all records to be retained for a minimum of five (5) years or until all audit exceptions have been resolved, whichever is longer. If the Program Agreement is subject to Federal policy and regulations, record retention may be longer than five (5) years since records must be retained for a period of three (3) years following submission of the final Federal Financial Status Report, if applicable, or three (3) years following the submission of a revised final Federal Financial Status Report. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Program Agreement has been started before expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.

No Overdue Tax Debt Not for profit organizations ONLY must comply with this section. This form must be uploaded in NCALLIES when submitting a Program Agreement.

The Sponsoring Agency shall be responsible for the payment of all State, local, and Federal taxes. Consistent with N.C.G.S. § 143C-6-23(c), not for profit organizations shall file with DPS and the County a written statement completed by that Sponsoring Agency's Board of Directors or other governing body, stating whether or not the Sponsoring Agency has any overdue tax debts, as defined by N.C.G.S. § 105-243.1, at the Federal, State, or local level. This written statement, *No Overdue Tax Debts*, shall be completed by the Sponsoring Agency to certify when there are no

overdue taxes. If the agency has overdue taxes, the Sponsoring Agency must notify DPS at the time a Program Agreement is submitted.

Conflict of Interest Not for profit organizations ONLY must comply with this section. This form must be uploaded in NCALLIES when submitting a Program Agreement.

Consistent with the N.C.G.S. § 143C-6-23(b), not for profit organizations shall file with DPS and the County, a copy of that Sponsoring Agency's policy addressing conflicts of interest that may arise involving the Sponsoring Agency's management employees and the members of its Board of Directors or other governing body. The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as the Sponsoring Agency's employees or members of its Board or other governing body, from the Sponsoring Agency's disbursing of State funds and shall include actions to be taken by the Sponsoring Agency or the individual, or both to avoid conflicts of interest and the appearance of impropriety. The policy shall be filed before the County or DPS will disburse any funds. The Sponsoring Agency shall also complete the DPS Conflict of Interest Policy Statement (*Form DPS 13 001*) and upload the statement in NCALLIES along with and the Sponsoring Agency's policy addressing conflicts of interests.

Proof of 501(c)(3) Not for profit organizations ONLY must comply with this section. This form must be uploaded in NCALLIES when submitting a Program Agreement.

Not for profit organizations must upload proof of the agency's 501(c)(3) status when submitting a program agreement in NCALLIES.

Amendment: This Agreement may not be amended orally or by performance. Any amendment must be requested by the Sponsoring Agency through submission of a Program Agreement Revision and executed by duly authorized representatives of DPS, the County Government, JCPC, and Sponsoring Agency.

Severability: In the event that a court of competent jurisdiction holds that a provision or requirement of this Program Agreement violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this Program Agreement shall remain in full force and effect.

Termination for Cause: If, through any cause, the Sponsoring Agency shall fail to fulfill its obligations under this Program Agreement in a timely and proper manner, DPS shall have the right to terminate this Program Agreement by giving written notice to the Sponsoring Agency and specifying the effective date thereof. In that event, all finished or unfinished deliverable items prepared by the Sponsoring Agency under this Program Agreement shall, at the option of DPS, become its property and the Sponsoring Agency shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Sponsoring Agency shall not be relieved of liability to DPS for damages sustained by DPS by virtue of the Sponsoring Agency's breach of this agreement, and DPS may withhold any payment due the Sponsoring Agency for the purpose of setoff until such time as the exact amount of damages due DPS from such breach can be determined. The filing of a petition for bankruptcy by the Sponsoring Agency shall be an act of default under this Program Agreement.

Termination without Cause: DPS, the County Government, or the Sponsoring Agency may terminate this Agreement at any time and without cause by giving at least thirty (30) days advance written notice to the other parties. If this Program Agreement is terminated by DPS as provided herein, the Sponsoring Agency shall be reimbursed on a pro rata basis for services satisfactorily provided to DPS under this Program Agreement, or the most recently approved Program Agreement Revision, prior to Program Agreement termination.

Waiver of Default: Waiver by DPS of any default or breach in compliance with the terms of this Program Agreement, or the most recently approved Program Agreement Revision, by the Sponsoring Agency shall not be deemed a waiver

of any subsequent default or breach and shall not be construed to be modification of the terms of this Program Agreement unless stated to be such in writing, signed by an authorized representative of DPS, County Government, the JCPC, and the Sponsoring Agency.

Force Majeure: Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations as a result of events beyond its reasonable control, including, without limitation, fire, power failures, any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event, pandemic, or act of God.

Survival of Promises: All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Program Agreement expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.

Entire Agreement: This Program Agreement (including any documents mutually incorporated specifically herein) represents the entire agreement between the parties and supersedes all prior oral or written statements or agreements.

END OF SECTION V – Terms of Agreement

SECTION VI: BUDGET NARRATIVE

Camden County Youth Services		Fiscal Year	FY 23-24
Item #	Justification	Expense	In Kind Expense
120	Salaries - Full Time Program Coordinator	\$37,925	
180	FICA/Medicare (Full-Time Program Coordinator)	\$2,902	
180	Worker's Compensation (Full-Time Program Coordinator)	\$1,900	
180	Retirement	\$5,120	
180	401(K) - Full Time Program Coordinator	\$1,900	
180	Insurance (health insurance full time program coordinator @ \$720.00 a month, life insurance \$115 yr	\$8,755	
190	Program Administration - County Finance Officer (5% salary)		\$3,896
190	Summer Camp Assistant stipend - 32 hours/week for 4 weeks @ \$15.62 per/hour	\$2,000	
190	Psychological Assessment (1 allowed at \$600 as referred by court) contract attached	\$600	
190	Program Administration - County 4-H Agent or County Extension Director oversight at \$25 hr x 248 hrs per yr		\$6,200
190	Teen Court Advisor stipend - \$55.55 per month for 9 months	\$500	
210	Household and Office Space Cleaning @\$30/month		\$360
220	Snacks for teen court volunteer training, summer camps and full day workshops	\$1,200	
230	Educational Materials (curriculum, supplies for lessons, youth volunteer training materials)	\$4,250	
250	Fuel and maintenance for van	\$1,200	
260	Office Supplies for program support	\$500	
310	Travel for Program Coordinator	\$1,100	
320	Telephone and postage	\$600	
370	Advertising in Local Paper	\$100	
390	Audit Expense prorated portion to the program	\$200	
390	Other Services - Victim restitution	\$600	
390	4-H Eastern Center Camp for 5 younger campers and 2 for older campers	\$3,500	
390	Training for program coordinator, teen court summit, and vocational training for teens	\$4,900	
410	Space (\$10/square foot x 200 square feet) Camden Middle School		\$2,000
410	Office Space at Camden Extension (\$10/sq ft at 100sq ft.)		\$1,000
450	Insurance - Liability, Activity, Vehicle	\$1,400	
TOTAL		\$81,152	\$13,456

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

Job Title	Annual Expense Wages	Annual In Kind Wages
Program Coordinator - full time	\$37,925	
TOTAL	\$37,925	

SECTION VII: BUDGET NARRATIVE LINE ITEM SUMMARY**Program:** Camden County Youth Services**Fiscal Year:** FY 23-24**Number of Months:** 12

	Cash	In Kind	Total
I. Personnel Services	\$61,602	\$10,096	\$71,698
120 Salaries & Wages	\$37,925		\$37,925
180 Fringe Benefits	\$20,577		\$20,577
190 Professional Services*	\$3,100	\$10,096	\$13,196
*Contracts MUST be attached			
II. Supplies & Materials	\$7,150	\$360	\$7,510
210 Household & Cleaning		\$360	\$360
220 Food & Provisions	\$1,200		\$1,200
230 Education & Medical	\$4,250		\$4,250
240 Construction & Repair			\$0
250 Vehicle Supplies & Materials	\$1,200		\$1,200
260 Office Supplies and Materials	\$500		\$500
280 Heating & Utility Supplies			\$0
290 Other Supplies and Materials			\$0
III. Current Obligations & Services	\$11,000		\$11,000
310 Travel & Transportation	\$1,100		\$1,100
320 Communications	\$600		\$600
330 Utilities			\$0
340 Printing & Binding			\$0
350 Repairs & Maintenance			\$0
370 Advertising	\$100		\$100
380 Data Processing			\$0
390 Other Services	\$9,200		\$9,200
IV. Fixed Charges & Other Expenses	\$1,400	\$3,000	\$4,400
410 Rental or Real Property		\$3,000	\$3,000
430 Equipment Rental			\$0
440 Service and Maint. Contracts			\$0
450 Insurance & Bonding	\$1,400		\$1,400
490 Other Fixed Charges			\$0
V. Capital Outlay			\$0
[This Section Requires Cash Match]			
510 Office Furniture & Equipment			\$0
530 Educational Equipment			\$0
540 Motor Vehicle			\$0
550 Other Equipment			\$0
580 Buildings, Structure & Improv.			\$0
Total	\$81,152	\$13,456	\$94,608

Attachment: 2023 JCPC Grant App (2023-2025 JCPC Grant Application)

SECTION VIII: SOURCES OF PROGRAM REVENUE (ALL SOURCES)	
FY 23-24	Camden County
Funding ID: 715-XXXX	
Sponsoring Agency:	Camden County
Program:	Camden County Youth Services

\$64,812	DPS/JCPC Funds	* This is the amount of your request on your application
20%	Local Match Rate	Is the Local Match Rate 10%, 20% or 30%?
\$16,340	County Cash	Camden County <i>(Specify Source)</i>
	Local Cash	<i>(Specify Source)</i>
	Local Cash	<i>(Specify Source)</i>
\$13,456	Local In-Kind	Camden County <i>(Specify Source)</i>
	Other	<i>(Specify Source)</i>
	Other	<i>(Specify Source)</i>
	Other	<i>(Specify Source)</i>
	Other	<i>(Specify Source)</i>
\$94,608	TOTAL	<div style="display: flex; justify-content: space-between;"> \$12,962 \$29,796 </div>
		<div style="display: flex; justify-content: space-between;"> Required Local Match Match Provided </div>

We, the undersigned, have reviewed this JCPC Program Application to be presented to the Juvenile Crime Prevention Council of this County in accordance with the procedures established by the local Juvenile Crime Prevention Council. Agencies seeking funding must be able to meet the applicable requirements of the North Carolina General Statutes, Administrative Code, and the Division of Adult Correction and Juvenile Justice.

We understand and acknowledge that the approval process is first with the Juvenile Crime Prevention Council, second with the County Board of Commissioners, and the final authority with the Department of Public Safety, Division of Adult Correction and Juvenile Justice.

All parties understand that the availability of funds is contingent upon the appropriation of those funds by the General Assembly of the State of North Carolina.

Chair, County Board of Commissioners or County Finance Director	Date
Chair, Juvenile Crime Prevention Council	Date
Erin Burke	1/31/23
Program Manager	Date



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:	7.H
Meeting Date:	April 03, 2023
Submitted By:	Stephanie Jackson, Finance Prepared by: Stephanie Jackson
Item Title	Auditor Engagement Letters and Contract for Camden County & TDA
Attachments:	Camden TDA Engagement Letter(PDF) Camden County 2022 - Engagement Letter (PDF) Camden County TDA Contract (PDF) Camden County contract to send (PDF)



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 Wilmington, North Carolina 28403
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 Fax (910) 239-8294

January 1, 2023

Camden County Tourism Development Authority
 P.O. Box 190
 117 North NC 343
 Camden, NC 27921

We are pleased to confirm our understanding of the services we are to provide Camden County Tourism Development Authority for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the 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, and the disclosures, which collectively comprise the basic financial statements of Camden County Tourism Development Authority as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camden County Tourism Development Authority's 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. As part of our engagement, we will apply certain limited procedures to Camden County Tourism Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Camden County Tourism Development Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

- 1) Budgetary Comparison Statements

- 2) Combining Statements
- 3) Individual Fund Statements
- 4) Supporting Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Camden County Tourism Development Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Camden County Tourism Development Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Camden County Tourism Development Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the

supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Tourism Development Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2023 and to issue our reports no later than October 31, 2023.

Our fee for these services is stated in the approved audit contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket

costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Camden County Tourism Development Authority's financial statements. Our report will be addressed to management and those charged with governance of Camden County Tourism Development Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Camden County Tourism Development Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Camden County Tourism Development Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Camden County Tourism Development Authority.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Thompson, Price, Scott, Adams & Co., P.A.
 4024 Oleander Drive Suite 3
 Wilmington, North Carolina 28403
 Telephone (910) 791-4872
 Fax (910) 239-8294

January 1, 2023

Camden County
 P.O. Box 190
 117 North NC 343
 Camden, NC 27921

We are pleased to confirm our understanding of the services we are to provide Camden County for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the 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, including the disclosures, which collectively comprise the basic financial statements, of Camden County as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camden County's 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. As part of our engagement, we will apply certain limited procedures to Camden County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Camden County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements].

- 1) Schedule of expenditures of federal awards.

- 2) Budgetary Comparison Statements
- 3) Combining Statements
- 4) Individual Fund Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or

governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Camden County's compliance with provisions of applicable laws,

regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Camden County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Camden County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Camden County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that

information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial

statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the county; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the [Name of Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity]. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2023 and to issue our reports no later than October 31, 2023.

Our fee for these services is stated in the approved audit contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing body of Camden County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Camden County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Camden County.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The	Governing Board
of	Primary Government Unit Camden County Tourist Development Authority
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Thompson, Price, Scott, Adams & Co. PA
	Auditor Address 4024 Oleander Drive, Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Stephanie Jackson

Stephanie Jackson /Finance

sjackson@camdencaountync.gov

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. Any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billing for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Camden County Tourist Development Authority
Audit Fee	\$ 1800.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 3,000.00 if applicable
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	NA
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Thompson, Price, Scott, Adams & Co. PA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory S Adams, CPA	
Date*	Email Address*
	gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit*	
Camden County Tourist Development Authority	
Date Primary Government Unit Governing Board Approved Audit Contract*	
(G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Sarah Hill, Chairperson	
Date	Email Address
	shill@camdencountync.gov

Chair of Audit Committee (typed or printed, or "NA")	Signature
NA	
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Stephanie Jackson	
Date of Pre-Audit Certificate*	Email Address*
	sjackson@camdencaountync.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT

Attachment: Camden County TDA Contract (Auditor Engagement Letters and Contract for Camden County & TDA)

The	Governing Board
of	Primary Government Unit Camden County
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Thompson, Price, Scott, Adams & Co. PA
	Auditor Address 4024 Oleander Drive, Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
-----	--------------------------------	---

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Stephanie Jackson

Finance Officer/ Camden County

sjackson@camdencountync.gov

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billing for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contract and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Camden County
Audit Fee	\$ 26500.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 3,000.00 if applicable
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	NA
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Thompson, Price, Scott, Adams & Co. PA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory S Adams, CPA	
Date*	Email Address*
	gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit*	
Camden County	
Date Primary Government Unit Governing Board Approved Audit Contract*	
(G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Ross Murnro, Chairperson	
Date	Email Address
	rmunro@camdencountync.gov

Chair of Audit Committee (typed or printed, or "NA")	Signature
NA	
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Stephanie Jackson, Finance Officer	
Date of Pre-Audit Certificate*	Email Address*
	sjackson@camdencountync.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT

Attachment: Camden County contract to send (Auditor Engagement Letters and Contract for Camden County & TDA)



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Consent Agenda

Item Number:	7.I
Meeting Date:	April 03, 2023
Submitted By:	Erin Burke, Administration Prepared by: Karen Davis
Item Title	Set Public Hearing - Commerce Park Property Sale
Attachments:	D. T. Read Steel Co Inc_Legal Ad (DOCX)

Public Hearing notice attached.

**NOTICE OF PUBLIC HEARING
TO APPROVE SALE OF CAMDEN COUNTY PROPERTY
BY PRIVATE NEGOTIATION PURSUANT TO
ECONOMIC DEVELOPMENT LAW**

The Camden County Board of Commissioners will conduct a public hearing at 7:00 p.m., or as soon thereafter as practical, on May 1, 2023, at the Board Meeting Room to receive public input on the conveyance of a fee simple interest in real property from the County of Camden (The County) to D. T. Read Steel Co., Inc. (The Company) consisting of six point seven two (6.72) acres more or less situate within the Camden Commerce Park, Camden, North Carolina, to exclude any wetlands. The value of the real property to be conveyed is thirty-five thousand dollars (\$35,000) per acre. The proposed consideration will be thirty-five thousand dollars (\$35,000) per acre. The Company contemplates moving their corporate headquarters with the creation of 6-8 administrative full-time jobs and 75-150 seasonal jobs within an average annual payroll of \$10 million. Jobs shall be maintained for at least ten (10) years. The Board of Commissioners intends to approve this conveyance. This Notice and the contemplated public hearing is in accord with N.C. General Statute 158-7.1 and N.C. General Statute 168-20.1.



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Information, Reports & Minutes From Other Agencies

Item Number:	10.A
Meeting Date:	April 03, 2023
Submitted By:	Tammie Krauss, Register of Deeds Register of Deeds Prepared by: Karen Davis
Item Title	Register of Deeds Report
Attachments:	Register of Deeds Report (PDF)

Camden County Register of Deeds: Tammie Krauss
February 2023 Daily Deposit

DATE	NC CHILDRI TRUST	NC DOM. VIO. FUND	STATE REV. STAMPS	COUNTY REV. STAMPS	RETIREMEN	AUTO FUND	STATE TREASURY	ROD GENERAL	TOTAL
02/01/23	\$ -	\$ -	\$ 923.16	\$ 960.84	\$ 4.12	\$ 24.31	\$ 37.20	\$ 208.37	\$ 2,158.00
02/02/23	\$ -	\$ -			\$ 2.19	\$ 11.28	\$ 31.00	\$ 101.53	\$ 146.00
02/03/23	\$ -	\$ -	\$ 612.50	\$ 637.50	\$ 6.45	\$ 38.90	\$ 49.60	\$ 334.65	\$ 1,679.60
02/06/23	\$ -		\$ 58.80	\$ 61.20	\$ 3.30	\$ 17.84	\$ 43.40	\$ 155.46	\$ 340.00
02/07/23			\$ 1,849.26	\$ 1,924.74	\$ 0.78	\$ 3.88	\$ 12.40	\$ 34.94	\$ 3,826.00
02/09/23	\$ -	\$ -	\$ 60.76	\$ 63.24	\$ 4.52	\$ 25.72	\$ 49.60	\$ 221.16	\$ 425.00
02/10/23	\$ 5.00	\$ 30.00	\$ 380.24	\$ 395.76	\$ 5.23	\$ 28.79	\$ 31.00	\$ 248.78	\$ 1,124.80
02/13/23	\$ 5.00	\$ 30.00	\$ 245.00	\$ 255.00	\$ 5.12	\$ 26.84	\$ 43.40	\$ 231.24	\$ 841.60
02/14/23	\$ -	\$ -	\$ -	\$ -	\$ 1.60	\$ 8.00	\$ 24.80	\$ 72.00	\$ 106.40
02/15/23	\$ -	\$ -	\$ 134.26	\$ 139.74	\$ 2.70	\$ 16.28	\$ 24.80	\$ 136.22	\$ 454.00
02/16/23					\$ 0.39	\$ 1.94	\$ 6.20	\$ 17.47	\$ 26.00
02/17/23			\$ 482.65	\$ 502.35	\$ 2.52	\$ 13.96	\$ 31.00	\$ 120.52	\$ 1,153.00
02/20/23	\$ 5.00	\$ 30.00	\$ 91.14	\$ 94.86	\$ 2.25	\$ 10.55	\$ 12.40	\$ 89.80	\$ 336.00
02/21/23			\$ 710.50	\$ 739.50	\$ 2.79	\$ 17.01	\$ 18.60	\$ 147.60	\$ 1,636.00
02/22/23					\$ 0.60	\$ 3.96		\$ 35.44	\$ 40.00
02/23/23			\$ 25.48	\$ 26.52	\$ 3.50	\$ 17.98	\$ 49.60	\$ 161.92	\$ 285.00
02/24/23					\$ 0.67	\$ 3.78	\$ 6.20	\$ 33.95	\$ 44.60
02/27/23					\$ 3.11	\$ 19.09	\$ 18.60	\$ 166.20	\$ 207.00
02/28/23			\$ 465.50	\$ 484.50	\$ 4.99	\$ 29.50	\$ 43.40	\$ 255.11	\$ 1,283.00
									\$ -
									\$ -
									0.00
									0.00
									\$ -
TOTAL	\$ 15.00	\$ 90.00	\$ 6,039.25	\$ 6,285.75	\$ 56.83	\$ 319.61	\$ 533.20	\$ 2,772.36	\$ 16,112.00

Attachment: Register of Deeds Report (Register of Deeds Report)

Ledger Report Fee Distribution
TAMMIE KRAUSS, REGISTER OF DEEDS
Camden, NC

Date Range From Wednesday, February 01, 2023 to Tuesday, February 28, 2023

Name	Amount
NC Children's Trust Fund	\$15.00
NC Domestic Violence Fund	\$90.00
State Revenue Stamp	\$6,039.25
County Revenue Stamp	\$6,285.75
Land Transfer Fee	\$0.00
Floodplain Map Fund	\$0.00
Supplemental Retirement	\$56.83
ROD Automation Fund	\$319.61
Dept Of Cultural Resources	\$0.00
Vital Records Fund	\$0.00
State General Fund	\$0.00
State Treasurer Amount	\$533.20
ROD General Fund	\$2,772.36
 Total Distribution For Period	 \$16,112.00
 Cash Total	 \$392.60
Check Total	\$8,356.40
Pay Account Total	\$161.00
ACH Total	\$7,202.00
Escrow Account Total	\$0.00
Overpayment Total	\$0.00
Total Deposit For Period	\$16,112.00

Report Generated at Wednesday, March 1, 2023 8:02 AM

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**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Information, Reports & Minutes From Other Agencies

Item Number:	10.B
Meeting Date:	April 03, 2023
Submitted By:	Kim Perry, Library Prepared by: Kim Perry
Item Title	Library Report, 2/2023
Attachments:	23-02 (DOCX)

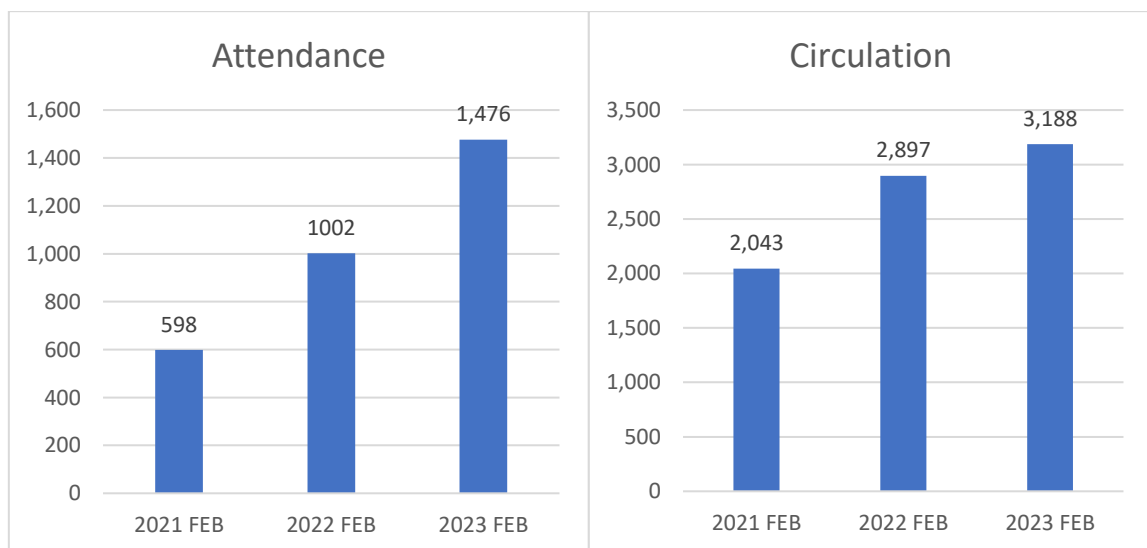
Camden County Public Library

February 2023 Statistics

Visitor Count	1,476
Materials Check Outs & Renewals	3,188
Cloud Library Check Out (ebooks & audiobooks)	138 (20% increase from 2/23)
Computer/ Wireless Use	238/977
Questions Answered	252
Children's Programs/Attendance	13/231
Teen Program/Attendance	1/2
Adult Programs/Attendance	2/18
Outreach Programs/Attendance	0/0
Study Room Usage/Attendance	43/69
Meeting Room Usage/Attendance	3/24
Days/Hours Open	23/187
# Items in Collection	20,668
Library Card Holders	2,440

Comparison by Year

2021-2023



Attachment: 23-02 (Library Report)



**Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Information, Reports & Minutes From Other Agencies

Item Number: 10.C
Meeting Date: April 03, 2023

Submitted By: Karen Davis, Clerk to the Board
Administration
Prepared by: Karen Davis

Item Title **Fire Prevention Report**

Attachments: Fire Prevention Report (DOCX)

February 2023 Monthly Report
Fire Prevention
Camden County

Inspections

Thompson Gas
Coastal Kutts

Completed

Thompson Gas – emergency backup lighting
Coastal Kutts

Investigations

None for the Month of February

Plans Review

No Permits Issued
Reviewed plans for Solar Panel – pole mount – Camden County High School
Harmony Baptist Church – hydrant location

Special Projects/Training

Smoke Detector Installation - 916 N. Carolina Highway 343 South
Fire Officer II – Albemarle Firemen's Association School
Camden County High School – reference to egress door in one of the classrooms and lockdown situations
Camden County Sheriff's Department – meeting in regards to pre-planning for active shooter at all of the high schools within the county.