



**CURRITUCK COUNTY
NORTH CAROLINA**

April 18, 2022

Minutes – Regular Meeting of the Board of Commissioners

WORK SESSION

1. 5:00 PM Cooperative Extension Reception

The Board of Commissioners attended a reception at 5:00 PM in the Historic Courthouse kitchen. Appetizers and refreshments were provided by Currituck Cooperative Extension staff and the Currituck Extension Foundation.

6:00 PM CALL TO ORDER

The Board of Commissioners held a Regular Meeting at 6:00 PM in the Historic Courthouse Board Meeting Room, 153 Courthouse Road, Currituck, North Carolina.

Attendee Name	Title	Status	Arrived
Michael H. Payment	Chairman	Present	
Paul M. Beaumont	Vice Chairman	Present	
J. Owen Etheridge	Commissioner	Present	
Mary "Kitty" Etheridge	Commissioner	Present	
Selina S. Jarvis	Commissioner	Present	
Kevin E. McCord	Commissioner	Present	
Bob White	Commissioner	Present	

Chairman Payment called the meeting to order and announced the earlier reception.

A) Invocation & Pledge of Allegiance

Vice-chairman, Paul Beaumont, offered the Invocation and led the Pledge of Allegiance.

B) Approval of Agenda

Commissioner White moved for approval of the agenda. Commissioner Beaumont seconded the motion. The motion carried, 7-0.

Approved agenda:

Work Session

5:00 PM Cooperative Extension Reception

6:00 PM Call to Order

- A) Invocation & Pledge of Allegiance
- B) Approval of Agenda

Public Comment

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Commissioner's Report**County Manager/Attorney****Reports****Administrative Reports**

- A) Currituck Cooperative Extension's "Report to the People"

New Business

- A) **Grant Project Ordinance for the County of Currituck American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds**
- B) **Resolution of the Board of Commissioners in Support of a Nursing and Allied Health Simulation Facility at College of The Albemarle**
- C) **Consideration of Corolla Fire Department Request to Transfer Funds to Capital for the Purchase of a Hurst E-Draulics Cutter Rescue Tool**
- D) **Board Appointments**
 - 1. Ocean Sands North/Crown Point Watershed District Advisory
- E) **Consent Agenda**
 - 1. Budget Amendments
 - 2. Revised Salary Resolution
 - 3. Consideration for Approval of 2022 Audit Contract-Carr, Riggs and Ingram
 - 4. Consideration of Request for Use of Alcohol on County-Owned Property - Knotts Island Ruritans Annual Peach Festival
 - 5. Consideration of Request for Use of Alcohol on County-Owned Property - Knotts Island Seafood Festival

6. Approval Of Minutes-April 4, 2022

Closed Session

Amended: Closed Session Pursuant to G.S. 143-318.11(a)(6) to
Discuss Personnel Matters

Adjourn

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Paul M. Beaumont, Vice Chairman
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

PUBLIC COMMENT

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Chairman Payment opened the Public Comment period. There were no speakers and the Public Comment period was closed.

COMMISSIONER'S REPORT

Each Commissioner welcomed the return of Commissioner J. Owen Etheridge, who had been absent from several meetings due to health issues.

Commissioner Jarvis reported attending the 2022 Economic Summit and reviewed topics presented by speaker and author, Doug Griffiths, on ways leaders can develop and encourage thriving communities. She thanked County staff for their efforts to coordinate the Commissioner's recent budget work sessions.

Commissioner Mary Etheridge said she enjoyed listening to speaker Doug Griffiths, and thanked Cooperative Extension for the earlier Commissioners reception. She provided primary and one-stop voting information and encouraged citizens to vote. She announced Brandi Draves was appointed to serve as the County's new Director of Elections.

Commissioner White attended and spoke at a Homeowners Association (HOA) meeting in Corolla and offered the same to any other HOA. He discussed Board transparency and open meetings and encouraged citizens to attend meetings, get involved, and to reach out to their elected officials to present issues and concerns.

Chairman Payment thanked Cooperative Extension staff for the earlier reception. He announced two recipients of the Currituck Kids Scholarship Awards and briefly reviewed the selection process. He encouraged citizens to support their local fire departments.

Commissioner Beaumont thanked Cooperative Extension for hosting the reception and also discussed Board transparency. He highlighted open action and voting by Board members

and the efforts of Commissioners to do the best for the citizens of the county. He encouraged citizen involvement, and said Board members welcome insight from citizens.

Commissioner McCord offered his thanks to Cooperative Extension for hosting the earlier reception. He recognized the County's Telecommunicators as the official first responders in honor of Telecommunicator Week. He thanked Travel and Tourism and others involved in putting together the recent Bulls and BBQ event. Other County events were highlighted. Commissioner McCord recognized Ms. Draves' appointment as Director of Elections and offered prayers for local families who recently lost loved ones. He provided information on children's summer camps offered by the Sheriff's Office.

Commissioner J. Owen Etheridge said it is good to be back and took a moment to recognize and thank Currituck Emergency Medical Services and public safety staff. He thanked Cooperative Extension for hosting the reception. He also reported on the efforts of the County to disclose information and encouraged citizens to take advantage of what is available. He offered his appreciation for the cards, letters and prayers received during his recovery.

COUNTY MANAGER/ATTORNEY REPORTS

County Manager/Attorney, Ike McRee, updated the Board on activities related to the Citizens Academy. He, too, spoke of transparency in government and its establishment in North Carolina law. He encouraged citizens to attend meetings and get involved.

Commissioner Mary Etheridge spoke about citizen perception and a general lack of trust in government. She asked if Board members should be required to disclose conflicts of interest at the start of meetings. Mr. McRee reviewed statutory language related to disclosures by Board members and the general law related to a Commissioner's duty to vote. He explained the familial or business relationships that may cause a conflict of interest and the ability of Commissioners to do business with the County within guidelines regulated by state statute.

ADMINISTRATIVE REPORTS

A. Currituck Cooperative Extension's "Report to the People"

Currituck Extension Director, Cameron Lowe, reviewed the history and role of Cooperative Extension. She recognized Extension Advisory Board members, Ashton Lowe and Commissioner Mary Etheridge, and introduced Extension staff. A short video demonstrating the services available to citizens through Cooperative Extension was played for the Board. Ms. Lowe thanked the Board for investing in Cooperative Extension and announced upcoming events. Commissioners encouraged citizens to take advantage of the services offered through the Extension office and thanked Ms. Lowe and Extension staff for their efforts.

NEW BUSINESS

A. Grant Project Ordinance for the County of Currituck American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

County Manager, Ike McRee, reviewed the American Rescue Plan Act grant ordinance which provides federal funds for state and local governments to help offset costs related to Covid-19. Currituck County is slated to receive \$5,392,637. Following review, Commissioner McCord moved for approval. Commissioner J. Owen Etheridge seconded the motion. The motion carried, 7-0.

COUNTY OF CURRITUCK

Grant Project Ordinance for the County of Currituck American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

BE IT ORDAINED by the Board of Commissioners of the County of Currituck, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The County of Currituck (County) has received the first tranche in the amount of \$2,696,949 of CSLFRF funds. The total allocation is \$5,392,637, with the remainder to be distributed to the County within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The County has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriate for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
001	Public safety personnel for the period of July 1, 2021 through December 31, 2024	6.1	Salaries and benefits	\$5,392,637
			Total	\$5,392,637

Section 4: The following revenues are anticipated to be available to complete the project:

ARP/CSLFRF Funds: \$5,392,637
General Fund Transfer: \$0
Total: **\$5,392,637**

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the County's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk of the County.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the County, whichever occurs sooner.

Section 9: The Budget Officer and the Finance Director shall use this grant ordinance for administration of the budget and for the accounting system.

ADOPTED this 18th day of April 2022.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Kevin E. McCord, Commissioner
SECONDER:	J. Owen Etheridge, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

B. Resolution of the Board of Commissioners in Support of a Nursing and Allied Health Simulation Facility at College of The Albemarle

County Manager, Ike McRee, reviewed the Resolution which supports a Nursing and Allied Health Simulation Facility at College of the Albemarle (COA). Mr. McRee recalled a presentation made by Dr. Jack Bagwell, President of COA, who asked the Board to support the project. Commissioner Jarvis serves on the COA Board of Trustees and commented on the opportunities the facility would provide. She noted COA was ranked the number one Nursing school in the State of North Carolina. Commissioner Jarvis moved for approval of the Resolution and Commissioner Mary Etheridge seconded the motion. The motion carried, 7-0.

Resolution of the Board of Commissioners in Support of the Nursing and Allied Health Simulation Facility at College of The Albemarle

WHEREAS, for more than 60 years, College of The Albemarle has served the counties of Camden, Chowan, Currituck, Dare, Gates, Perquimans, and Pasquotank and its citizens by opening the door to education and career training; and

WHEREAS, College of The Albemarle annually contributes approximately \$105.3 million to the regional income; equivalent to 2.1% of the gross regional product and supporting one out of every 33 jobs; and

WHEREAS, College of The Albemarle's nursing program was ranked as the #1 RN nursing program in NC by registerednursing.org for the years 2021 and 2018; and

WHEREAS, College of The Albemarle was ranked as the #6 Community College in the United States in 2020 by smartasset.com; and

WHEREAS, College of The Albemarle has been selected as one of the 150 community colleges in the nation to compete for the \$1M Aspen Prize, which is considered by America's community colleges to be the signature recognition of high achievement and performance; and

WHEREAS, healthcare job growth is expected to increase 18.1% in the coming years, which is 3times that of other job sectors; and

WHEREAS, facilities to expand programs at College of The Albemarle is limited and current facilities are woefully inadequate to provide the state-of-the-art training expected of a top-tier community college; and

WHEREAS, all counties served by College of The Albemarle benefit from the excellent training the college provides to future health care practitioners; and

WHEREAS, an expansion of the Nursing and Allied Health Simulation Facility at College of The Albemarle would enhance current training, expand opportunities for future programming, and incentivize healthcare graduates to remain in the area to serve our rural communities.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Currituck County unanimously supports College of The Albemarle in its efforts to secure public and grant funding for this resource on this 18th day of April, 2022.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Selina S. Jarvis, Commissioner
SECONDER:	Mary "Kitty" Etheridge, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

C. Consideration of Corolla Fire Department Request to Transfer Funds to Capital for the Purchase of a Hurst E-Draulics Cutter Rescue Tool

County Manager, Ike McRee, reviewed the request for a funds transfer by Corolla Fire for the purchase of a Hurst Cutter Rescue Tool. Commissioner Beaumont provided additional details and the request was reviewed by the Fire and EMS Advisory Board, who recommended approval. Commissioner Beaumont moved for approval and Commissioner White seconded the motion. The motion carried, 7-0.

RESULT:	APPROVED [UNANIMOUS]
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

D) Board Appointments

1. Ocean Sands North/Crown Point Watershed District Advisory

Commissioner White moved for approval of Charles Winslow to fill an unexpired term through June 6, 2022, on the Ocean Sands N/Crown Point Watershed Service District Advisory. Chairman Payment seconded the motion. The motion carried, 7-0.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Michael H. Payment, Chairman
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

E) Consent Agenda

Commissioner J. Owen Etheridge moved to approve Consent Agenda. Commissioner Jarvis seconded the motion. The motion carried, 7-0.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	J. Owen Etheridge, Commissioner
SECONDER:	Selina S. Jarvis, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

1. Budget Amendments

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10960-531000	Fuel	\$ 100,000	
10380-488400	ABC Profits		\$ 100,000
		\$ 100,000	\$ 100,000
Explanation: Central Services (10960) - Increase appropriations for bulk fuel purchases for the fuel farm due to timing difference between purchase and use and increased cost of fuel.			
Net Budget Effect: Operating Fund (10) - Increased by \$100,000.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10480-557300	Excise Tax on Deeds	\$ 500,000	
10320-410000	Deed Stamp Excise Tax		\$ 1,000,000
10390-499900	Appropriated Fund Balance	\$ 500,000	
		\$ 1,000,000	\$ 1,000,000
Explanation: Register of Deeds (10480) - Increase appropriations due to more land transfers than originally estimated.			
Net Budget Effect: Operating Fund (10) - Increased by \$500,000.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10660-536000	Uniforms		\$ 400
10660-526000	Advertising		1,000
10660-514000	Travel		1,000
10660-514500	Training & Education		500
10660-511010	Data Transmission		200
10660-531000	Fuel	\$ 600	
10660-532000	Supplies	2,500	
		\$ 3,100	\$ 3,100
Explanation: Planning (10660) - The Development Services Department, Planning Division, is requesting the transfer of funds to cover increased fuel costs and additional supplies for the remainder of the fiscal year.			
Net Budget Effect: Operating Fund (10) - No change.			

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10775-532000	Supplies	\$ 1,000	
10775-511000	Telephone/Postage	800	
10775-561300	Instructor Fees		\$ 1,800
		\$ 1,800	\$ 1,800

Explanation: Senior Center (10775) - Transfer funds to cover additional HD Volunteer Outreach materials/copies/postage.

Net Budget Effect: Operating Fund (10) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10640-511000	Telephone/Postage		\$ 1,400
10640-521100	Equipment Lease	\$ 679	
10640-545000	Contracted Services	721	
10640-514100	Camp Transportation		1,000
10640-532003	4-H Supplies	350	
10640-532000	Supplies	650	
		\$ 2,400	\$ 2,400

Explanation: Cooperative Extension (10640) - Substantial increase in telephone bills (internet) due to additional 911 equipment and services. Camp transportation is not needed before June 30 but need supplies before year end.

Net Budget Effect: Operating Fund (10) - No change.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10415-561000	Professional Fees		\$ 50,000
10320-411000	LCL Sa/Tx	\$ 50,000	
		\$ 50,000	\$ 50,000

Explanation: Legal (10415) - Increased legal fees due to external counsel fees

Net Budget Effect: Operating Fund (10): Increased \$50,000.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10535-532000	Supplies	\$ 2,000	
10535-561000	Professional Services		2,000
		\$ 2,000	\$ 2,000
Explanation: Communications (10535) - Additional supplies needed due to increase usage. Professional services were not utilized due to delay in move to Public Safety Building.			
Net Budget Effect: Operating Fund (10) - No change.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10640-532004	FCS Supplies	\$ 3,431	
10330-449900	Miscellaneous Grants		\$ 3,431
		\$ 3,431	\$ 3,431
Explanation: Cooperative Extension (10640) - To record NC Department of Insurance /SHIIP grant funds received.			
Net Budget Effect: Operating Fund (10) increased by \$3,431.			

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10511-516000	Repairs & Maintenance	\$ 4,000	
10511-516200	Vehicle Maintenance	3,500	
10511-532000	Supplies	1,200	
10511-536000	Uniforms	5,000	
10511-545000	Contracted Services	30,000	
10511-561000	Professional Services	3,000	
10511-590000	Capital Outlay	10,000	
10511-513000	Utilities		\$ 5,000
10511-514000	Travel		3,200
10511-531000	Fuel		5,500
10511-547000	Meals		43,000
		\$ 56,700	\$ 56,700
Explanation: Detention (10511) - Transfer budgeted funds for operations for the remainder of this fiscal year. Increase in capital outlay is to complete the HVAC replacement project in the detention center.			
Net Budget Effect: Operating Fund (10) - No change.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
12541-554003	Insurance - Moyock	\$ 4,064	
12541-554007	Insurance - Carova Beach	501	
12541-545000	Contract Services		\$ 4,565
		\$ 4,565	\$ 4,565
Explanation: Fire Services (12541) - Transfer funds from contract services for increase in insurance costs for Moyock and Carova Beach VFD.			
Net Budget Effect: Fire Services Fund (12) - No change.			

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
Account Number	Account Description		
10460-516000	Repairs & Maintenance	\$ 15,000	
10460-531000	Fuel	5,000	
10460-532000	Supplies	5,000	
10460-513000	Utilities	2,000	
10460-592000	Projects		\$ 27,000
		\$ 27,000	\$ 27,000
Explanation: Public Works (10460) -Transfer funds due to higher costs and continuing work through the end of the year.			
Net Budget Effect: Operating Fund (10) - No change.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
Account Number	Account Description		
10510-502000	Salary		145,500
10510-506000	Insurance Expense		100,000
10510-503000	Salaries - part time	11,500	
10510-503500	Salaries - temp services	15,000	
10510-516000	Repairs & maintenance	3,500	
10510-516200	Vehicle repairs & maintenance	70,000	
10510-514000	Travel	10,500	
10510-502100	Salary - overtime	110,000	
10510-532000	Supplies	10,000	
10510-536000	Uniforms	8,000	
10510-553000	Dues & Subscriptions	500	
10510-557100	Software Fees	1,500	
10510-590000	Capital Outlay	5,000	
		\$ 245,500	\$ 245,500
Explanation: Sheriff (10510): Additional expenses are expected due to the transactions recorded to date. Salaries has room in the budget to help offset budget increases needed in the other categories. The extra expenses have been caused by the move to the PSB and the extended impacts of the ongoing pandemic.			
Net Budget Effect: Operating Fund (10) - No change.			

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
220548 545000	Contracted Services	\$ 1,000	
220548 531015	Gas and Oil	5,000	
220548 516115	Building and Grounds	1,000	
220548 516015	Repairs/Maintenance	3,500	
220548 554015	Insurance		\$ 10,500
210541 536000	Uniforms	1,000	
210541 561000	Professional Services	500	
210541 531000	Fuel	2,000	
210541 532000	Supplies	1,000	
210541 514500	Taring/Edu		2,000
210541 590000	Capital Outlay		2,500
10530 511000	Telephone/Postage	2,000	
10530 516200	Vehicle Maintenance	10,000	
10530 531000	Fuel	10,000	
10530 533900	Ambulance Supplies	50,000	
10530 561000	Professional Services	800	
10530 590000	Capital Outlay		82,800
10541 502100	Salaries - OT	10,000	
10541 513000	Utilities	800	
10541 531000	Fuel	1,000	
10541 516200	Vehicle Maintenance		1,000
10541 536000	Uniforms		800
		<u>\$ 99,600</u>	<u>\$ 99,600</u>
Explanation:	Funds 220 Knotts Island; 210 - Corolla; 10541 - Fire Services in the Operating Fund; 10530 - Emergency Services. To adjust budgets for absorbing increased costs during the year. Expecting those increases in costs to continue through year end for		
Net Budget Effect:	Operating Fund (10) - No change.		
	Corolla Fire District Fund (210) - No change.		
	Knotts Island Fire District Fund (220) - No change.		

Net Budget Effect:	Solid Waste Fund (63) - Increased by \$175,000.
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		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10750-511010	Data Transmission		\$ 2,000
10750-545000	Contracted Services		\$ 5,200
10750-516000	Repairs & Maintenance	\$ 7,200	
		\$ 7,200	\$ 7,200
Explanation: SOCIAL SERVICES ADMIN (750) - Transfer budgeted funds to building maintenance and repair for the purposes of exterior lighting upgrade and interior plumbing modification.			
Net Budget Effect: Operating Fund (10) - No change.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
530330-449900	Miscellaneous Grants		\$ 5,392,637
53000-530981	Salaries & Benefits	\$ 5,392,637	
		\$ 5,392,637	\$ 5,392,637
Explanation: American Recovery Plan Act of 2021 (530981) - Increase appropriations to reflect funding according to the Grant Ordinance to be used for Public Safety personnel salaries and benefits from March 1, 2021 through December 26, 2026.			
Net Budget Effect: ARPA Grant Fund (530) - Increased by \$5,392,637.			

2. Revised Salary Resolution

CURRITUCK COUNTY		
NORTH CAROLINA		
SALARY AND COMPENSATION RESOLUTION FOR THE FISCAL YEAR ENDING JUNE 30, 2022		
BE IT RESOLVED by the County Commissioners that the		
SECTION 1 - BOARDS		
<u>Animal Services and Control Advisory Board</u>		
Members	\$50 per meeting	
<u>Board of Adjustment</u>		
Members	\$50 per meeting	
<u>Board of Commissioners</u>		
Chairman	\$1300 per month	
Members	\$1200 per month	
Commissioners assigned to County advisory boards will receive the same compensation as other members of that board.		
<u>Board of Elections</u>		
Chairman	\$75 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate	
Members	\$25 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate	
Chief Judge	\$170 on election day, \$20 on canvass day, \$15 on instruction day plus travel reimbursement at per diem rate, \$20 on recount day	
Judge	\$125 on election day, \$15 on instruction day plus travel reimbursement at per diem rate	
Assistants	\$110 on election day, \$15 on instruction day plus travel reimbursement at per diem rate	

<u>Board of Equalization</u>		
Members	\$100 per day; \$50 per half day	
<u>Economic Development Board</u>		
Members	\$50 per meeting	
<u>Fire Advisory Board</u>		
Members	\$50 per meeting	
<u>Historic Preservation Commission</u>		
Members	\$50 per meeting	
<u>Carova Beach Road Service District Advisory Board</u>		
Members	\$50 per meeting	
<u>Ocean Sands North and Crown Pointe Stormwater Advisory</u>		
Members	\$50 per meeting	
<u>Tourism Development Authority</u>	\$50 per meeting	
Members		
<u>Land Transfer Tax Appeals Board</u>		
Members	\$50 per meeting	
<u>Jury Commission</u>	\$50 per day	
<u>Library Board of Trustees</u>		
Members	\$50 per meeting	
<u>Nutrition Board</u>		
Members	\$50 per meeting	
<u>Parks and Recreation Board</u>		
Members	\$50 per meeting	
<u>Planning Board</u>		
Members	\$50 per meeting	
<u>Senior Citizens Advisory Board</u>		
Members	\$50 per meeting	
<u>Social Services Board</u>		
Members	\$50 per meeting	
Chairman	\$75 per meeting	

SECTION 2 - PAYMENTS TO BOARDS		
Payments made to board members (except the Board of Commissioners and Board of Elections) are considered fees for the payment of all expenses incurred while serving in a voluntary capacity unless additional compensation is provided for in the enacting ordinance.		
SECTION 3 - NEW APPOINTMENTS		
<u>Compensation</u>		
The County Manager is authorized without further approval to enroll new personnel at a grade level not to exceed that of step 3; however, no new position may be established or salaries increased without the approval of the County Board of Commissioners.		
<u>Minimum Wage</u>		
Notwithstanding the above, the County Manager may raise the salary of any employee to the Federal minimum wage level without further approval from the County Board of Commissioners.		
SECTION 4 - PART-TIME AND TEMPORARY EMPLOYEE BENEFITS		
County employee benefits, including but not limited to vacation leave, holiday leave, sick leave, retirement, 401k, and health insurance, shall not be provided for part-time and temporary employees unless otherwise provided for by the Board of Commissioners.		
<u>PART-TIME/TEMPORARY PAY RATES</u>		
<u>Hourly</u>		
Airport Lineman - Part-time	\$14.81	per hr
Animal Care Technician	\$13.84	per hr
Camp Counselors - Seasonal	\$12.50	per hr
Clerical Position - Temporary	\$14.81	per hr
Deputy I - Part-time or Temporary/dependent on certification	\$18.68	per hr
Deputy II - Part-time or Temporary/dependent on certification	\$19.65	per hr
Deputy III - Part-time or Temporary/dependent on certification	\$20.61	per hr
Deputy Trainee - Part-time	\$17.71	per hr
Detention Officer - Part-time	\$15.09	per hr
DSS On Call	\$22.00	per hr
EMT Basic - Temporary	\$14.81	per hr
EMT Intermediate - Temporary	\$17.71	per hr
EMT Paramedic - Temporary	\$20.61	per hr
Library Assistant I - Part-time	\$13.84	per hr
Maintenance Helper - Temporary	\$12.88	per hr
Park Attendant	\$12.88	per hr
Summer Intern - Whalehead	\$14.81/\$15.37	per hr
Telecommunicator - Part-time	\$16.75	per hr
Telecommunicator Trainee - Part-time	\$15.78	per hr
Tour Guides - Whalehead	\$14.81	per hr
Visitor Relations Coordinator - Temporary	\$14.81	per hr

<u>Parks & Recreation Temporary Staff</u>		
Athletic Complex Attendant	\$11.50	per hr
Janitor - All Sports	\$7.25	per hr
Scorekeeper - All Sports	\$7.25	per hr
Site Coordinator - All Sports	\$14.50	per hr
Referee - 5 - 9 yr old Basketball	\$22.00	per game
Referee - 10 - 15 yr old Basketball	\$26.00	per game
Referee - Flag Football	\$22.00	per game
Referee - Youth Volleyball	\$22.00	per game
Referee - Soccer	\$22.00	per game
Referee - Tackle Football	\$36.00	per game
Umpire - Baseball Ages 7 - 8	\$30.00	per game
Umpire - Softball 10U	\$35.00	per game
Umpire - Baseball Ages 9 - 10	\$35.00	per game
Umpire - Softball 12U - 18U	\$40.00	per game
Umpire - Baseball Ages 11 - 15	\$40.00	per game
SECTION 5 - TRAVEL		
Per Diem Rate		
Subject to the approval of their department head, employees are entitled to travel reimbursement for use of a personal vehicle while transacting County business at the current standard mileage rate allowed by the Internal Revenue Service.		
Adopted this 18th day of April 2022.		

3. **Consideration for Approval of 2022 Audit Contract-Carr, Riggs and Ingram**
4. **Consideration of Request for Use of Alcohol on County-Owned Property - Knotts Island Ruritans Annual Peach Festival**
5. **Consideration of Request for Use of Alcohol on County-Owned Property - Knotts Island Seafood Festival**
- 6) **Approval Of Minutes-April 4, 2022**
 1. **Minutes for April 4, 2022**

CLOSED SESSION

1. **Amended: Closed Session Pursuant to G.S. 143-318.11(a)(6) to Discuss Personnel Matters; and, discussion Pursuant to G.S. 143-318.11(a)(3) was added to the Closed Session motion.**

Chairman Payment moved to enter Closed session pursuant to G.S. 143-318.11(a)(6) to discuss personnel matters and G.S. 143-318.11(a)(3) to preserve the attorney-client privilege. Commissioner White seconded the motion. The motion carried, 7-0, and the Board went into Closed Session.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Michael H. Payment, Chairman
SECONDER:	Bob White, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

ADJOURN

Motion to Adjourn Meeting

Commissioners returned from Closed Session and had no further business. Commissioner Mary Etheridge moved to adjourn and Commissioner Jarvis seconded the motion. The motion carried, 7-0, and the meeting of the Board of Commissioners adjourned at 7:45 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Mary "Kitty" Etheridge, Commissioner
SECONDER:	Selina S. Jarvis, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

COUNTY OF CURRITUCK**Grant Project Ordinance for the County of Currituck American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds**

BE IT ORDAINED by the Board of Commissioners of the County of Currituck, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The County of Currituck (County) has received the first tranche in the amount of \$2,696,949 of CSLFRF funds. The total allocation is \$5,392,637, with the remainder to be distributed to the County within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The County has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriate for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
001	Public safety personnel for the period of July 1, 2021 through December 31, 2024	6.1	Salaries and benefits	\$5,392,637
			Total	\$5,392,637

Section 4: The following revenues are anticipated to be available to complete the project:

ARP/CSLFRF Funds: \$5,392,637

General Fund Transfer: \$0

Total: **\$5,392,637**

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the County's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk of the County.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the County, whichever occurs sooner.

Section 9: The Budget Officer and the Finance Director shall use this grant ordinance for administration of the budget and for the accounting system.

ADOPTED this 18th day of April 2022

Michael Payment, Chairman
Board of Commissioners

ATTEST:

Leeann Walton
Clerk to the Board

Resolution of the Board of Commissioners in Support of the Nursing and Allied Health Simulation Facility at College of The Albemarle

WHEREAS, for more than 60 years, College of The Albemarle has served the counties of Camden, Chowan, Currituck, Dare, Gates, Perquimans, and Pasquotank and its citizens by opening the door to education and career training; and

WHEREAS, College of The Albemarle annually contributes approximately \$105.3 million to the regional income; equivalent to 2.1% of the gross regional product and supporting one out of every 33 jobs; and

WHEREAS, College of The Albemarle's nursing program was ranked as the #1 RN nursing program in NC by registerednursing.org for the years 2021 and 2018; and

WHEREAS, College of The Albemarle was ranked as the #6 Community College in the United States in 2020 by smartasset.com; and

WHEREAS, College of The Albemarle has been selected as one of the 150 community colleges in the nation to compete for the \$1M Aspen Prize, which is considered by America's community colleges to be the signature recognition of high achievement and performance; and

WHEREAS, healthcare job growth is expected to increase 18.1% in the coming years, which is 3times that of other job sectors; and

WHEREAS, facilities to expand programs at College of The Albemarle is limited and current facilities are woefully inadequate to provide the state-of-the-art training expected of a top-tier community college; and

WHEREAS, all counties served by College of The Albemarle benefit from the excellent training the college provides to future health care practitioners; and

WHEREAS, an expansion of the Nursing and Allied Health Simulation Facility at College of The Albemarle would enhance current training, expand opportunities for future programming, and incentivize healthcare graduates to remain in the area to serve our rural communities.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Currituck County unanimously supports College of The Albemarle in its efforts to secure public and grant funding for this resource on this 18th day of April, 2022.

Michael H. Payment, Chairman

ATTEST:

Leeann Walton, Clerk to the Board

On Mar 11, 2022, at 10:12 AM, Wiltbank, Kevin <kwiltbank@mesfire.com> wrote:

Good morning Chief,

I just wanted to take a moment to let you in on a special we are running for a very limited time. Currently we have the Hurst 788WXT watertight cutter with two 9amp hour batteries and charger on sale and in stock ready to be delivered to your department for \$6945.00+ shipping. Chief the regular price on this Ultra high strength steel cutter is \$13,500.00+shipping. This is not a joke this is a limited time offer that ends when the overstock our buyer purchased is gone. Chief I am sure as you are aware now in the ever changing industry we work in that the metals we face everyday during extrications are more difficult than ever before. It doesn't matter what tool brand or system type you are running these cutters work with any system and give you that advantage of being able to cut the metals you could not in the past.

If you have never tried the Hurst Edraulics it is my job to come and demo them for your department and if you think that they are too expensive or are out of reach, Chief we have many affordable ways to assist you in making your purchases. If you are interested in seeing one of the 788WXT cutters prior to making a purchasing decision let me know at the email or phone number below or let your local sales rep know and we will be happy to stop by with one, I have one on my truck. I am also attaching the spec sheet here for the cutter in the email.

Chief, also remember your local MES sales rep, for all of your turnout gear, hose, nozzle appliance, Scott Air packs, Revolve air compressors, and any of the many other fire and EMS service products we carry. We have an express spec turn out gear we are currently able to delivery in about 12 weeks. Ask your local sales rep.

We also service what we sell at your door step. Specializing in Hurst, Scott and Compressor service as well at your door step.

Thank you for giving us the opportunity to earn your business chief.

Kevin Wiltbank

Rescue Specialist

Municipal Emergency Services

Office: 800-868-8584

Cell: 843-998-1592

Email: kwiltbank@mesfire.com

MES Carolinas

6701-C Northpark Blvd

Charlotte, NC 28216

<http://www.mesfire.com>

MES Virtual Catalog

https://issuu.com/lawmensupplycompany/docs/2020_mes_catalog_web?fr=sN2JiODQzNjYyMQ

ENROLL IN ELECTRONIC INVOICING HERE!



W/EXTRA BATTERY + CHARG
\$7,300

MOVE FROM BUDGET TO CAPITAL

Attachment: Corolla Fire Capital Purchase-Hurst Cutter (Capital Purchase Request-Corolla Fire-Hurst Cutter Tool)

OS NORTH-CROWN POINT WATERSHED DISTRICT ADVISORY BOARD
2-YEAR TERMS

Incumbent	Nominated by	New Appointee	Nominated by	Date of Appointment	End of Term
Robert Peters	Consensus			June 21, 2021	1st Full June 6, 2022
Terry Anderson	Consensus			June 21, 2021	2nd Full June 6, 2022
Linda Garczynski	Consensus			June 21, 2021	3rd Full June 6, 2023
Bryan Daggett	Consensus			Oct 1, 2018	1st June 6, 2020
Gemma Green	Consensus			June 21, 2021	1st Full June 6, 2023
Joseph Cassidy	Consensus			June 21, 2021	1st Full June 6, 2022
Ed Pence	Consensus			June 21, 2021	3rd Full June 6, 2023

Must be Replaced

Leeann Walton

From: Ed Pence <ewpence1@gmail.com>
Sent: Monday, February 21, 2022 2:07 PM
To: Leeann Walton
Cc: Eric Weatherly; Ann Daisey
Subject: [EXTERNAL] OSN&CP stormwater

[CAUTION]: This email originated from outside of Currituck County's system. Do not click links or open attachments unless you verify that the attachment and contents are safe. Please report any suspicious emails or attachments to [support](#).

Leeann,

I am writing to you to officially nominate Mr. Charles J. Winslow III, P.E. to the vacant position on the Advisory Board. He is a new resident/property owner in Ocean Sands

The Board has reviewed his credentials and we feel strongly that his education and 18 years of experience in the design and construction of water and wastewater systems will be a valuable asset.

He has submitted the application online.

We recommend that he be approved.

Please forward this email and his application to the Board of Commissioners for their review and approval.

Regards,

Edward W Pence, Jr,

Chairman

OSN&CP Stormwater Advisory Board

Attachment: OSNCP Watershed Advisory Recommendation (Board Appt-Ocean Sands Watershed Service District Advisory)

iber

20220111

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10960-531000	Fuel	\$ 100,000	
10380-488400	ABC Profits		\$ 100,000
		<u>\$ 100,000</u>	<u>\$ 100,000</u>

Explanation: Central Services (10960) - Increase appropriations for bulk fuel purchases for the fuel farm due to timing difference between purchase and use and increased cost of fuel.

Net Budget Effect: Operating Fund (10) - Increased by \$100,000.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220112

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10480-557300	Excise Tax on Deeds	\$ 500,000	
10320-410000	Deed Stamp Excise Tax		\$ 1,000,000
10390-499900	Appropriated Fund Balance	\$ 500,000	
		<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

Explanation: Register of Deeds (10480) - Increase appropriations due to more land transfers than originally estimated.

Net Budget Effect: Operating Fund (10) - Increased by \$500,000.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

ber

20220113

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10660-536000	Uniforms		\$ 400
10660-526000	Advertising		1,000
10660-514000	Travel		1,000
10660-514500	Training & Education		500
10660-511010	Data Transmission		200
10660-531000	Fuel	\$ 600	
10660-532000	Supplies	2,500	
		<u>\$ 3,100</u>	<u>\$ 3,100</u>

Explanation: Planning (10660) - The Development Services Department, Planning Division, is requesting the transfer of funds to cover increased fuel costs and additional supplies for the remainder of the fiscal year.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220114

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10775-532000	Supplies	\$ 1,000	
10775-511000	Telephone/Postage	800	
10775-561300	Instructor Fees		\$ 1,800
		<u>\$ 1,800</u>	<u>\$ 1,800</u>

Explanation: Senior Center (10775) - Transfer funds to cover additional HD Volunteer Outreach materials/copies/postage.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

ber

20220115

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit		Credit	
		<u>Decrease Revenue or Increase Expense</u>		<u>Increase Revenue or Decrease Expense</u>	
10640-511000	Telephone/Postage			\$	1,400
10640-521100	Equipment Lease	\$	679		
10640-545000	Contracted Services		721		
10640-514100	Camp Transportation				1,000
10640-532003	4-H Supplies		350		
10640-532000	Supplies		650		
		<u>\$ 2,400</u>		<u>\$ 2,400</u>	

Explanation: Cooperative Extension (10640) - Substantial increase in telephone bills (internet) due to additional 911 equipment and services. Camp transportation is not needed before June 30 but need supplies before year end.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220116

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10415-561000	Professional Fees		\$ 50,000
10320-411000	LCL Sa/Tx	\$ 50,000	
		<u>\$ 50,000</u>	<u>\$ 50,000</u>

Explanation: Legal (10415) - Increased legal fees due to external counsel fees

Net Budget Effect: Operating Fund (10): Increased \$50,000.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220117

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10535-532000	Supplies	\$ 2,000	
10535-561000	Professional Services		2,000
		<u>\$ 2,000</u>	<u>\$ 2,000</u>

Explanation: Communications (10535) - Additional supplies needed due to increase usage.
Professional services were not utilized due to delay in move to Public Safety Building.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

ber

20220118

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10640-532004	FCS Supplies	\$ 3,431	
10330-449900	Miscellaneous Grants		\$ 3,431
		<u>\$ 3,431</u>	<u>\$ 3,431</u>

Explanation: Cooperative Extension (10640) - To record NC Department of Insurance /SHIIP grant funds received.

Net Budget Effect: Operating Fund (10) increased by \$3,431.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220119

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10511-516000	Repairs & Maintenance	\$ 4,000	
10511-516200	Vehicle Maintenance	3,500	
10511-532000	Supplies	1,200	
10511-536000	Uniforms	5,000	
10511-545000	Contracted Services	30,000	
10511-561000	Professional Services	3,000	
10511-590000	Capital Outlay	10,000	
10511-513000	Utilities		\$ 5,000
10511-514000	Travel		3,200
10511-531000	Fuel		5,500
10511-547000	Meals		43,000
		<u>\$ 56,700</u>	<u>\$ 56,700</u>

Explanation: Detention (10511) - Transfer budgeted funds for operations for the remainder of this fiscal year. Increase in capital outlay is to complete the HVAC replacement project in the detention center.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

ber

20220120

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
12541-554003	Insurance - Moyock	\$ 4,064	
12541-554007	Insurance - Carova Beach	501	
12541-545000	Contract Services		\$ 4,565
		<u>\$ 4,565</u>	<u>\$ 4,565</u>

Explanation: Fire Services (12541) - Transfer funds from contract services for increase in insurance costs for Moyock and Carova Beach VFD.

Net Budget Effect: Fire Services Fund (12) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220121

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10460-516000	Repairs & Maintenance	\$ 15,000	
10460-531000	Fuel	5,000	
10460-532000	Supplies	5,000	
10460-513000	Utilities	2,000	
10460-592000	Projects		\$ 27,000
		<u>\$ 27,000</u>	<u>\$ 27,000</u>

Explanation: Public Works (10460) -Transfer funds due to higher costs and continuing work through the end of the year.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

ber

20220122

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10510-502000	Salary		145,500
10510-506000	Insurance Expense		100,000
10510-503000	Salaries - part time	11,500	
10510-503500	Salaries - temp services	15,000	
10510-516000	Repairs & maintenance	3,500	
10510-516200	Vehicle repairs & maintenance	70,000	
10510-514000	Travel	10,500	
10510-502100	Salary - overtime	110,000	
10510-532000	Supplies	10,000	
10510-536000	Uniforms	8,000	
10510-553000	Dues & Subscriptions	500	
10510-557100	Software Fees	1,500	
10510-590000	Capital Outlay	5,000	
		<u>\$ 245,500</u>	<u>\$ 245,500</u>

Explanation: Sheriff (10510): Additional expenses are expected due to the transactions recorded to date. Salaries has room in the budget to help offset budget increases needed in the other categories. The extra expenses have been caused by the move to the PSB and the extended impacts of the ongoing pandemic.

Net Budget Effect: Operating Fund (10) - No change.

Minute Book # _____, Page # _____

Journal # _____

Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

iber

20220123

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
220548 545000	Contracted Services	\$ 1,000	
220548 531015	Gas and Oil	5,000	
220548 516115	Building and Grounds	1,000	
220548 516015	Repairs/Maintenance	3,500	
220548 554015	Insurance		\$ 10,500
210541 536000	Uniforms	1,000	
210541 561000	Professional Services	500	
210541 531000	Fuel	2,000	
210541 532000	Supplies	1,000	
210541 514500	Taring/Edu		2,000
210541 590000	Capital Outlay		2,500
10530 511000	Telephone/Postage	2,000	
10530 516200	Vehicle Maintenance	10,000	
10530 531000	Fuel	10,000	
10530 533900	Ambulance Supplies	50,000	
10530 561000	Professional Services	800	
10530 590000	Capital Outlay		82,800
10541 502100	Salaries - OT	10,000	
10541 513000	Utilities	800	
10541 531000	Fuel	1,000	
10541 516200	Vehicle Maintenance		1,000
10541 536000	Uniforms		800
		<u>\$ 99,600</u>	<u>\$ 99,600</u>

Explanation: Funds 220 Knotts Island; 210 - Corolla; 10541 - Fire Services in the Operating Fund; 10530 - Emergency Services. To adjust budgets for absorbing increased costs during the year. Expecting those increases in costs to continue through year end for these

Net Budget Effect: Operating Fund (10) - No change.

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

Corolla Fire District Fund (210) - No change.
Knotts Island Fire District Fund (220) - No change.

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Clerk to the Board

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20220124

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10510-532510	Supplies - GHS grant	21,599	
10510-590510	Capital Outlay	62,671	
10330-449510	Sheriff Grants		84,270
		<u>\$ 84,270</u>	<u>\$ 84,270</u>

Explanation: Sheriff (10510) - To purchase supplies and the following capital items with Governor's Highway Safety Program Grant.

Radar Gun	9,840
Drones	19,500
Motorcycle and	33,331

Net Budget Effect: Operating Fund (10) - Increase of \$84,270

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Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

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20220125

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10510-590000	Capital Outlay	7,500	
10330-449510	Sheriff Grants		7,500
		<u>\$ 7,500</u>	<u>\$ 7,500</u>

Explanation: Sheriff (10510) - To purchase law enforcement K-9 to replace retiring asset.

Net Budget Effect: Operating Fund (10) - Increase of \$7,500.

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Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

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20220126

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
63838-516000	Repairs & Maintenance	\$ 20,000	
63838-532000	Supplies	\$ 5,000	
63838-545002	Contracted Services Disposal	\$ 150,000	
63340-462000	Tipping Fees		\$ 175,000
		<u>\$ 175,000</u>	<u>\$ 175,000</u>

Explanation: Solid Waste (63838) - Increase appropriations for increased costs of disposal for the remainder of this fiscal year.

Net Budget Effect: Solid Waste Fund (63) - Increased by \$175,000.

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Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

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20220127

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
10750-511010	Data Transmission		\$ 2,000
10750-545000	Contracted Services		\$ 5,200
10750-516000	Repairs & Maintenance	\$ 7,200	
		<u>\$ 7,200</u>	<u>\$ 7,200</u>

Explanation: SOCIAL SERVICES ADMIN (750) - Transfer budgeted funds to building maintenance and repair for the purposes of exterior lighting upgrade and interior plumbing modification.

Net Budget Effect: Operating Fund (10) - No change.

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Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

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20220128

BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 18th day of April 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
530330-449900	Miscellaneous Grants		\$ 5,392,637
53000-530981	Salaries & Benefits	\$ 5,392,637	
		<u>\$ 5,392,637</u>	<u>\$ 5,392,637</u>

Explanation: American Recovery Plan Act of 2021 (530981) - Increase appropriations to reflect funding according to the Grant Ordinance to be used for Public Safety personnel salaries and benefits from March 1, 2021 through December 26, 2026.

Net Budget Effect: ARPA Grant Fund (530) - Increased by \$5,392,637.

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Clerk to the Board

Attachment: Bud Amends_April 18_General Meeting (Budget Amendments)

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

BE IT RESOLVED by the County Commissioners that the

SECTION 1 - BOARDS

Animal Services and Control Advisory Board

Members	\$50 per meeting
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Board of Adjustment

Members	\$50 per meeting
---------	------------------

Board of Commissioners

Chairman	\$1300 per month
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Members	\$1200 per month
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Commissioners assigned to County advisory boards will receive the same compensation as other members of that board.

Board of Elections

Chairman	\$75 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate
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Members	\$25 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate
---------	---

Chief Judge	\$170 on election day, \$20 on canvass day, \$15 on instruction day plus travel reimbursement at per diem rate, \$20 on recount day
Judge	\$125 on election day, \$15 on instruction day plus travel reimbursement at per diem rate
Assistants	\$110 on election day, \$15 on instruction day plus travel reimbursement at per diem rate
<u>Board of Equalization</u> Members	\$100 per day; \$50 per half day
<u>Economic Development Board</u> Members	\$50 per meeting
<u>Fire Advisory Board</u> Members	\$50 per meeting
<u>Historic Preservation Commission</u> Members	\$50 per meeting
<u>Carova Beach Road Service District Advisory Board</u> Members	\$50 per meeting
<u>Ocean Sands North and Crown Pointe Stormwater Advisory</u> Members	\$50 per meeting
<u>Tourism Development Authority</u> Members	\$50 per meeting
<u>Land Transfer Tax Appeals Board</u> Members	\$50 per meeting

<u>Jury Commission</u>	\$50 per day
<u>Library Board of Trustees</u> Members	\$50 per meeting
<u>Nutrition Board</u> Members	\$50 per meeting
<u>Parks and Recreation Board</u> Members	\$50 per meeting
<u>Planning Board</u> Members	\$50 per meeting
<u>Senior Citizens Advisory Board</u> Members	\$50 per meeting
<u>Social Services Board</u> Members	\$50 per meeting
Chairman	\$75 per meeting

SECTION 2 - PAYMENTS TO BOARDS

Payments made to board members (except the Board of Commissioners and Board of Elections) are considered fees for the payment of all expenses incurred while serving in a voluntary capacity unless additional compensation is provided for in the enacting ordinance.

SECTION 3 - NEW APPOINTMENTS

Compensation

The County Manager is authorized without further approval to enroll new personnel at a grade level not to exceed that of step 3; however, no new position may be established or salaries increased without the approval of the County Board of Commissioners.

Minimum Wage

Not withstanding the above, the County Manager may raise the salary of any employee to the Federal minimum wage level without further approval from the County Board of Commissioners.

SECTION 4 - PART-TIME AND TEMPORARY EMPLOYEE BENEFITS

County employee benefits, including but not limited to vacation leave, holiday leave, sick leave, retirement, 401k, and health insurance, shall not be provided for part-time and temporary employees unless otherwise provided for by the Board of Commissioners.

PART-TIME/TEMPORARY PAY RATES

Hourly

Airport Lineman - Part-time	\$14.81 per hr
Animal Care Technician	\$13.84 per hr
Camp Counselors - Seasonal	\$12.50 per hr
Clerical Position - Temporary	\$14.81 per hr

Deputy I - Part-time or Temporary/dependent on certification	\$18.68 per hr
Deputy II - Part-time or Temporary/dependent on certification	\$19.65 per hr
Deputy III - Part-time or Temporary/dependent on certification	\$20.61 per hr
Deputy Trainee - Part-time	\$17.71 per hr
Detention Officer - Part-time	\$15.09 per hr
DSS On Call	\$22.00 per hr
EMT Basic - Temporary	\$14.81 per hr
EMT Intermediate - Temporary	\$17.71 per hr
EMT Paramedic - Temporary	\$20.61 per hr
Library Assistant I - Part-time	\$13.84 per hr
Maintenance Helper - Temporary	\$12.88 per hr
Park Attendant	\$12.88 per hr
Summer Intern - Whalehead	\$14.81/\$15.37 per hr
Telecommunicator - Part-time	\$16.75 per hr
Telecommunicator Trainee - Part-time	\$15.78 per hr
Tour Guides - Whalehead	\$14.81 per hr
Visitor Relations Coordinator - Temporary	\$14.81 per hr

Parks & Recreation Temporary Staff

Athletic Complex Attendant	\$11.50 per hr
Janitor - All Sports	\$7.25 per hr
Scorekeeper - All Sports	\$7.25 per hr
Site Coordinator - All Sports	\$14.50 per hr
Referee - 5 - 9 yr old Basketball	\$22.00 per game
Referee - 10 - 15 yr old Basketball	\$26.00 per game
Referee - Flag Football	\$22.00 per game
Referee - Youth Volleyball	\$22.00 per game
Referee - Soccer	\$22.00 per game
Referee - Tackle Football	\$36.00 per game
Umpire - Baseball Ages 7 - 8	\$30.00 per game
Umpire - Softball 10U	\$35.00 per game
Umpire - Baseball Ages 9 - 10	\$35.00 per game
Umpire - Softball 12U - 18U	\$40.00 per game
Umpire - Baseball Ages 11 - 15	\$40.00 per game

SECTION 5 - TRAVEL

Per Diem Rate

Subject to the approval of their department head, employees are entitled to travel reimbursement for use of a personal vehicle while transacting County business at the current standard mileage rate allowed by the Internal Revenue Service.

Adopted this 18th day of April 2022.

ATTEST.

Michael H. Payment, Chairman
Board of Commissioners

Leeann Walton
Clerk to the Board



Carr, Riggs & Ingram, P.L.L.C.
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New Bern, NC 28562

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CRIncpa.com

March 31, 2022

To Members of the Board of Commissioners
and Sandra Hill, Finance Officer
Currituck County, North Carolina

We are pleased to confirm our understanding of the services we are to provide Currituck County for the year ended June 30, 2022.

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 Currituck County as of and for the year ended June 30, 2022. 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 Currituck 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 Currituck 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 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. Law Enforcement Officer's Special Separation Allowance
3. Other Post-Employment Benefits – Retiree Health Care
4. Local Governmental Employees' Retirement System
5. Register of Deeds' Supplemental Pension Fund
6. Firefighters' and Rescue Squad Workers' Pension Fund

We have also been engaged to report on supplementary information other than RSI that accompanies Currituck 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

Members of the Board of Commissioners
Currituck County, North Carolina
March 31, 2022
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accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal and State Awards
2. Individual Fund Statements and Schedules – Budget and Actual
3. Other Financial Information

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Statistical Schedules/Tables for the Annual Comprehensive Financial Report (ACFR)
2. Non-Required Supplementary Information from Internal Purposes (Introductory Information)

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 objective also includes 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 and state statutes, regulations, and the terms and conditions of federal and state 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), and the State Single Audit Implementation Act.

Auditors' 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; the provisions of Uniform Guidance and State Single Audit Implementation Act, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and State Single Audit Implementation Act, 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 will exercise professional judgment and maintain professional skepticism throughout the audit.

Members of the Board of Commissioners
Currituck County, North Carolina
March 31, 2022
Page 3

We will evaluating 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 they 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 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 and of any material abuse that comes 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, and may include 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, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatements as part of our audit planning.

- Improper revenue recognition due to fraud – Following the guidance of Statement on Auditing Standards No. 99, this risk is classified as a presumptive fraud risk due to the potential for material misstatement of the financial statements.
- Management override of controls – Following the guidance of Statement on Auditing Standards No. 99, this risk is classified as a presumptive fraud risk due to the potential for material misstatement of the financial statements.

As our audit planning has not concluded, there may be modifications to the above identified risks. Should modifications become necessary, we will communicate these to you in a timely manner, in writing.

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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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 and state 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 and the State Single Audit Implementation Act.

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*, the Uniform Guidance and the State Single Audit Implementation Act.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Currituck County's compliance with the 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 and state statutes, regulations and the terms and conditions of federal and state 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 Currituck County's major programs. For Federal and state 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 Currituck County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, and the State Single Audit Implementation Act.

Members of the Board of Commissioners
 Currituck County, North Carolina
 March 31, 2022
 Page 5

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of Currituck County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance and the State Single Audit Implementation Act, input of the Data Collection Form into the Federal Audit Clearinghouse, and any other nonattest services based on information provided by you. These nonattest 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 and state awards, related notes, and Data Collection Form services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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 and state 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; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state 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 and state statutes) 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 and state 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 and the State Single Audit Implementation Act, (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 and state awards; federal and state awards 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 as a whole.

Members of the Board of Commissioners
Currituck County, North Carolina
March 31, 2022
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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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state 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.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and the State Single Audit Implementation Act. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes 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 and state awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (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 and state 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. 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. 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 Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to

Members of the Board of Commissioners
Currituck County, North Carolina
March 31, 2022
Page 7

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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, 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, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state 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.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Members of the Board of Commissioners
Currituck County, North Carolina
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Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Limitation of Liability

EXCEPT AS PROVIDED IN THIS AGREEMENT, CRI SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, PUNITIVE OR ANCILLARY DAMAGES OF ANY KIND ALLEGED AS A RESULT OF ANY CAUSE OF ACTION FROM THIS AGREEMENT, WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT OR OTHERWISE. UNLESS OTHERWISE STATED IN THIS AGREEMENT, BOTH CRI AND YOU AGREE THAT THE TOTAL CUMULATIVE LIABILITY OF CRI (INCLUDING ITS EMPLOYEES, DIRECTORS, OFFICERS OR AGENTS), SHALL NOT EXCEED THE AMOUNT OF FEES EARNED BY CRI RELATED TO THIS ENGAGEMENT DURING THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM, AS SUCH AMOUNT SHALL SERVE AS A REASONABLE PROSPECTIVE ESTIMATE OF ANY DAMAGES WHICH YOU MAY SUFFER THROUGH ANY BREACH BY CRI OF THE TERMS OF THIS AGREEMENT, AS SUCH DAMAGES MAY BE SPECULATIVE OR IMPOSSIBLE TO CALCULATE. IF THERE ARE UNPAID FEES OWED TO CRI, THIS CUMULATIVE LIABILITY WILL BE REDUCED BY THE VALUE OF THE UNPAID FEES WITH NO ADDITIONAL INTEREST OR CHARGES, AS CRI RETAINS THE RIGHT TO OFFSET ANY SUMS CLAIMED AS DUE AND OWED BY YOU, BY ANY SUMS TO WHICH IT IS LEGALLY ENTITLED. THIS LIMITATION SHALL APPLY WHETHER OR NOT FURTHER DAMAGES ARE FORESEEABLE, OR WHETHER EITHER PARTY (OR ITS EMPLOYEES, AGENTS, OFFICERS OR DIRECTORS) HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Coffee County, Alabama, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

Disclosure

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of

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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. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your financial information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

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 and state awards, summary schedule of prior audit findings, auditors' 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 auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Currituck 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 Carr, Riggs, & Ingram, P.L.L.C. 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 a grantor 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 Carr, Riggs, & Ingram, P.L.L.C. 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 a grantor agency. If we are aware that a federal or state 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.

Madonna Stafford, 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 June 1, 2022 and to issue our reports no later than October 31, 2022.

Attachment: Audit-Currituck 2022 EL (Auditing Contract-Carr, Riggs and Ingram)

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Our fee for these services will be as defined in our Local Government Commission contract with Currituck County for the year July 1, 2021 through June 30, 2022. Our 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.

We appreciate the opportunity to be of service to Currituck 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 enclosed copy and return it to us.

Very truly yours,

Carr, Riggs & Ingram, P.L.L.C.

Carr, Riggs & Ingram, P.L.L.C.

RESPONSE:

This letter correctly sets forth the understanding of Currituck County.

Management Signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Attachment: Audit-Currituck 2022 EL (Auditing Contract-Carr, Riggs and Ingram)

The	Governing Board
of	Board of Commissioners
	Primary Government Unit
	Currituck County
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

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

and	Auditor Name
	Carr, Riggs & Ingram P.L.L.C.
	Auditor Address
	P.O. Box 1547 New Bern, NC 28563

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/22	10/31/22

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* 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* (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).

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 Accounting 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.
 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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on 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, 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 Governmental 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 *Governmental 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:

Sandra Hill

Finance Officer

sandra.hill@currituckcountync.gov

OR Not Applicable ☐ (Identification of SKE Individual not applicable for GAAS-only audit 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. 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. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. 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	Currituck County
Audit Fee	\$ 49800
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 2500
Writing Financial Statements	\$ 2700
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 41,175.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$ N/A
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Carr, Riggs & Ingram P.L.L.C.	
Authorized Firm Representative (typed or printed)*	Signature*
Madonna Stafford, CPA	<i>Madonna Stafford, CPA</i>
Date*	Email Address*
3/31/2022	mstafford@cricpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Currituck 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*
Date	Email Address

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

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*
Sandra Hill	
Date of Pre-Audit Certificate*	Email Address*
	sandra.hill@currituckcountync.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
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*
N/A	
Date*	Email Address*
	N/A

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

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*
N/A	
Date of Pre-Audit Certificate*	Email Address*
	N/A

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

PRINT



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 3, 2019

Attachment: Audit-2019 Peer Review Letter (Auditing Contract-Carr, Riggs and Ingram)

TO: Currituck County Board of Commissioners

Knotts Island Ruritan Clubs would like to ask for permission to have alcoholic beverages at our 2022 Festival is July 29, 2022 thru July 31, 2022. We have KI Fire Department and Currituck Sheriffs office at our event.

The Club uses all proceeds from this festival to support different community groups and activities in the Island Community. Groups including the Scholarships, Food Pantry, The School, the Boy and Girl Scouts, The Ruritan Kids Annual Toy Drive, The Churches, and others in need. We put back into the community in \$23,000 and this year 2022. Note our year is July 1st to June 30.

This is a major fundraiser to help offset COVID-19 losses and not make the club depend on just the Peach Festival for us to support the projects we have been helping with-in the community.

Projected profits will allow us to continue to support our community needs.

We want to serve in plastic or cans Beer, Malt Beverages, Mix Drinks and Wine.
Unopened bottle wines will be available for purchase to carry home.

Thank You For Your Consideration.

Ardell Lee Waterfield

Knotts Island Ruritan Club Vice President and Festival Chairman 2022
757-217-5005

Attachment: Currituck Peach Festival letter copy (KI Peach Festival-Event Application)



APPLICATION FOR ALCOHOL BEVERAGES AT SPECIAL EVENTS ON COUNTY-OWNED PROPERTY

Application must be submitted no less than 15 days prior to the event


Please complete form & return to County Manager's Office 153 Courthouse Road, Suite 204 Currituck, NC 27929
Fax 252-232-3551 Email: leeann.walton@currituckcountync.gov

Contact Information					
Name of Applicant	Ardell Waterfield				
Organization Name	Knotts Island Ruritan Club				
Address	po box 238				
City, State & Zip	Knotts Island, Nc 27950				
Phone	7572175005	Cell Number	7572175005		
Email	ardellwaterfield@icloud.com				
Event Information					
Name of Event	Knotts Island Peach Festival				
Date of Event	July 29-31, 2022				
Assembly Area (Please check one)	<input checked="" type="checkbox"/> Knotts Island Ruritan Park	Time Period:	9am		
	<input type="checkbox"/> Historic Corolla Park	Time Period:	6pm		
Approximate # of persons	6500	ABC Permit From NC State Liquor Board	YES		NO
			x		
Attachments: <input type="checkbox"/> Types of alcoholic beverages to be served (i.e. beer, malt beverages, wine, liquor, etc.) <input type="checkbox"/> Copy of ABC Permit <input type="checkbox"/> Copy of Insurance Certificate showing the County as additional named insured <input type="checkbox"/> Drawing or map of reserved area where the alcohol will be served <input type="checkbox"/> Description of proposed special event and reasons for its occurrence					
Policy: <ul style="list-style-type: none">Alcohol may be sold and/or served providing all local, state and federal alcohol laws and policies are adhered to, and any permits conspicuously posted;The non-profit organization shall secure all proper North Carolina ABC permits for each event;An area shall be designated and clearly marked where the possession and consumption of alcohol may occur during the event. The non-profit organization shall post a responsible person at each point of ingress/egress to the designated area to ensure that persons do not leave the designated area with an alcoholic beverage;Provide food during the event consisting of heavy hors d'oeuvres or a small meal;The nonprofit organization shall verify the age of persons to whom alcoholic beverages are dispensed and provide patrons wristbands or another designating item to identify that they are of legal drinking age. The non-profit organization shall not serve alcohol to patrons that are intoxicated;					

- Provide for clean-up of all debris/litter following the special event;
- Provide on-site signage for special event stating alcoholic beverages are prohibited beyond the approved permitted area and that underage drinking is prohibited;
- Furnish liability insurance in the amount of at least one million dollars with the County shown as the additional named insured;
- Non-alcoholic beverages must be available during the event;
- Patrons of the event may not bring alcoholic beverages into the event;
- Beverages may not be served in glass containers;
- The non-profit organization is responsible for the purchase and transportation of all alcoholic beverages;
- All event workers shall be provided with highly visible identification such as a button, badge, apron, uniform or other form of identification;
- A law enforcement officer must be retained by the non-profit organization and at the event from opening to closing of the event; and
- The non-profit organization shall comply with all county ordinances, rules and regulations.

If the event will be held at Historic Corolla Park the following additional rules will apply:

- The event planner must make application through the Travel and Tourism Department providing the same information as required for a non-profit organization special event permit;
- The event must be approved by the Travel and Tourism Director and a specific area of the grounds reserved for the private event;
- The event must take place and alcohol may be consumed only in the reserved area on the grounds;
- The private event must be catered and the event planner or caterer shall be responsible for any required North Carolina ABC permits;
- The event planner shall provide for cleanup of all debris/litter following the event;
- The event planner must furnish liability insurance in the amount of at least one million dollars with the County shown as the additional named insured;
- A law enforcement officer must be retained by the event planner and at the event from opening to closing of the event; and
- The event shall comply with all other Currituck County ordinances, rules and regulations.

Signature of Applicant:				Date:	3/30/2022
OFFICE USE ONLY					
Date:	Approved:	Denied:	Chairman of Board of Commissioners:		





CERTIFICATE OF LIABILITY INSURANCE

DATE (M/D/YYYY) **7.E.4.d**
04/04/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Chesterfield Insurers, Inc. 3535 Ironbridge Rd. P. O. Box 34220 Richmond VA 23234		CONTACT NAME: Chesterfield Insurers PHONE (A/C, No, Ext): (804) 271-9426 FAX (A/C, No): (804) 271-9108 E-MAIL ADDRESS: stephanie@chesterfieldinsurers.com	
INSURED Knotts Island Ruritan Club P. O. Box 238 Knotts Island NC 27950-0000		INSURER(S) AFFORDING COVERAGE INSURER A: Liberty Mutual Insurance Co. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 2021-2022 Liability

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		BKS1858299393	10/20/2021	10/20/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input type="checkbox"/>	N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Currituck County is Additional Insured with respects to the General Liability coverage.

RE: Peach Festival July 29-30 2022 at 126 Brumley Rd. Knotts Island, NC 27950

CERTIFICATE HOLDER

CANCELLATION

Currituck County 153 Courthouse Rd Currituck NC 27929	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Stephanie Evans</i>
---	---

TO: Currituck County Board of Commissioners

Knotts Island Ruritan Clubs would like to ask for permission to have alcoholic beverages at our 2022 Festival April 30,2022. We have KI Fire Department and Currituck Sheriffs office at our event.

The Club uses all proceeds from this festival to support different community groups and activities in the Island Community. Groups including the Scholarships, Food Pantry, The School, the Boy and Girl Scouts, The Ruritan Kids Annual Toy Drive, The Churches, and others in need. We put back into the community in \$23,000 and this year 2022. Note our year is July 1st to June 30.

This is a new fundraiser to help offset the Peach Festival on a bad year or bad weather plans are to not make the club depend on just the Peach Festival for us to support the projects we have been helping with-in the community.

Projected profits will allow us to continue to support our community needs.

We want to serve in plastic or cans Beer, Malt Beverages, Mix Drinks and Wine.
Unopened bottle wines will be available for purchase to carry home.

Thank You For Your Consideration.

Ardell Lee Waterfield

Knotts Island Ruritan Club Vice President and Festival Chairman 2022

757-217-5005



APPLICATION FOR ALCOHOL BEVERAGES AT SPECIAL EVENTS ON COUNTY-OWNED PROPERTY

Application must be submitted no less than 15 days prior to the event


Please complete form & return to County Manager's Office 153 Courthouse Road, Suite 204 Currituck, NC 27929
Fax 252-232-3551 Email: leeann.walton@currituckcountync.gov

Contact Information					
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Organization Name	Knotts Island Ruritan Club				
Address	po box 238				
City, State & Zip	Knotts Island, Nc 27950				
Phone	7572175005	Cell Number	7572175005		
Email	ardellwaterfield@icloud.com				
Event Information					
Name of Event	Knotts Island Seafood Festival				
Date of Event	April 30 2022				
Assembly Area (Please check one)	<input checked="" type="checkbox"/> Knotts Island Ruritan Park		Time Period:	12pm	
	<input type="checkbox"/> Historic Corolla Park <input type="checkbox"/> Soundside Park <input type="checkbox"/> Currituck County Rural Center (CCRC)		Time Period:	9pm	
Approximate # of persons	1000	ABC Permit From NC State Liquor Board	YES x		NO
Attachments: <input type="checkbox"/> Types of alcoholic beverages to be served (i.e. beer, malt beverages, wine, liquor, etc.) <input type="checkbox"/> Copy of ABC Permit <input type="checkbox"/> Copy of Insurance Certificate showing the County as additional named secured <input type="checkbox"/> Drawing or map of reserved area where the alcohol will be served <input type="checkbox"/> Description of proposed special event and reasons for its occurrence					
Policy: <ul style="list-style-type: none"> Alcohol may be sold and/or served providing all local, state and federal alcohol laws and policies are adhered to, and any permits conspicuously posted; The non-profit organization shall secure all proper North Carolina ABC permits for each event; An area shall be designated and clearly marked where the possession and consumption of alcohol may occur during the event. The non-profit organization shall post a responsible person at each point of ingress/egress to the designated area to ensure that persons do not leave the designated area with an alcoholic beverage; Provide food during the event consisting of heavy hors d'oeuvres or a small meal; The nonprofit organization shall verify the age of persons to whom alcoholic beverages are disbursed and provide patrons wristbands or another designating item to identify that they are of legal drinking age. The non-profit organization shall not serve alcohol to patrons that are intoxicated; 					

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Signature of Applicant:				Date:	3/30/2022
OFFICE USE ONLY					
Date:	Approved:	Denied:	Chairman of Board of Commissioners:		





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DATE (MM/DD/YYYY) **7.E.5.d**
04/04/2022

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	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Currituck County is Additional Insured with respects to the General Liability coverage.

RE: Seafood Festival April 30, 2022 at 126 Brumley Rd. Knotts Island, NC 27950

CERTIFICATE HOLDER

CANCELLATION

Currituck County 153 Courthouse Rd Currituck NC 27929	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Stephanie Evans</i>
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CURRITUCK COUNTY NORTH CAROLINA

April 4, 2022

Minutes – Regular Meeting of the Board of Commissioners

WORK SESSION

1. 5:00 PM Public Safety Center Lobby Photo Design Review / Unified Government Discussion

The Currituck County Board of Commissioners met at 5:00 PM in the Board Meeting Room for a Work Session to select a graphic design for the lobby area of the Public Safety Center. The Board also received information on Unified Government and action taken by staff to move the item forward to be included as a referendum on the November, 2022 election ballot.

Public Safety Photo Design:

Michelle Perry, Assistant County Engineer, presented Commissioners with five graphic design options for the lobby area of the Public Safety Center. Ms. Perry reviewed each proposal and responded to questions from the Board. As all photos were developed in black and white, Commissioners requested options using color photos for comparison.

Option 4 was chosen by Commissioners as the main graphic design, which includes a map outline of the county. Board members requested the map be shifted to the left in the graphic so it could be located on a full wall and not in the corner. Board members asked that color photos be added with a focus on County services and badges.

Unified Government:

Chairman Payment discussed the possibility of moving forward with a Unified Government referendum on the November, 2022 election ballot. County Manager, Ike McRee, provided a history of the desire to establish a Unified Government in the County based on results of a visioning session in which the Board participated in 2019. Further discussion at the Board's 2022 Annual Retreat confirmed the Board's desire to move forward with Unified Government and asked staff to develop a public education program.

A document was shared with Commissioners which highlighted topics and action to be taken for the purpose of providing education and messaging for the public. Short videos, town halls, grass-roots initiatives, working with the Chamber of Commerce, and creating a citizens committee were several ideas discussed.

Mr. McRee reviewed the timeline for getting the referendum on the November ballot. Videographer, Mike Martine, was present for the work session and said he can get the videos complete within the necessary time frame, and it was suggested the county reach out to citizens who wish to serve on the committee in the June edition of the County's Focus

Communication: Minutes for April 4, 2022 (Approval Of Minutes-April 4, 2022)

newsletter.

Rebecca Gay, Assistant to the County Manager, discussed challenges faced when attempting to determine revenues that would be generated for Currituck County with Unified Government. Mr. McRee said we can reach out to Camden County to try to get a better understanding of how funds are calculated and distributed.

Discussion concluded and Commissioner White moved to close the Work Session. Commissioner Mary Etheridge seconded the motion. The motion passed, 5-0, and the Work Session concluded at 5:30 PM.

6:00 PM CALL TO ORDER

The Board of Commissioners met at 6:00 in the Board Meeting Room of the Historic Courthouse, 153 Courthouse Road, Currituck, for a Regular meeting.

Attendee Name	Title	Status	Arrived
Michael H. Payment	Chairman	Present	
Paul M. Beaumont	Vice Chairman	Present	
J. Owen Etheridge	Commissioner	Absent	
Mary "Kitty" Etheridge	Commissioner	Present	
Selina S. Jarvis	Commissioner	Present	
Kevin E. McCord	Commissioner	Present	
Bob White	Commissioner	Present	

Chairman Payment called the meeting to order and recognized the absence of Commissioner J. Owen Etheridge. He announced the earlier Work Sessions.

A) Invocation & Pledge of Allegiance

Meeting attendee, Paul O'Neal, offered the Invocation and led the Pledge of Allegiance.

B) Approval of Agenda

Commissioner White amended the agenda to add discussion to Closed Session pursuant to G.S. 143-318.11(a)(3) to preserve attorney-client privilege.

Commissioner McCord moved for approval and Commissioner Jarvis seconded the motion. The motion carried, 6-0.

Approved agenda:

Work Session

5:00 PM Public Safety Center Lobby Photo Design Review /
Unified Government Discussion

6:00 PM Call to Order

A) Invocation & Pledge of Allegiance

B) Approval of Agenda

Public Comment

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Commissioner's Report

County Manager/Attorney

Reports

Administrative Reports

A) YMCA Annual Report-State of the
"Y"

Old Business-Second

Reading

Consideration of Ordinance Amendment to Modify Beach Parking Permit Regulations and Require an ATV Permit to Operate a UTV/Side by Side on the Currituck County Off-Road Area

New Business

- A) **Consideration of Consultant Recommendation for Public Private Partnership**
- B) **Resolution of the Board of Commissioners Supporting Enactment of H.R. 1154 to Study the Feasibility of Creating the Great Dismal Swamp National Heritage Area**
- C) **Travel Approval for Commissioners Mary Etheridge and Selina Jarvis to Attend the 2022 NACO Conference in Adams County, Aurora, CO, July 21-24, 2022**
- D) **Board Appointments**
 - 1. Senior Tarheel Legislative Committee
 - 2. Whalehead Stormwater Service District Advisory
 - 3. ABC Board
 - 4. Board of Adjustment
 - 5. Carova Beach Road Service District Advisory
 - 6. Game Commission
 - 7. Library Board of Trustees

8. Planning Board
9. Recreation Advisory Board
10. Senior Citizens Advisory Board
11. Tourism Advisory Board

E) Consent Agenda

1. Budget Amendments
2. Surplus Resolution-Whalehead Dune Walkovers
3. Surplus Resolution-Tourism Graphic Arts and Office Desk
4. Surplus Resolution-Parks and Rec Toro Pro Pass
5. Surplus Resolutions and Authorization for Deputy John Jordan and Deputy Chris Hickman to Purchase Duty Weapons Upon Retirement
6. Job Description-Human Resources Clerk II
7. Records Disposal Request-Finance
8. Approval Of Minutes-March 21, 2022

Closed Session

Closed Session Pursuant to G.S. 143-318.11(a)(4) to discuss matters related to the location or expansion of business or industry within the County; and, G.S. 143-318.11(a)(6) to discuss personnel matters. ***(The agenda was amended to add Closed Session Pursuant to G.S. 143-318.11(a)(3) to Preserve attorney-client privilege and to receive information and provide direction to the County's attorney in the matter captioned Currituck County v. Coastland Corporation)***

Adjourn

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Kevin E. McCord, Commissioner
SECONDER:	Selina S. Jarvis, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

PUBLIC COMMENT

Please limit comments to matters other than those appearing on this agenda as a Public Hearing. Public comments are limited to 3 minutes.

Chairman Payment opened the Public Comment period.

Willo Kelly, Currituck resident and Chief Executive Officer of the Outer Banks Association of Realtors, discussed the Fair Housing Act and discussed the housing challenges and shortages that exist in Currituck and Dare counties. She asked Commissioners to proclaim April as "Fair Housing Month" to mark the 54th anniversary of the Fair Housing Act.

John and Maureen Montgomery of Southern Shores, owners of Outer Banks Jeep Rentals, discussed the negative impacts to their business if the proposed changes to the off-road area beach parking permits are put into place. Mr. Montgomery referred to an earlier letter that was sent to Commissioners on the topic and summarized its contents. He stressed the positive aspects of jeep rentals and asked the Board to consider modifications to allow them to maintain their operation.

No others were signed up nor wished to speak and the Public Comment period was closed.

COMMISSIONER'S REPORT

Commissioner McCord said a recent training he attended in Raleigh, and the heavy traffic in that area, made him appreciate living in Currituck County. He announced Easter events that had taken place over the weekend and took time to recognize Sheriffs Sergeants Mike Corbell and Jessie Taylor who had assisted in apprehending a murder suspect.

Chairman Payment highlighted the recent Currituck Kids Easter Egg Hunt event and encouraged citizens to get involved. Noting recent structure fires and motor vehicle accidents, he asked citizens to support their local fire departments.

Commissioner White acknowledged the work performed by Sheriffs Deputies and of the Sheriffs office and thanked them for their efforts.

Commissioner Mary Etheridge reported on the Visit NC 365 Tourism Conference she recently attended and spoke of the importance of Tourism in the County. She attended the Environmental Farm and Household Hazardous Waste Disposal Day and the Currituck Kids Easter Egg Hunt over the weekend. She thanked the student volunteers from JP Knapp Early College and Currituck County High School. She announced April is National Child abuse and Awareness Month and wished Commissioner J. Owen Etheridge a speedy recovery.

Commissioner Jarvis noted the many Advisory Board appointments on the agenda and encouraged citizens to apply to serve. She offered prayers for Commissioner J. Owen Etheridge.

COUNTY MANAGER/ATTORNEY REPORTS

County Manager, Ike McRee, reported on Environmental Day, an event planned by the Public Works Department. He said this year marked the highest amount of hazardous waste collected at a Currituck County event. Mr. McRee provided a progress report on the new dune walkovers being constructed in Corolla at Dolphin, Coral and Mackerel in the Whalehead Subdivision.

ADMINISTRATIVE REPORTS

A. YMCA Annual Report-State of the "Y"

Dean Mattix, District Vice President of YMCA of South Hampton Roads, and Executive Director of the Currituck YMCA, DJ Kophazy, attended to present a status and operations update for the Currituck YMCA. A review of Covid impacts and losses were reported, followed by signs of positive growth after Covid restrictions. The Board's vision for the Maple Complex and partnerships with the Senior Center and Cooperative Extension were commended. As the new Executive Director, Mr. Kophazy introduced himself and recognized the YMCA Board members in attendance. He reviewed goals established for the Currituck YMCA that include expanded classes and hours, and he looks forward to continuing the partnership with the county in service to the community.

He received comments from Board members and responded to questions from Commissioners, particularly related to summer camps that at times prohibit members from being able to use some of the facilities. Mr. Kophazy ensured Commissioners those situations have been evaluated, and steps to resolve those issues will be implemented. It was suggested that the YMCA consider working with Currituck Kids and other non-profits. Commissioners thanked Mr. Kophazy for attending.

OLD BUSINESS-SECOND READING

A. Consideration of Ordinance Amendment to Modify Beach Parking Permit Regulations and Require an ATV Permit to Operate a UTV/Side by Side on the Currituck County Off-Road Area

County Manager, Ike McRee, reviewed the statutory language explaining the need for a second reading of the Ordinance and reviewed the modifications with Commissioners. He noted changes to the fee schedule that will limit the number of permits available for purchase to 300 per week and the process for the purchase and pickup of permits. Mr. McRee clarified that access to the beach is not prohibited and discussed the issuance of civil citations and increased fines for violations.

Commissioner White discussed the process in which property management companies are able to get vacation renters their permits. He said the changes will bring about enhanced public safety and a better experience for beachgoers.

Commissioner McCord said there are too many changes to the Ordinance. He said he likes offering a seasonal pass and said enforcement of the new UTV requirement will be challenging. Commissioner White said the UTV's are impacting the off-road the same as ATV tours did previously, and tourism and their partners will need to assist with messaging to educate the public.

Discussion concluded and Commissioner White moved to approve the Ordinance amendment. Commissioner Mary Etheridge seconded the motion. The motion passed, 5-1. Commissioner McCord voted against the motion.

AN ORDINANCE OF THE CURRITUCK COUNTY BOARD OF COMMISSIONERS AMENDING SECTION 10-64 OF THE CURRITUCK COUNTY CODE OF ORDINANCES MODIFYING THE ISSUANCE OF BEACH PARKING PERMITS

WHEREAS, pursuant to N.C. Gen. Stat. §153A-121 a county may by ordinance define, regulate, prohibit, or abate acts, omissions, or conditions detrimental to the health, safety, or welfare of its citizens and the peace and dignity of the county; and

WHEREAS, pursuant to N.C. Gen. Stat. §153A-145.3 a county may, by ordinance, define, prohibit, regulate, or abate acts, omissions, or conditions upon the State's ocean beaches and prevent or abate any unreasonable restriction of the public's right to use the State's ocean beaches; may regulate, restrict, or prohibit the placement, maintenance, location or use of equipment, personal property, or debris upon the State's ocean beaches; and may otherwise enforce any ordinance adopted pursuant to this section or any other of provision of law upon the State's ocean beaches located within the county's jurisdictional boundaries; and

WHEREAS, pursuant to Section 1 of Chapter 875 of the 1985 Session Laws, as amended by S.L. 1998-64 and S.L. 2001-33 the county may by ordinance regulate, restrict, and prohibit the use of dune or beach buggies, jeeps, motorcycles, cars, trucks, or any other form of power-driven vehicle specified by the county's governing board on the foreshore, beach strand and barrier dune system; and

WHEREAS, the Board of Commissioners finds as follows:

- a. Approximately 23 mile of Currituck County fronts the Atlantic Ocean. Of those 23 miles, approximately 11 miles are only accessible by four-wheel drive motor vehicles traveling along the ocean beach in an area known as the off-road area of the county.
- b. There are approximately 3,000 platted lots located in the off-road area of the county.
- c. Particularly during late Spring, Summer and early Fall, the off-road area of the county attracts large numbers of motor vehicles and persons recreating on the ocean beach.
- d. Due to the large numbers of motor vehicles traversing the ocean beach, which is the main north-south travel way, and recreating persons interacting with and exposed to heavy motor vehicle traffic, there exists a condition hazardous to the health, safety and welfare of the general public that must and can be addressed, by the reduction of motor vehicle traffic on the ocean beach.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners for the County of Currituck, North Carolina as follows:

PART I. The Code of Ordinances, Currituck County, North Carolina is amended by rewriting Section 10-64 of the Code of Ordinances to read as follows:

Sec. 10-64. - User Permit system (~~county residents and property owners only~~).

- (a) This section shall be applicable for those areas of Currituck County, including, but not limited to, the beach strand and foreshore areas, located from the Dare/Currituck line to the North Carolina/Virginia line.

(b) County residents and property owners desiring to operate a moped, motorcycle or off-road vehicles, including but not limited to, all-terrain vehicle, utility vehicle, recreational off-highway vehicle, multipurpose off-highway utility vehicle, or other off-road vehicle, ("ORV"), on the areas covered by this section shall obtain a user permit from the county manager or county manager's designated representative. User permits may be obtained at times and places designated by the county manager. Notwithstanding the foregoing, a utility terrain vehicle (UTV) or side-by-side vehicle shall not be operated on the areas covered by this section.

(c) Any person parking a motor vehicle, other than a moped, motorcycle or ORV, on the area covered by this section from the last Saturday in April to the first Saturday in October ~~the Friday before Memorial Day to 11:59 p.m. on Labor Day~~ shall have first obtained from the county manager or county manager's designated representative a user parking permit which must be prominently displayed when parking on the area covered by this section. User ~~P~~parking permits may be obtained at times and places designated by the county manager.

(d) County residents may obtain for no fee two annual user permits for operation of a moped, motorcycle or ORV owned by them upon making application as provided in subsection (b) above and upon showing proof of liability insurance and ownership for the moped, motorcycle or ORV. Non-resident property owners may obtain at no fee a maximum of two annual user permits for operation of a moped, motorcycle or ORV owned by them upon making application as provided in subsection (b) above and showing proof of liability insurance and ownership for the moped, motorcycle or ORV. Liability insurance coverage on the moped, motorcycle or ORV shall be maintained continuously throughout the term of the user permit.

(e) County residents and non-resident property owners shall prominently display a county issued and designated user parking permit at all times when parking a motor vehicle, other than a moped, motorcycle or ORV, on the area covered by this section ~~may obtain for no fee two parking permits assigned to the county resident's physical address in the county or physical address of property in the county owned by the non-resident property owner for terms adopted by the board of commissioners upon making application as provided in paragraph (b) of this section, showing proof of residency or ownership, and written acknowledgement that they have read and are familiar with county beach driving ordinances. Liability insurance on the motor vehicle shall be maintained continuously throughout the term of the permit. County residents and non-resident property owners may obtain additional parking permits that are not issued to a motor vehicle upon~~

~~making application as provided in paragraph (b) of this section and payment of a fee and for a term adopted by the board of commissioners.~~

(f) Persons who own a dwelling north of the North Beach Access Ramp may obtain for no fee two additional user parking permits assigned to the physical address of their dwelling for terms adopted by the board of commissioners upon making application in subsection (b) above and showing proof of ownership.

(g) Persons other than county-residents and non-resident property owners may obtain a user parking permit for a motor vehicle, other than a moped, motorcycle or ORV, upon payment of a fee and for a term adopted by the board of commissioners, making application as provided in paragraph (b) of this section, and ~~written~~ acknowledgement that they have read and are familiar with county beach driving ordinances. ~~Each permit shall be assigned to a specific motor vehicle.~~ Liability insurance on the motor vehicle shall be maintained continuously throughout the term of the user parking permit.

(h) County residents and property owners, operating mopeds, motorcycles or ORVs shall ensure that these vehicles have a valid permit prominently displayed at all times while operating, or parked, on the Currituck County outer banks, beach foreshore or beach strand.

(i) Any sworn law enforcement officer with jurisdiction is authorized to take possession of any user permit or user beach parking permit issued pursuant to this section upon expiration, revocation, cancellation, or suspension thereof, or which is fictitious, or which has been unlawfully or erroneously issued, which has been unlawfully used or upon issuance of citation for violation of section 10-59 of this Code. Any law enforcement officer who seizes a user permit or user parking permit pursuant to this section shall report the seizure to the county manager's office within 48 hours of the seizure and shall return the permit to the county manager's office within seven business days of the seizure unless the permit is deemed evidence in another pending matter.

(j) The county manager or county manager's designee shall refuse issuance of a user permit or user parking permit under this section for a period of one year following seizure of a permit by a law enforcement officer pursuant to this section.

(k) An appeal of seizure of a user permit or user parking permit under this section shall be made to the county manager by filing a written notice of appeal, specifying with particularity the grounds upon which the appeal is made, no later than ten days from the date of the ~~permit~~ seizure. The

county manager or county manager's designee shall fix a reasonable time for the hearing of the appeal, shall give due notice to all parties and shall render a decision within a reasonable time.

(l) The county manager is directed and authorized to establish forms, procedures, and directives as may be required to implement this permit system and ensure that it is run in an effective, safe, and fair manner.

(m) This section shall not apply to:

(1) Activity under a Coastal Area Management Act (CAMA) permit requiring access to the beach and authorized by the county permitting officer;

(2) County employees, county contractors, county vehicles or emergency vehicles or drivers of such vehicles, which may be required to enter upon the beach in the performance of their official duties or a governmental agency, its employees, agents, contractors and subcontractors and their motor vehicles when engaged in beach restoration or protection work or conducting scientific research or animal preservation studies or operations;

(3) Commercial fishermen;

(4) Hunters possessing valid hunting licenses while engaged in an active hunt or State or federal property located on the Currituck outer banks; or

(5) Outdoor tour operators with a valid license issued under Article IV, Chapter 8 of this Code when actively engaged in an outdoor tour.

PART II. Severability. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. Should a court of competent jurisdiction declare this ordinance or any part of this ordinance to be invalid, such decision shall not affect the remaining provisions of this ordinance or the Code of Ordinances of the County of Currituck, North Carolina.

PART III. This ordinance is effective upon its adoption.

ADOPTED at the second reading the 4th day of April, 2022.

RESULT:	MOTION PASSED-ITEM APPROVED [5 TO 1]
MOVER:	Bob White, Commissioner
SECONDER:	Mary "Kitty" Etheridge, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Bob White, Commissioner
NAYS:	Kevin E. McCord, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

NEW BUSINESS

A. Consideration of Consultant Recommendation for Public Private Partnership

County Manager, Ike McRee, recounted the Board's decision to look at a Public Private Partnership (PPP) with regard to the County wastewater facility in Moyock and the County sought proposals from owner/consultants to begin the process of evaluating the plant and to assess the viability of moving forward in a PPP.

Four proposals were received and scored by staff and Project Finance Advisory Ltd. (PFAL) was selected as the owner/consultant company for the evaluation and analysis of a PPP at a cost of \$176,198.00. A second phase would be to evaluate potential partners.

Commissioner Beaumont asked about pricing for the other proposals and questioned some of the blended rates in the packet PFAL submitted. Commissioner Jarvis was impressed with the research they had done, and noted they were aware of the Board's concerns and prior action. She said she was confident in the selection.

Commissioner Jarvis moved to approve the proposal. Commissioner White seconded the motion. The motion carried, 5-1, with Commissioner Beaumont opposed. He requested the other bidder information and pricing.

RESULT:	APPROVED [5 TO 1]
MOVER:	Selina S. Jarvis, Commissioner
SECONDER:	Bob White, Commissioner
AYES:	Michael H. Payment, Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
NAYS:	Paul M. Beaumont, Vice Chairman
ABSENT:	J. Owen Etheridge, Commissioner

B. Resolution of the Board of Commissioners Supporting Enactment of H.R. 1154 to Study the Feasibility of Creating the Great Dismal Swamp National Heritage Area

County Manager, Ike McRee, reviewed the Resolution to support a study on creating a Great Dismal Swamp National Heritage Area. He discussed earlier concerns expressed by Commissioner J. Owen Etheridge regarding impacts to private property and land use, and

those concerns were allayed after researching other established National Heritage Areas.

Commissioner Beaumont moved for approval of the Resolution and Commissioner McCord seconded the motion. The motion carried, 6-0.

RESOLUTION OF THE BOARD OF COMMISSIONERS FOR CURRITUCK COUNTY, NORTH CAROLINA SUPPORTING ENACTMENT OF H.R. 1154 TO STUDY THE FEASIBILITY OF CREATING THE GREAT DISMAL SWAMP NATIONAL HERITAGE AREA

WHEREAS, in September, 2021 H.R. 1154 was adopted by the United States House of Representatives that upon enactment directs the United States Secretary of the Interior to conduct a study to assess the feasibility of designating The Great Dismal Swamp and its associated sites as a Natural Heritage Area; and

WHEREAS, The Great Dismal Swamp is an area of cultural, historic and environmental importance for the Commonwealth of Virginia, State of North Carolina and the nation having served as the home for native people, wildlife, refuge along the Underground Railroad and diverse vegetation; and

WHEREAS, National Heritage Areas are public-private partnerships designated by Congress for protection and preservation of resources of regional and national significance and promotion of historic preservation, conservation, recreation, tourism and education; and

WHEREAS, National Heritage Areas do not affect private property rights, are not units of the National Park Service and the National Park Service does not assume ownership of land or impose land use controls within a National Heritage Area; and

WHEREAS, a study required by the enactment of H.R. 1154 will help identify, among other things, tourism, recreation, education and community partnerships benefitting Currituck County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for Currituck County, North Carolina that:

Section 1. Currituck County supports the enactment of H.R. 1154 The Great Dismal Swamp National Heritage Area Act directing the United States Secretary of the Interior to conduct a study to assess the suitability and feasibility of designating The Great Dismal Swamp as a National Heritage Area.

Section 2. The Clerk to the Board of Commissioners is directed to forward a copy of this resolution to United States Senators Richard Burr and Thom Tillis and to Congressman Greg Murphy.

Section 3. This resolution is effective upon adoption.

ADOPTED the 4th day of April, 2022.

Communication: Minutes for April 4, 2022 (Approval Of Minutes-April 4, 2022)

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Paul M. Beaumont, Vice Chairman
SECONDER:	Kevin E. McCord, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

C. Travel Approval for Commissioners Mary Etheridge and Selina Jarvis to Attend the 2022 NACO Conference in Adams County, Aurora, CO, July 21-24, 2022

Commissioner White moved for approval of the Commissioner travel request. Chairman Payment seconded the motion. The motion carried, 6-0.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Michael H. Payment, Chairman
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

D) Board Appointments

Commissioner McCord asked that attendance records be provided to Commissioners for consideration of reappointments for Advisory Board members.

Commissioner White moved to approve all of the nominees recommended for appointment. Commissioner Beaumont seconded the motion. The motion carried, 6-0.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Paul M. Beaumont, Vice Chairman
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

1. Senior Tarheel Legislative Committee

The following nominees were approved to serve as Currituck County representatives on the Senior Tarheel Legislative Committee:

Marcia Steele-Delegate Deloras Nelms-Alternate

2. Whalehead Stormwater Service District Advisory

The following nominee was approved to fill a vacancy on the Whalehead Stormwater Service District Advisory: Cheryl Koehl

3. ABC Board

The following members were approved by Consensus for reappointment to the ABC Board for terms as specified:

- o Sybil O'Neal-Second, 3-year term ending September, 2024
- o David Griggs-Third, 3-year term ending February, 2025

4. Board of Adjustment

The following member of the Board of Adjustment was approved for reappointment to serve a full, three-year term as the District 2 representative (Commissioner Jarvis): Steven Craddock 1st Full-Term Expiring December, 2024

5. Carova Beach Road Service District Advisory

The following members were approved for reappointment to the Carova Road Service District Advisory by Consensus. Terms are for two years and will expire August, 2023:

Kimberlee Hoey: 2nd Full-Term (Resident member)
 Robert Gilliam: 1st Full-Term (Resident member)
 Vance Aydlett: 2nd Full-Term (Non-Resident Property Owner)
 Jay Laughmiller: 2nd Full-Term (Fire Services Representative)
 TJ English: Unexpired Term (Resident member, new appointee)

6. Game Commission

The following members were approved for reappointment to the Game Commission to serve terms expiring June, 2023, representing the stated Commissioner districts:

- o Commissioner Beaumont: Robert Romm-Reappoint to Third, 2-year term
- o Commissioner Owen Etheridge: Trevor Old-Reappoint to Second, 2-year term
- o Commissioner McCord: Andrew Shilling-Reappoint to First, 2-year term
- o Commissioner Mary Etheridge: James Cason, Jr.-Reappoint to Third, 2-year term

7. Library Board of Trustees

The following members were approved for reappointment to the Library Board of Trustees to serve terms expiring June, 2023, and on behalf of the stated Commissioner districts:

- o Commissioner White: Kerri Engley-Reappoint to Third, 2-year term

- o Commissioner Jarvis: Madolin Rose Kelly-Reappoint to Third, 2-year term
- o Chairman Payment: Charlotte Martin-Reappoint to First, 2-year term
- o Commissioner Owen Etheridge: Sandy Fost-Reappoint to First, 2-year term

8. Planning Board

The following members were approved for reappointment to the Planning Board to serve terms expiring December, 2023, on behalf of the following Commissioner districts:

- o Commissioner J. Owen Etheridge: Juanita Krause- Second, 2-year term
- o Commissioner Mary Etheridge: David Doll- Second, 2-year term

9. Recreation Advisory Board

Recreation Advisory-All members reappointed to the Recreation Advisory Board will serve terms expiring January, 2024, and are nominated on behalf of the following Commissioner districts:

- o Chairman Payment: Harold Walston- Second, 2-year term
- o Commissioner McCord: Bobby Gelormine- First, 2-year term

10. Senior Citizens Advisory Board

The following members were approved for reappointment to the Senior Citizens Advisory. Member terms will expire February, 2024, and will serve on behalf of the following Commissioner districts:

- o Commissioner Owen Etheridge: Janet Taylor- Second, 2-year term
- o Commissioner Mary Etheridge: Alisa Hugdahl- Second, 2-year term

11. Tourism Advisory Board

The following members were approved for reappointment to the Tourism Advisory Board to serve terms expiring November, 2023, and will serve on behalf of the following districts:

- o Commissioner White: Matthew Paulson- First, 2-year term
- o Commissioner Jarvis: Ed Rudzinski- First, 2-year term
- o Commissioner Owen Etheridge: Janice Farr- First, 2-year term
- o Commissioner McCord: Ben Beasley- Third, 2-year term

E) Consent Agenda

Commissioner Jarvis moved for approval of the Consent Agenda. Commissioner White seconded the motion. The motion passed, 6-0.

RESULT: APPROVED [UNANIMOUS]
MOVER: Selina S. Jarvis, Commissioner
SECONDER: Bob White, Commissioner
AYES: Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT: J. Owen Etheridge, Commissioner

1. Budget Amendments

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10800-585009	College of the Albemarle	\$ 50,000	
10390-499900	Fund Balance Appropriated		\$ 50,000
		<u>\$ 50,000</u>	<u>\$ 50,000</u>

Explanation: College of the Albemarle (10800) - Increase appropriations to use COA reserved fund balance for technology in the Public Safety building.

Net Budget Effect: Operating Fund (10) - Increased by \$50,000.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10750-516200	Vehicle Repair	\$ 5,000	
10760-561000	Professional Services - non reimbursable		\$ 5,000
		<u>\$ 5,000</u>	<u>\$ 5,000</u>

Explanation: Social Services Admin (10750) - Increased repairs and maintenance for a vehicle.

Net Budget Effect: Operating Fund (10) - No net budget impact.

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10535-590000	Capital Outlay	\$ 5,412	
10535-557100	Software		\$ 5,412
		<u>\$ 5,412</u>	<u>\$ 5,412</u>

Explanation: Communications (10535) - Additional funds to complete work on alarm/lighting systems on Corolla Tower. All software invoices have been paid for during FY21/22.

Net Budget Effect: Operating Fund (10) - No net budget impact.

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		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10795-516001	Maintenance & Repair - Park	\$ 4,161	
10795-513001	Utilities - Park		\$ 4,161
		<u>\$ 4,161</u>	<u>\$ 4,161</u>
Explanation:	Parks & Recreation (10795) - Transfer funds for repairs to the lighting systems at Sound Park Tennis Courts and Jarvisburg Soccer Fields.		
Net Budget Effect:	Operating Fund (10) - No net budget impact.		
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10445-502000	Salaries - Regular	\$ 10,483	
10445-506000	Insurance Expense		\$ 9,000
10441-503500	Temporary Services		\$ 1,483
		<u>\$ 10,483</u>	<u>\$ 10,483</u>
Explanation:	ITS (10441); Human Resources (10445) - Transfer budgeted funds to change the temporary clerk position in the Human Resources office to a full-time position.		
Net Budget Effect:	Operating Fund (10) - No net budget impact.		
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
30850-506301	OPEB Funding to Trust	\$ 500,000	
30850-507300	LEOSSA Funding to Trust	\$ 500,000	
30390-499900	Appropriated Fund Balance		\$ 1,000,000
		<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Explanation:	Postemployment Benefits Fund (30) - Increase appropriations to carry-forward funding authorizations for Post-employment Benefits into qualified Trust agreements. Authorizations were approved in prior fiscal year; however, accounts were not in place with the State Treasurer's office to accept funding until after July 1, 2021. This is not new funding, but moving existing funds to the Trust.		
Net Budget Effect:	Post-employment Benefits Fund (30) - Increased by \$1,000,000.		

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
57878-590001	Moyock Sewer Expansion 2022	\$ 90,000	
57878-588000	Contingency		\$ 90,000
		<u>\$ 90,000</u>	<u>\$ 90,000</u>
Explanation: Mainland Sewer Construction (57878) - Transfer contingency funds for professional services contract for Public Private Partnership administration and evaluation.			
Net Budget Effect: Mainland Sewer Construction Fund (57) - No change.			
		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
10510-503000	Salaries - Part-time	\$ 11,500	
10510-503500	Salaries - Temp Services	\$ 15,000	
10510-502000	Salary		\$ 26,500
		<u>\$ 26,500</u>	<u>\$ 26,500</u>
Explanation: Sheriff (10510) - Transfer budgeted funds fro salaries to Part-time and Temp Services to fill in for position vacancies.			
Net Budget Effect: Operating Fund (10) - No change.			

2. Surplus Resolution-Whalehead Dune Walkovers

RESOLUTION

WHEREAS, THE Board of Commissioners of the County of Currituck, North Carolina during its regularly scheduled meeting authorized the following, pursuant to G.S. 160A and 270(b) that the property listed below will be sold at auction, negotiated sale or will be disposed of if not sellable.

County		
Asset Tag	Description	Serial Number
5816	Barracuda Ramp/Walkover	none
5818	Coral Ramp/Walkover	none
5819	Dolphin Ramp/Walkover	none
5821	Mackeral Ramp/Walkover	none
5823	Perch Ramp/Walkover	none
5824	Sailfish Ramp/Walkover	none
NOW, THEREFORE, BE IT RESOLVED , that the Board of Commissioners of the County of Currituck reserves the right to reject any and all bids.		
ADOPTED , this 4th day of April, 2022.		

3. Surplus Resolution-Tourism Graphic Arts and Office Desk

Communication: Minutes for April 4, 2022 (Approval Of Minutes-April 4, 2022)

RESOLUTION		
<p>WHEREAS, THE Board of Commissioners of the County of Currituck, North Carolina during its regularly scheduled meeting authorized the following, pursuant to G.S. 160A and 270(b) that the property listed below will be sold at auction, negotiated sale or will be disposed of if not sellable.</p>		
County Asset Tag	Description	Serial Number
6854	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
6855	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
6856	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
6857	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
6858	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
6859	Illuminated Graphic Arts Box	No longer here - non working & not repairable - disposed of
NONE	2 Corner Desks w/ 1 Corner Hutch	Located in Moyock Welcome Center Warehouse
<p>NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of the County of Currituck reserves the right to reject any and all bids.</p>		
<p>ADOPTED, this 4th day of April, 2022.</p>		

4. Surplus Resolution-Parks and Rec Toro Pro Pass

RESOLUTION

WHEREAS, the Board of Commissioners of Currituck County, North Carolina during its regularly scheduled meeting held on April 4, 2022 authorized the following, pursuant to GS 160A and 270(b), that the property listed below be sold to another local governmental unit;

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<u>Asset Tag</u>	<u>Description</u>	<u>Serial Number</u>
8662	2014 Toro Propass 200 Top Dresser	314000211

ADOPTED, this 4th day of April, 2022.

5. Job Description-Human Resources Clerk II

6. Records Disposal Request-Finance

7. Surplus Resolutions and Authorization for Deputy John Jordan and Deputy Chris Hickman to Purchase Duty Weapons Upon Retirement

COUNTY OF CURRITUCK

WHEREAS, The Currituck County Board of Commissioners, during its regular meeting held on Monday, April 4, 2022, authorized the following property listed below be declared surplus and disposed of; and

WHEREAS, Sheriff Matt Beickert has requested that upon the retirement of Deputy John Jordan, that his service weapon, a Glock 45 9M handgun, Serial No. BSBD925, be given to him. Mr. Jordan has made the request to purchase upon his retirement.

ADOPTED this 4th day of April 2022.

COUNTY OF CURRITUCK

WHEREAS, The Currituck County Board of Commissioners, during its regular meeting held on Monday, April 4, 2022, authorized the following property listed below be declared surplus and disposed of; and

WHEREAS, Sheriff Matt Beickert has requested that upon the retirement of Deputy Chris Hickman, that his service weapon, a Glock 45 9M handgun, Serial No. BSBD949, be given to him. Mr. Hickman has made the request to purchase upon his retirement.

ADOPTED this 4th day of April 2022.

8) Approval Of Minutes-March 21, 2022**1. Minutes for March 21, 2022****CLOSED SESSION**

Closed Session Pursuant to G.S. 143-318.11(a)(4) to discuss matters related to the location or expansion of business or industry within the County; and, G.S. 143-318.11(a)(6) to discuss personnel matters. (The agenda was amended to add Closed Session Pursuant to G.S. 143-318.11(a)(3) to Preserve attorney-client privilege and to receive information and provide direction to the County's attorney in the matter captioned Currituck County v. Coastland Corporation)

Commissioner White moved to enter into Closed Session Pursuant to G.S. 143-318.11(a)(4) to discuss matters related to the location or expansion of business or industry within the County; and, G.S. 143-318.11(a)(6) to discuss personnel matters; and pursuant to G.S. 143-318.11(a)(3) to Preserve attorney-client privilege and to receive information and provide direction to the County's attorney in the matter captioned Currituck County v. Coastland Corporation.

Commissioner McCord seconded the motion. The motion carried, 6-0, and the Board entered Closed Session.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Kevin E. McCord, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner

ADJOURN**Motion to Adjourn Meeting**

Commissioner returned from Closed Session at 7:58 PM and, prior to adjournment, Commissioner Beaumont expressed concerns with the inability to complete construction of all of the Whalehead Subdivision walkways. He asked that the project at Mackeral be delayed until after the season and instructed staff to see if the contractor would be agreeable.

Discussion concluded and Commissioner White moved to adjourn. Commissioner Jarvis seconded the motion. The motion carried, 6-0, and the regular meeting of the Board of Commissioners adjourned at 8:02 PM.

Communication: Minutes for April 4, 2022 (Approval Of Minutes-April 4, 2022)

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Bob White, Commissioner
SECONDER:	Selina S. Jarvis, Commissioner
AYES:	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
ABSENT:	J. Owen Etheridge, Commissioner