

COLUMBUS COUNTY BOARD OF COMMISSIONERS**April 21, 2008****6:30 P.M.**

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, for their regular scheduled meeting, and to conduct a scheduled Public Hearing for Columbus County Water and Sewer District V, on the third Monday.

COMMISSIONERS PRESENT:

James E. Prevatte **Chairman**
 Bill Memory, **Vice Chairman**
 Amon E. McKenzie
 Sammie Jacobs
 Lynwood Norris
 Ricky Bullard
 Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
 Steven W. Fowler, **County Attorney**
 June B. Hall, **Clerk to Board**
 Bobbie Faircloth, **Deputy Finance Officer**

Agenda Items #1, #2 and #3:**MEETING CALLED to ORDER, INVOCATION, and PLEDGE of ALLEGIANCE:**

At 6:30 P.M., Chairman James E. Prevatte called the April 21, 2008 Columbus County Board of Commissioners Meeting to order. The invocation was delivered by Commissioner Ricky Bullard. Everyone in attendance stood and pledged Allegiance to the Flag of the United States of America which was led by Vice Chairman Bill Memory.

RECESS REGULAR SESSION and enter into COLUMBUS COUNTY WATER and SEWER DISTRICT V BOARD MEETING:

At 6:33 P.M., Vice Chairman Memory made a motion to recess Regular Session and enter into a Columbus County Water and Sewer District V Board Meeting, seconded by Commissioner Norris. The motion passed unanimously.

PUBLIC HEARING: **Columbus County Water and Sewer District V - Order Authorizing \$5,705,000 Water Bonds:** the purpose of this Public Hearing is to receive comments, either oral or written, from the public, on the question of whether the maximum time period for issuing bonds under such order should be extended from seven (7) years to ten (10) years.

This information will be recorded in Minute Book Number 1 for Columbus County Water and Sewer District V.

ADJOURN COLUMBUS COUNTY WATER and SEWER DISTRICT V and resume REGULAR SESSION:

At 6:34 P.M., Commissioner Jacobs made a motion to adjourn the Columbus County Water and Sewer District V Board Meeting, and resume Regular Session, seconded by Commissioner Norris. The motion passed unanimously.

Agenda Item #4: BOARD MINUTES APPROVAL:

Commissioner Norris made a motion to approve the April 07, 2008 Regular Session Board Meeting Minutes, as recorded, seconded by Commissioner Gore. The motion passed unanimously.

Agenda Item #5: PUBLIC INPUT:

No comments were received, orally or written, from the public.

Agenda Item #6: PRESENTATION - APRIL 2, 2008 PLANNING RETREAT:

Chris May, Executive Director of Cape Fear Council of Governments, delivered the following presentation to the Board on the April 2, 2008 Planning Retreat:

1. If you fail to plan, you plan to fail;
2. This workshop was about team building;
3. We developed short-term needs, medium-term needs and long-term needs;
4. Priorities were established;
5. We discussed relationships with County Managers;
6. It was a very productive meeting;
7. I have prepared a set of minutes for you and request that you allow them to serve as the official minutes for this meeting;

MOTION:

Vice Chairman Memory made a motion to approve the Minutes for the Columbus County Retreat, as recorded by Chris May, seconded by Commissioner Norris. The motion passed unanimously.

8. In the near future, you will have a regional sewer plant;
9. With the help of a Golden Leaf Fund Grant, there will be sewer lines from the Town of Bolton to Whiteville with no county dollars involved;
10. \$300,000 Golden Leaf Fund Grant and \$500,000 Rural Center, and the balance will come from the Town of Lake Waccamaw made the Regional Sewer Project materialize;
11. I have been working on this grant for the sewer, and the money will come through Columbus County and needs to be a pass through only;
12. There will be no County dollars involved, and the money needs to be spent correctly, and I will be overseeing the funds for this sewer project;
13. I need the Board of Commissioners to grant permission for the Chairman of the Board and the County Manager to sign the Grant Agreement.

MOTION:

Commissioner Memory made a motion to give Chairman James E. Prevatte and County Manager William S. Clark permission to sign the Grant Agreement for the Columbus County Regional Wastewater Upgrade from the Town of Bolton to the City of Whiteville, seconded by Commissioner Bullard. The motion passed unanimously.

Agenda Item #7: SHERIFF - APPROVAL of ORGANIZATIONAL CHART REVISION:

Sheriff Christopher Batten requested Board approval to revise the Organizational Chart to allow Court Deputies to be supervised by the Patrol Captain, and will not signify any increase or decrease in the budget.

Commissioner Jacobs made a motion to approve Sheriff Christopher Batten to revise the Organizational Chart to allow Court Deputies to be supervised by the Patrol Captain, seconded by Commissioner Norris. The motion passed unanimously.

After discussion was conducted relative to the fact if this revision would entail an increase in funding, Commissioner Jacobs amended his motion to include - if no increase in funding was involved, Commissioner Norris amended his second likewise. The amended motion passed unanimously.

Agenda Item #8: VETERANS - DEPARTMENTAL UPDATE:

Sherri Blackman, Veterans Director, delivered the following departmental update to the Board:

1. We are extremely busy;
2. We are experiencing an influx of veterans who have never filed for benefits before, have severe disabilities and victims of symptoms that are displayed at a later date;
3. We have been working closely with a twenty-seven (27) year old veteran who has suffered severe brain damage, has a young pregnant wife and child, and we have been able to help them stay afloat financially;
4. The Columbus County Public Transportation System has been a tremendous help with the elderly and disabled veterans;
5. The Department of Veterans Affairs has been trying to build an outpatient clinic in New Hanover County and has discovered the land is too expensive to do so, and will build one

- at another location;
6. North Carolina ranks ninth in veteran population;
 7. There are four thousand four hundred (4,400) veterans in Columbus County;
 8. In 2007, there were \$18.3 million paid to veterans in benefits;
 9. We have been very busy with the scholarships through the North Carolina Division of Veteran Affairs, and this season will run through the first of May;
 10. Kim Sellers is now a fully certified Veterans Affairs Officer which has helped me tremendously;
 11. We are still having problems with the unlevel parking lot at our office and I would like to request that our parking lot be resurfaced;
 12. There are four (4) Veteran Medical Centers in North Carolina;
 13. Richard Childress has been a tremendous help to our veterans; **and**
 14. Some big corporations have made large donations to our veterans.

Agenda Item 9: TRAVEL AND TOURISM - DEPARTMENTAL UPDATE:

Jennifer Long, Travel and Tourism Director, delivered the following departmental update to the Board.

1. I would like to introduce Petina Cox;
2. We have had a banner year;
3. The Occupancy Tax is up by thirty-five (35%) percent;
4. The increase is due to the increase in construction, but this will not continue without a lot of additional efforts;
5. The largest project has been due to a relocation;
6. The Tourism Board has struggled with limited resources for many years;
7. We need to start strongly promoting the existing resources we have in Columbus County, which are hunting, fishing and outdoor activities;
8. On July 25, 2008, there will be a workshop on the promotion of these outdoor activities, and in February, 2009, there be another workshop scheduled in Charleston, South Carolina;
9. We are promoting efforts to develop a working farm;
10. I will be making presentations to numerous civic groups and schools;
11. Each one of us need to promote Columbus County internally;
12. The Tourism Board promotes rural tourism; **and**
13. I sit on two (2) State boards.

Agenda Item #10: ORDINANCE - RESCIND EXISTING FIRE PROTECTION and PREVENTION ORDINANCE, and FEE SCHEDULE, and APPROVAL and ADOPTION of the new FIRE PROTECTION and PREVENTION ORDINANCE and FEE SCHEDULE:

Kay Worley, Interim Emergency Services Director, and Shannon Blackman, Acting Fire Marshall, requested Board approval to rescind the existing Fire Protection and Prevention Ordinance and Fee Schedule, and Board approval and adoption of the **new** Fire Protection and Prevention Ordinance and Fee Schedule. **(This will be the second reading.)**

Commissioner McKenzie made a motion to approve to rescind the existing Fire Protection and Prevention Ordinance and Fee Schedule, and Board approval and adoption of the **new** Fire Protection and Prevention Ordinance and Fee Schedule, on the second reading, seconded by Commissioner Norris. The motion passed unanimously. The contents of these documents can be located in the April 07, 2008 Board Minutes for review. A copy of these documents will be kept on file in the Office of the Clerk to the Board.

Agenda Item #11: FINANCE - REVISED FIXED ASSET POLICY APPROVAL:

Bobbie Faircloth, Deputy Finance Officer, presented the following **Revised** Fixed Asset Policy for Board approval. **(This will be the first reading.)**

FIXED ASSETS

IV-7

I. PURPOSE

Fixed assets accounting is an important part of the stewardship responsibility of County officials, both appointed and elected. Good accounting controls and physical controls (inventory) over fixed

assets better enable the administration to safeguard the County's sizable investment in fixed assets. In addition, North Carolina General Statute implies and generally accepted accounting principles require that a fixed asset accounting inventory system be maintained. A fixed asset inventory system further serves to assist administration in the formulation of policies dealing with acquisition, maintenance, retirement, and replacement of fixed assets. An inventory system also helps to improve the insurance coverage of the fixed assets and increases the chance of recovering lost or stolen fixed assets.

II. POLICY

Fixed assets represent a significant investment of the County's financial resources. The Board of Commissioners relies on the County Manager and department heads to safeguard these assets. Department heads are responsible for those assets assigned to their department. Fixed asset records aid them in doing periodic inventories of these items. In addition, these records can be used for insurance purposes, property management, as a basis for repair and maintenance program, and a capital improvements program. The fixed assets inventory has resulted in the generation of detailed records which have been incorporated into the County's accounting records.

III. DEFINITIONS

Building & Improvements- Includes the building structure of shell, foundations, framing, floors, walls, roofs, interior and exterior finish, décor windows and hardware.

*Includes furniture, fixtures and equipment affixed to the building such as built-in benches, cabinets counters, tables, lockers, exhaust hoods, kitchen equipment, HVAC, piping paging systems, clock systems, security systems and energy management systems.

*Wiring, electrical fixture, plumbing, etc

*Excludes normal repairs and maintenance to the building and improvements.

Fixed Assets- For purpose of this policy, "fixed assets" shall mean a unit of furniture or furnishing, and instrument, a machine, an apparatus and is valued above \$5000 or is defined as "theft-sensitive".

Land- The purchase price of the land, title and surveying fees, taxes, appraisal and negotiation fees, with preparation costs, and cost of demolishing unwanted structures should be included in the original cost. Land should be entered by descriptive name or street address.

Land Improvements- Asset type consisting of improvements and or developments to land other than construction. Examples are paving, lighting, and fencing.

Office Furniture & Equipment- Includes furniture and equipment not affixed to the building.

Original Cost- The cost of an asset at acquisition, including ancillary costs, i.e., freight cost, installation cost, and related expenditures. If an asset is donated, original cost should be entered at fair market value.

Retirement- A retirement represents the physical removal of an asset from custody or accountability. An asset may be removed from the inventory due to one of the following: sold, altered, stolen, salvage, traded in, lost, destroyed, etc. Items no longer under the control of the County should be removed from the property record.

Surplus Property Auction- The County will periodically hold an auction or dispose of County assets as approved in the Purchasing Manual.

Theft-Sensitive- are those items identified by the Purchasing Department which have a value of \$100 to \$4999.

Trade-in- Items being traded-in on a new piece of equipment through the purchase order procedure; the trade-in item will be deleted from the inventory master listing on receipt and acceptance of a new item.

Transfer- The relocation of an asset between departments and/or locations. If the equipment is to be

temporarily loaned or relocated and the intention is to reclaim the item or restore it to its original location by the end of the fiscal year the asset record need not be changed. If however, the intention is to relocate the item or transfer the physical custody of the equipment on a permanent basis, then the asset record must be prepared.

IV. PROCEDURE

1. It is the responsibility of the Purchasing Department for the County of Columbus to inventory the county's fixed assets. The Purchasing Department and Finance Department have the responsibility to maintain and update the fixed asset records. The fixed assets record keeping system should list and summarize all fixed assets owned, providing accurate historical costs and list the location of each asset.
2. Fixed assets are divided into nine (9) classes as follows:
 - 171- Land
 - 172- Buildings
 - 173- Improvements
 - 174- Office Equipment
 - 175- Office Furniture
 - 176- Automobiles
 - 177- Tools & Tools
 - 178- Heavy Equipment
 - 179- Others
3. The County acquires assets through the Purchasing Department by issuing a contract and/or purchase order to encumber funds on the financial accounting system. Payments are made by the Finance Department when equipment or services are received or construction work has been performed.
4. Charitable contributions of fixed asset items are permitted. Any department receiving a contributed fixed asset should notify the Purchasing Department upon receipt of the asset. If possible, the department should ascertain a value of the donated item.
5. General fixed assets are depreciated but not charged as an expense to operations. Depreciation of fixed assets used by proprietary funds is charged as an expense against operations. Using the straight-line method, depreciation is provided over the estimated useful lives of assets as follows: Land Improvements 20 years, Buildings 30 years, Furniture and Equipment 15 years, Vehicles 5 years, and computer 3 years.
6. The Purchasing Director should be made aware of an item listed as a fixed asset, but not being utilized by the responsible department. This item becomes surplus and can either be transferred to another department that needs the item or temporarily stored until such time the item may be needed.
7. Surplus or obsolete fixed asset inventory items may be sold by the County as per North Carolina General Statutes. Departments must provide the Purchasing Department copies of the Transfer or Disposal of Equipment Form. One copy to the Purchasing Department and one copy affixed to the property indicating the item as surplus. When the item is disposed of, it will be removed from the inventory.
8. Broken or irreparable fixed asset items are not to be discarded or destroyed. Instead, they are to be reported as surplus property to the Purchasing Department for disposal, and held for further instruction.
9. Any department believing a fixed asset item has been stolen or missing should notify the Purchasing Director and provide the Purchasing Department with reporting documentation to include the police report. The department must complete the Transfer or Disposal of Equipment Form and submit it to the Purchasing Department as quickly as possible so that the inventory may be adjusted appropriately. The department shall conduct a search of their area to ensure the asset is missing. The item will be dropped from the fixed asset inventory file when the loss is reported. If the item is recovered, once again the Purchasing Department is to be notified so that the item may be reinstated on the inventory file.

10. The importance of the physical and accounting control of the County's fixed assets cannot be over emphasized. Physical and accounting controls provide for protection from theft, for thorough records for insurance purposes, and for maintenance of the asset to achieve maximum operating efficiency. The Finance Officer is responsible for accounting controls and the Purchasing Director is responsible for the physical control of assets for the County. It is the duty of the department head to notify the Purchasing Director if a fixed asset item is lost, stolen, broken beyond repair or not utilized.
11. Equipment purchased by department s using grant funding will be charged directly to that department under capital outlay line item to obtain state reimbursement in the year purchased. These items also will require a tag number.

V TAGGING PROCEDURES

Determinations of what assets are to be tagged is subject to their treatment for Finance purposes. The County has an established capitalization policy which includes all assets with a unit cost of \$5,000 or more. The assets that are capitalized are expected to provide service for a least one year and, therefore, require positive identification. Exceptions to the rule of tagging are land improvements, buildings, infrastructure, etc. These assets are either not mobile or readily accessible and usually are the results of contracted, on-site construction rather than the normal purchasing procedure. When capital equipment is purchased in groups, it is necessary to tag each unit within the group individually. If a group of assets are generally not separated during the life of the asset, the group will be considered on asset.

Other items to be tagged but not capitalized are items considered to be “theft-sensitive” and cost between \$100 and \$4999. These items will be charged directly to the Fund/Department acquiring the item under office supplies or a comparable line item for the purchase. **THESE ITEMS ARE NOT DEPRECATED THEREFORE THEY WILL NOT BE CHARGED TO THE CAPITAL OUTLAY LINE ITEM.**

Occasionally, it is not desirable to tag certain items or equipment because of size or use, such as outdoor recreation equipment. If this occurs, a number will be assigned and recorded.

Equipment purchased as an accessory or modification for a previously tagged item does not need a new tag, rather, the existing asset tag number should be used to identify the new addition. However, an item purchased that will not be a permanent addition to the tagged item should be tagged separately.

VI RESPONSIBILITIES

The Purchasing Department is responsible for physical aspects of property control. Such control will include:

- Physically tagging of County assets
- Conducting periodic inventories either by department or equipment type.
- Reporting results of inventories to the Finance Office
- Coordinating the transfer of property between departments.
- Controlling property determined to be excess or unusable.
- Property identification number assignment and posting of all property.

The Finance Officer is responsible for fiscal aspects of property control. Fiscal Control includes:

- Providing property information to the Purchasing Department such as to the cost and date paid.
- Reconciliation of all property categories to the General Ledger.
- Preparation of all journal entries related to property control and depreciation where it applies.
- Maintenance of all supporting documentation related to property control.

Upon receipt of the necessary documentation the Finance Department will prepare a data input card for each item using the information provided and from physical inspection of the item. The following information shall be reflected on the card:

- Asset Control Number (a five-digit number assigned by the Purchasing Department to each

asset. This mark is used to identify the asset and is imprinted on a silver and black tag stating "Property of Columbus County")

- Class of equipment (171, 175, etc.)
- Fund (General, Solid Waste, Water & Sewer)
- Department (Social Service, Behavioral Health)
- Type (a number indicating the type of equipment)
- Description (brief description of item)
- Location (address, room number, etc.)
- Purchase Order Number
- Purchase Date (date paid for)
- Serial Number
- Vendor
- Condition (new, used, fair, etc.)
- Quantity
- Unit Cost (cost plus shipping charges, installation, etc.)
- Total Cost (all cost associated with the purchase)
- Life Years (used only for Solid Waste, Water & Sewer or other enterprise funds)
- Original Fund Source (local, state, federal, revenue sharing expressed in percentage)

Upon completion of data entry cycle, the Finance Department will reconcile each fund and make appropriate journal entries. Upon completion of the reconciliation of funds, the property tag shall be affixed to each item when possible.

When property tags are affixed to the item, the tag shall be placed near the manufacturer's data plate and/or serial number. All other property tags shall be placed where the tag is visible for inventory purpose.

Commissioner Jacobs made a motion to approve the **revised** Fixed Asset Policy, on its first reading, seconded by Commissioner Norris. The motion passed unanimously.

Agenda Item #12. FINANCE - POLICY for INTERNAL AUDITING:

Bobbie Faircloth, Deputy Finance Officer, presented the following Policy for Internal Auditing for Board approval.

**COLUMBUS COUNTY
INTERNAL AUDIT MANUAL**

INTRODUCTION

This manual was prepared using the following references:

- 1) International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors.

This manual is meant for guidance of general internal auditing policies and procedures. It does not include policies for all situations that may arise. It is not recommended that the Finance Office strictly adheres to these policies in all circumstances. The County Finance Office is encouraged to use professional judgment in the application of these policies and procedures.

**COUNTY OF COLUMBUS
INTERNAL AUDIT MANUAL**

Table of Contents

	Page
100 Internal Auditing	5
100.01 Internal Auditing	
100.02 Purpose	
100.03 Authorization and Responsibility	
100.04 Audit Scope	
100.05 Reporting Accountabilities	
100.06 General	
200 Professional Proficiency	6

200.01 Job Descriptions	
200.02 Code of Ethics	
200.03 Continuing Education	
200.04 Due Professional Care	
200.06 Detecting Fraud	
200.07 Notification of the misuse of County property	
200.08 Work paper review	
200.09 Report review	
300 Scope of Work	8
300.01 Evaluation of Controls	
300.02 Reliability and Integrity of Information	
300.03 Compliance with Policies, Procedures and Regulations	
300.04 Safeguarding Assets	
300.05 Economic and Efficient Use of Resources	
300.06 Accomplishment of Established Goals and Objectives	
400 Performance of Audit Work	9
400.01 Project Planning	
400.02 Communicating with the Auditee	
400.03 Work paper Standards	
400.03.01 Form	
400.03.02 Administration requirements	
400.03.03 Safeguarding of Work papers	
400.04 Communicating Results	
400.04.01 Audit Report	
400.04.01.1 Form	
400.04.01.2 Distribution	
400.04.02 Closing Conference	
400.04.03 Communicating with the Auditee Presentations	
400.04.03.1 Internal Audit & Assurance Strategy	
400.04.03.2 Internal Audit Report	
400.05 Follow-up Audit Work	

**COUNTY OF COLUMBUS
INTERNAL AUDIT MANUAL**

100 Internal Auditing

100.01 Internal Auditing

a) Is an independent appraisal and consulting activity established within Columbus County to add value and examine and evaluate its activities. The objectives are to assist members of the County in the effective discharge of their financial responsibilities by furnishing them with analyses, appraisals, recommendations, counsel, information concerning the activities reviewed, and by promoting effective controls at a reasonable cost.

100.02 Purpose

a) The primary function of the audit is to assist the County of Columbus in exercising due care, diligence and skill in discharging its oversight and monitoring responsibilities.

100.03 Authorization and Responsibilities

a) Authorization is granted for full and complete access to any of the Departments' records (either manual or electronic), physical properties and personnel relevant to a review. The Finance Officer and/or his/her designee (interchangeable with "Internal Auditor") will handle any information obtained during a review in the same prudent manner as the custodian of such information.

b) Internal audits will be performed on a semi-annually basis by the Finance Officer and/or his/her designee.

c) Recommendations on standards of control that apply to a specific financial activity are included in the written report of audit findings and opinions. This report is given to the Manager for review and consideration of appropriate implementation.

100.04 Audit Scope

a) The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the departments' system of internal controls. It includes:

- I. Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information,
- ii. Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations that could have a significant impact on operations,
- iii. Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets,

100.05 Reporting Accountabilities

a) The Finance Officer and/or his/her designee will prepare a detailed report listing the findings and recommendations resulting from the audits for the Department Director and the Manager.

b) The Department Director will review the report and then respond within 20 days of the date of the audit report. The Department Director response will be addressed to the Manager and Finance Officer. This response will indicate what actions were taken with regard to the specific findings and recommendations in the internal audit report. If appropriate, the Department Director will include a timetable for the anticipated completion of these actions.

100.06 General

a) All members of the internal audit team should demonstrate integrity in all aspects of their work. The relationship with fellow colleagues and external contacts should be one of honesty and fairness. This establishes an environment of trust which provides the basis for reliance on all activities carried out by the internal audit team.

b) Objectivity is a state of mind that has regard to all considerations relevant to the activity or process being examined without being unduly influenced by personal interest or the views of others. Members of the internal audit team should display appropriate professional objectivity when providing their opinions, assessments and recommendations.

c) All information obtained during an internal audit is deemed confidential unless otherwise instructed. The Finance Office should, only on a need to know basis, reveal any matters relating to an internal audit.

d) Audit reports are considered highly confidential. They are distributed to individuals within the County that have direct responsibility for the area reviewed, the Manager, general counsel, the Board of Commissioners. Upon written instruction received directly from the Manager, other individuals interested in the audit report may gain access by contacting the Finance Office.

200 Professional Proficiency

200.01 Job Description

a) "The internal audit staff should collectively possess the knowledge and skills essential to the practice of the profession within the organization. These attributes include proficiency in applying internal auditing standards, procedures and techniques."

200.02 Code of Ethics

a) The Finance Officer and/or his/her designee shall subscribe to the Code of Ethics established by the Institute of Internal Auditors, Inc., as well as adhere to the policies set forth by the Columbus County Board of Commissioners. In addition, internal auditors will uphold the following values at all times:

- i. Integrity – Be honest, objective, diligent, and credible in all relationships as a representative of Columbus County,

- ii. Excellence – Uphold a high standard of service and commitment to quality in performing all projects,
- iii. Service – Maintain a commitment to carry out all responsibilities with an attitude of service toward university management,
- iv. Leadership – Provide noteworthy examples which emphasize high ethical and moral standards,
- v. Sensitivity – Maintain a sincere, dignified and caring attitude, and treat all university personnel in a professional manner.

200.03 Continuing Education

a). The quality of work performed by the internal auditor is enhanced through training. Internal auditors are encouraged to further their education through any number of ways.

i. On-the-job

- A) While conducting fieldwork the internal auditors must attain the knowledge necessary to support their conclusions and provide management with the best possible service. This knowledge is attained through research on a case-by-case basis. On-the-job training is critical to the continuing effectiveness of internal auditors.

ii. Formal Training

- A) Internal Auditors are encouraged to participate in continuing education in order to keep current on developments in auditing procedures, management practices, and issues affecting county operations.
- B) Continuing education is provided through participation in various professional organizations and is not limited to accounting or auditing. Awareness of training opportunities that enhance all areas of the internal audit function is essential.

iii. Professional Organizations

- A) Some organizations available as resources to the internal auditor are: the Association of College and University Auditors (ACUA), the National Association of College and University Business Officers (NACUBO), the Institute of Internal Auditors (IIA), Association of Certified Fraud Examiners (ACFE), American Institute of Certified Public Accountants (AICPA), North Carolina Society of Certified Public Accountants (NCSCPA), Institute of Managerial Accountants (IMA), and the National Collegiate Athletic Association (NCAA).

iv. Professional Certifications

- A) The State of North Carolina does not require the county internal auditors to be Certified Public Accountant (CPA) however; internal auditors are encouraged to obtain the Certified Internal Auditor (CIA) designation.
- B) Other certifications that may be helpful to the internal auditor include: the Certified Fraud Examiner (CFE), Certified Financial Manager (CFM), Certified Information Systems Auditor (CISA), and Certified Managerial Accountant (CMA) Certified Public Manager (CPM).

200.04 Due Professional Care

- a) “Due professional care calls for the application of the care and skill expected of a reasonably prudent and competent internal auditor in the same or similar circumstances. Due professional care is exercised when internal audits are performed in accordance with the International Standards for the Professional Practice of Internal Auditing. The exercise of professional care requires that; the internal auditor be independent of the activities they audit, internal audits be performed by those persons who collectively possess the necessary

knowledge, skills, and disciplines to discuss the audit properly, audit work be properly planned, audit reports be objective, clear, concise, constructive and timely, and the internal auditor follow up on reported audit findings to ascertain that appropriate action was taken.”

200.05 Detecting Fraud

- a) Detection of fraud consists of identifying indicators of fraud sufficient to warrant an investigation. If significant control weaknesses are detected, additional tests by the internal auditor should include tests directed towards the identification of indicators of fraud.
- b) The Internal auditors are not expected to have knowledge equivalent to that of a person whose primary responsibility is to detect and investigate fraud. Also, audit procedures alone, even when carried out with due professional care, do not guarantee the detection of fraud.
- c) Fraud investigations may involve the participation of internal auditors, the county legal counsel, the police, or other specialists.

200.06 Notification of wrongdoing

- a) “When the incidence of significant fraud has been established to a reasonable certainty, management and the board must be notified immediately.” The internal auditors should also report the suspected fraud to the level of management at least one step above the suspected individual(s).

200.07 Notification of the misuse of County property

- a) To insure compliance with related statutory provisions, all reports which evidence arson, theft, damage, embezzlement, vandalism, or misuse of County property will be promptly reported to the State Bureau of Investigation (SBI). Copies of the reports will be routed to the County Manager Office.

200.08 Work paper review

- a) The work papers developed during an internal audit are the property of the Finance Office. Internal Auditors should carefully review working papers prior to issuing the final report. The papers should support all findings, recommendations and conclusions. If not, the internal auditors should consider additional testing.

200.09 Report review

- a) The final internal audit report is approved in two stages. First, a draft is prepared by the Finance Office and reviewed by the Manager. After the Manager’s review, the draft is sent to the area management, for review. This draft is reviewed with the individuals directly responsible for the area subject to the audit. Once final agreement has been reached as to the accuracy of the report and this has been communicated in writing to the Finance Office, a final report is prepared. It includes auditee comments and is issued to the Manager, the Department Director over the respective department, and the individuals directly responsible for the particular area subject to audit.

300 Scope of Work

- a) The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of a department’s system of internal control and the quality of performance in carrying out assigned responsibilities. Therefore, all departments of Columbus County are potentially within the scope of the internal auditor’s work.

300.01 Evaluation of Controls

- a) Before each audit, the internal auditors must evaluate the adequacy of the department’s system of internal control. In other words, are the appropriate procedures currently in place designed to achieve the department’s overall objectives? Questionnaires, interviews, surveys and other related methods are effective tools used to assess these controls.

300.02 Reliability and Integrity of Information

- a) The internal auditors must review the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.

300.03 Compliance with Policies, Procedures, and Regulations

- a) Internal auditors are responsible for reviewing the systems that are established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports.

300.04 Safeguarding of Assets

- a) Internal Auditors should review the means by which the department, subject to audit, employs to safeguard its assets against loss. As appropriate, the internal auditors should verify the existence of such assets.

400 Performance of Audit Work

400.01 Project Planning

- a) The planning of internal audits may consume 25% or more of the total audit time. Documentation of audit planning should include:
 1. Establishing the audit objectives and scope of work,
 2. Obtaining background information about the activities subject to audit,
 3. Determining the resources necessary to perform the audit,
 4. Communicating with all who need to know about the audit,
 5. Performing, as appropriate, on site survey to become familiar with the activities and controls subject to audit to identify areas for audit emphasis,
 6. Writing the audit program,
 7. Determining how, when and to whom the audit results will be communicated.

400.02 Communicating with the Department

- a) First, the Internal Auditor must identify whom to include in the initial communication. In most cases this will involve the Department Director and supervisor responsible for the area subject to audit.
- b) The Internal Auditor must discuss the pending audit with the individuals identified through the initial communication. Items discussed in the meeting should include the audit purpose, scope, dates of fieldwork and an estimated completion date. The Internal Auditor should also include the extent of auditee resources needed and listen to any concerns the Department Director or Manager may have concerning the pending audit.

400.03 Work paper standards

400.03.01 Form

- a) The purpose of each audit should dictate how to assemble the work papers. Work papers should include copies of forms, records, reports, job instructions, etc., only if they are integral to the reader's understanding.
- b) Account analysis, reconciliations and related information shown in the work papers should conform to methods illustrated in standard accounting texts. Abbreviations and symbols should be clearly identified and used sparingly.
- c) Internal auditors should index, reference and identify all work papers in a manner that supports all relevant professional standards and allow for easy review by a competent professional.
- d) All work papers indicating a test should include a purpose, scope, and conclusion of that test or referenced to a work paper that contains the information.

400.03.02 Administration Requirements

- a) The Internal Auditor or designated senior-level internal auditor must review all work papers for: proper referencing and indexing, completion of all audit programs, checklists, and surveys prior to issuing the report.

400.03.03 Safeguarding of Work papers

- a) The work papers are the property of the Finance Office. The Internal Auditor must grant approval before access to the work papers is allowed. When work papers are not in use, the internal auditor should utilize a locking filing cabinet (located in the Finance Office) for storage. Work papers are kept for an indefinite period of time.

400.04 Communicating Results

400.04.01 Audit Report

400.04.01.1 Form

- a) It is important that final reports are accurate, well written, and conform to certain standards. To ensure that none of the internal audit reports are deficient in these respects, the following procedures have been established. The Finance Officer and/or his/her designee before releasing the audit report will:
- i. Make sure that all conclusions and recommendations made in the report are supported in the work papers;
 - ii. Proof the report to verify that there are no typographical or grammatical errors,
 - iii. When commenting on a finding, include criteria, condition, cause, effect, recommendation, and auditee response.

400.04.01.2 Distribution

- a) Once the Finance Officer and/or his/her designee are satisfied that the initial draft is complete, a copy is sent to the Manager, for approval. After the Manager's review, a final copy is sent to the Department Director directly responsible for the area subject to the audit and the area supervisor. Subsequently a closing conference is scheduled to discuss the findings.

400.04.02 Closing Conference

- a) Once the Department Director and manager has had a chance to review the final report, the Finance Officer and/or his/her designee will conduct a closing meeting to discuss the findings noted in the report. Internal Audit should take this opportunity to clear up any instances of misinterpretation or misunderstanding.

400.04.03. Annual Internal & Assurance Strategy

- a) The internal audit and assurance strategy should be based on a risk analysis of the different departments and processes of Columbus County. The Internal Auditor should propose areas of audit in order of their related risk.

400.05 Follow-up Audit Work

- a) In general, the Finance Officer and/or his/her designee should conduct follow-up audit work to verify that the auditee has taken steps to correct the issues raised in the Schedule of Findings and Recommendations within six months of the date of the final audit report.
- b) In a case where the auditee has neglected to take corrective action, the Finance Officer and/or his/her designee should, if appropriate, issue a follow-up audit report to the Manager and the Columbus County Board of Commissioners.

Commissioner Bullard made a motion to approve the Internal Audit Manual on its first reading, seconding by Commissioner Norris. The motion unanimously passed.

Agenda Item #13: **RESOLUTION - SECONDARY ROAD PROGRAM RESOLUTION:**
Bill Clark, County Manager, requested Board approval and adoption of the following Secondary Road Program Resolution.

SECONDARY ROAD PROGRAM RESOLUTION

WHEREAS, the NC General Assembly passed House Bill 1513 during the 2007 session;
and

WHEREAS, HB 1513 allows counties to "voluntarily" participate in the costs of transportation projects; **and**

WHEREAS, since 1931 the State of North Carolina has had a model system of constructing, improving and maintaining interstate, primary, and secondary roads; **and**

WHEREAS, the 21st Century Transportation Committee and the Transportation Oversight Committee are considering diverting all Secondary Road Program funding to the Primary Road Program; **and**

WHEREAS, diverting Secondary Road Program funding will leave no funding to pave and improve secondary roads; **and**

WHEREAS, some county officials have been invited to participate in the discussion of this transfer with certain state officials and committees.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Columbus County that:

1. It strongly opposes the transfer of Secondary Road Program funding to the Primary Road Program or any other program that will reduce funding for secondary road construction, improvement, and maintenance.
2. It strongly opposes any efforts by the General Assembly or NCDOT to shift any transportation costs formerly paid by the State to counties.
3. It strongly opposes any efforts by the General Assembly to appropriate local revenues whether property tax, sales tax, or any other local revenue for State transportation programs or any other State programs.
4. It strongly urges all counties to be fully aware and concerned that any invitation to participate in discussions of transportation needs may lead to an indirect appropriation of local funds.
5. It strongly urges all counties to contact the NC Association of County Commissioners and direct it to oppose any efforts to transfer the funding of any State programs to counties.
6. That a copy of this resolution be sent to each county in the State.
7. That copies of this resolution are sent to Columbus County's representatives in the NC General Assembly along with each and every Commissioner's heartfelt concern about the transfer of this and future state costs to counties.

ADOPTED this the 21st day of April, 2008.

COLUMBUS COUNTY BOARD OF COMMISSIONERS
/s/ **JAMES E. PREVATTE, Chairman**

ATTESTED BY:
/s/ **JUNE B. HALL, Clerk to the Board**

Commissioner Memory made a motion to approve the Secondary Road Program Resolution, seconded by Commissioner Norris. The motion unanimously passed.

RECESS REGULAR SESSION and enter into a COMBINATION MEETING of COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING

Agenda Item #14: **COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:**

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting (5 Sets)

This information will be recorded in Minute Book 1 for Columbus County Water and Sewer Districts I, II, III, IV and V, respectively.

Agenda Item #15: COLUMBUS COUNTY WATER and SEWER DISTRICT V - ORDER AUTHORIZING \$5,705,000 WATER BONDS:

Bill Clark, County Manager, requested Board approval for the maximum time period to be extended from seven (7) years to ten (10) years for issuing bonds.

This information will be recorded in Minute Book 1 for Columbus County Water and Sewer District V.

Agenda Item #16: COLUMBUS COUNTY WATER AND SEWER DISTRICTS II AND III - UPDATE ON SPECIAL TAX:

Bobbie Faircloth, Deputy Finance Officer, will deliver an update to the Board on the Special Tax in these two (2) districts.

Commissioner Memory made a motion to table this Agenda item until the May 05, 2008 Board Meeting, seconded by Commissioner Gore. The motion passed unanimously.

ADJOURN COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING and resume REGULAR SESSION

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting, seconded by Commissioner McKenzie. The motion passed unanimously.

Agenda Item #17: APPOINTMENT - COMMITTEE:

June B. Hall, Clerk to the Board, is requesting the following appointment be made to the following committee.

COMMITTEE	ZONE/EB	PERSON(S)	EXPIR. DATE	BOARD ACTION
Housing Advisory Committee	IV	Marshall Shepherd (Deceased)	06-30-2007	HOLD

Agenda Item #18: GOVERNING BODY - APPOINTMENT of INDIVIDUALS to EDUCATE PUBLIC on the QUARTER-CENT (1/4¢) SALES TAX:

QUARTER (1/4 ¢) CENT SALES TAX EDUCATION COMMITTEE

DISTRICT	APPOINTEE	ADDRESS	TELEPHONE
I	#1:		
	#2:		
II	#1: Julie Strickland	106 W. Smith Street Whiteville, NC 28472	640-6624
	#2: Brian Edwards	207 East 5 th Street Chadbourn, NC 28431	654-4452
III	#1: Brenda Moore		

III	#2: Wilson Spaulding		
IV	#1: Carlton Prince	321 Fuller Street Whiteville, NC 28472	642-2329
IV	#2: Gene McNeill	736 Cemetery Road Riegelwood, NC 28456	655-2805
V	#1 Raymond Shaw		
V	#2		
VI	#1: :Peggy Gerald		
VI	#2: Gayle Williamson		
VII	#1: Dr. Dan Strickland		642-5168
VII	#2:		

Agenda Item #19: CONSENT AGENDA ITEMS:

A. Budget Amendments:

Commissioner Norris made a motion to approve the following Budget Amendments, seconded by Commissioner McKenzie. The motion passed unanimously.

TYPE	ACCOUNT	DETAILS	AMOUNT
Expenditure	10-4310-518910	Christmas Bonus	(215)
	10-4310-539200	Uniforms	(20,000)
	10-4310-549900	Miscellaneous	(350)
	10-4310-810000	Principal Leased Vehicles (\$32,000 from schools)	40,000
	10-4310-820000	Interest Leased Vehicles	2,500
	10-4310-535300	M&R Vehicles	10,065
	10-4320-512100	Salaries and Wages Regular	(32,000)
Expenditure	10-4310-535300	M&R Vehicles	8,593
Revenue	10-3839-489000	Miscellaneous - General Fund	8,593

B. April 21, 2008 Tax Refunds and Releases:

Commissioner Jacobs made a motion to approve the following Tax Refunds and Releases, seconded by Commissioner Gore. The motion passed unanimously.

**TAX REFUNDS (as submitted to the Governing Body Office from the Tax Office):
April 21, 2008**

Refunds Name: Worthington, Robert Amount: \$0.00
 Value: \$0.00 Year 007 Account # 02-09322 Bill # 83185 Total \$193.00
 Refund user fee on a single wide mobile home that is used for storage. There is no trash can here.
 381 Krissy Prease Rd. Whiteville, NC 28472

Refunds Name: Ward, David V. Amount: \$0.00

Value: \$0.00 Year 007 Account # 02-01200 Bill # 79866 Total \$193.00
 Refund user fee. Old shop is vacant. Make check payable to customer and Columbus County Tax Admin.
 Check will be applied to delinquent tax.
 1044 Harbor Dr. Calabash NC 28467

Refunds Name: Moore, Shirley J. Amount: \$0.00
 Value: \$0.00 Year 006 Account # 02-04736 Bill # 45327 Total \$106.00
 Refund user fee. House is vacant and there is no trash can here.
 PO Box 201 Brunswick NC 28424

**TAX RELEASES (as submitted to the Governing Body Office from the Tax Office);
 April 21 2008**

Release the Property Value in the name of Fowler, Jeffery Amount: \$14.88
 Value: \$1,826.00 Year: 2007 Account # 09-04119 Bill # 0620 Total \$17.99
 Release the value of a boat, the Williams Fire (1.10) and the Columbus Rescue (.37). The boat was sold in 2005.

Release the Property Value in the name of Fowler, Jeffery Amount: \$17.14
 Value: \$2,240.00 Year: 2006 Account # 09-04119 Bill # 0462 Total \$20.82
 Release the value of a boat, the Williams Fire (1.34) and the Columbus Rescue (.45). The boat was sold in 2005.

Release the Property Value in the name of Gore, Georganna Amount: \$36.65
 Value: \$4,497.00 Year: 2007 Account # 06-14644 Bill # 2750 Total \$42.61
 Release the property value, the Yam City Fire (4.50) and Columbus Rescue (.90). The property is double listed to the County of Columbus.

Release the Property Value in the name of Grice, Jame S. Amount: \$88.30
 Value: \$11,320.00 Year: 2003 Account # 04-02521 Bill # 2839 Total \$194.09
 Release the value of a mobile home, the Bolton Fire (6.79) and the Columbus Rescue (2.26). The home is double listed in the name of W.E. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$101.48
 Value: \$13,010.00 Year: 2001 Account # 04-02521 Bill # 4723 Total \$279.49
 Release the value of a mobile home and the Columbus Rescue. The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$13.53
 Value: \$10,590.00 Year: 2004 Account # 04-02521 Bill # 9051 Total \$118.11
 Release the value of a mobile home, the Bolton Fire (6.35) and Columbus Rescue (2.12). The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$72.71
 Value: \$9,960.00 Year: 2005 Account # 04-02521 Bill # 954 Total \$167.68
 Release the value of a mobile home, the Bolton Fire (5.98) and the Columbus Rescue (1.99). The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$71.68
 Value: \$9,370.00 Year: 2006 Account # 04-02521 Bill # 3989 Total \$284.21
 Release the value of a mobile home, the Bolton Fire (9.37) and Columbus Rescue (1.87). The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$71.56
 Value: \$8,780.00 Year: 2007 Account # 04-02521 Bill # 4207 Total \$283.31
 Release the value of a mobile home, the Bolton Fire (8.78) and Columbus Rescue (1.76). The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Grice, Jame S. Amount: \$94.85
 Value: \$12,160.00 Year: 2002 Account # 04-02521 Bill # 2449 Total \$202.04
 Release the value of a mobile home, the Bolton Fire (7.30) and the Columbus Rescue (2.43). The home is double listed in the name of W.T. Wallace.

Release the Property Value in the name of Lewis, Joseph Amount: \$57.52
 Value: \$7,058.00 Year: 2007 Account # 04-10198 Bill # 1305 Total \$265.59
 Release the value of a mobile home, the Bolton Fire (7.06) and Columbus Rescue (1.41). The home was moved to Brunswick County in 2006.

Release the Property Value in the name of Long, James R. Amount: \$26.62
 Value: \$3,480.00 Year: 2006 Account # 07-02321 Bill # 1485 Total \$226.11
 Release the value of a mobile home, the Nakina Fire (2.78) and Columbus Rescue (.70). The home is double listed in the name of Mitchell and Nancy Beck.

564

Release the Property Value in the name of Long, James R. Amount: \$24.86
Value: \$3,405.00 Year: 2005 Account # 07-02321 Bill # 0332 Total \$205.26
Release the value of a mobile home, the Nakina Fire (2.72) and Columbus Rescue (.68). The home is double listed in the name of Mitchell and Nancy Beck.

Release the Property Value in the name of Long, James R. Amount: \$25.53
Value: \$3,132.00 Year: 2007 Account # 07-02321 Bill # 1783 Total \$224.54
Release the value of a mobile home, the Nakina Fire (2.51) and Columbus Rescue (.63). The home is double listed in the name of Mitchell and Nancy Beck.

Release the Property Value in the name of Moore, Jennifer Amount: \$24.45
Value: \$3,000.00 Year: 2007 Account # 01-02471 Bill # 5553 Total \$25.05
Release a portion of the property value and a portion of the Whiteville Rescue. Billed with incorrect value.

Release the Property Value in the name of Moore, Jennifer Amount: \$15.60
Value: \$3,000.00 Year: 2007 Account # 01-02471 Bill # 4776 Total \$15.60
Release a portion of the property value for the Town of Brunswick. Billed with incorrect valued.

Release the Property Value in the name of Morris, Lydia Amount: \$45.24
Value: \$5,800.00 Year: 2004 Account # 15-27920 Bill # 0114 Total \$53.36
Release the property value, the Acme Delco Fire (6.96) and Columbus Rescue (1.16). Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 2000 Account # 15-27920 Bill # 0379 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$40.95
Value: \$11,700.00 Year: 2007 Account # 15-27920 Bill # 9530 Total \$40.95
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$40.95
Value: \$11,700.00 Year: 2006 Account # 15-27920 Bill # 4906 Total \$40.95
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$40.95
Value: \$11,700.00 Year: 2005 Account # 15-27920 Bill # 7396 Total \$40.95
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 2004 Account # 15-27920 Bill # 3119 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 2003 Account # 15-27920 Bill # 5392 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 2002 Account # 15-27920 Bill # 872 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 2001 Account # 15-27920 Bill # 0335 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 1999 Account # 15-27920 Bill # 4612 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$20.30
Value: \$5,800.00 Year: 1998 Account # 15-27920 Bill # 7154 Total \$20.30
Release the property value for the Town of Sandyfield. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$95.36
Value: \$11,700.00 Year: 2007 Account # 15-27920 Bill # 5753 Total \$97.70
Release the property value and the Columbus Rescue. Cannot find a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$85.41
Value: \$11,700.00 Year: 2005 Account # 15-27920 Bill # 4134 Total \$87.75
Release the property value and the Columbus Rescue. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$45.24
 Value: \$5,800.00 Year: 2003 Account # 15-27920 Bill # 3847 Total \$53.36
 Release the property value, the Acme Delco Fire (6.96) and Columbus Rescue (1.16). Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$45.24
 Value: \$5,800.00 Year: 2002 Account # 15-27920 Bill # 3242 Total \$53.36
 Release the property value, the Acme Delco Fire (6.96) and Columbus Rescue (1.16). Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$45.24
 Value: \$5,800.00 Year: 2001 Account # 15-27920 Bill # 308 Total \$53.36
 Release the property value, the Acme Delco Fire (6.96) and Columbus Rescue (1.16). Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$41.76
 Value: \$5,800.00 Year: 2000 Account # 15-27920 Bill # 675 Total \$48.72
 Release the property value and the Acme Delco Fire. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$40.31
 Value: \$5,800.00 Year: 1999 Account # 15-27920 Bill # 3341 Total \$47.27
 Release the property value and the Acme Delco Fire. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Morris, Lydia Amount: \$40.31
 Value: \$5,800.00 Year: 1998 Account # 15-27920 Bill # 1150 Total \$47.27
 Release the property value and the Acme Delco Fire fee. Cannot locate a deed in Columbus County for property.

Release the Property Value in the name of Morris, Lydia Amount: \$89.51
 Value: \$11,700.00 Year: 2006 Account # 15-27920 Bill # 5395 Total \$91.85
 Release the property value and the Columbus Rescue. Cannot locate a deed in Columbus County for this property.

Release the Property Value in the name of Nunez, Teofilo Amount: \$60.66
 Value: \$7,930.00 Year: 2006 Account # 07-04712 Bill # 6842 Total \$268.45
 Release the value of a mobile home, the Nakina Fire (6.34) and Colombus Rescue (1.59). The home is double listed in the same name on a different account number.

Release the Property Value in the name of Nunez, Teofilo Amount: \$60.55
 Value: \$7,430.00 Year: 2007 Account # 07-04712 Bill # 7213 Total \$267.78
 Release the value of a mobile home, the Nakina Fire (5.94) and Columbus Rescue (1.49). The home is double listed in the same name on a different account number.

Release the Property Value in the name of Springs G.M. Amount: \$23.63
 Value: \$3,400.00 Year: 1998 Account # 06-35547 Bill # 9279 Total \$23.63
 Release the property value that is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$26.52
 Value: \$3,400.00 Year: 2003 Account # 06-35547 Bill # 3106 Total \$27.20
 Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$24.48
 Value: \$3,400.00 Year: 2000 Account # 06-35547 Bill # 3360 Total \$24.48
 Release the property value that is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$26.52
 Value: \$3,400.00 Year: 2002 Account # 06-35547 Bill # 2403 Total \$27.20
 Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$26.52
 Value: \$3,400.00 Year: 2004 Account # 06-35547 Bill # 9428 Total \$27.20
 Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$43.07
 Value: \$5,900.00 Year: 2005 Account # 06-35547 Bill # 3565 Total \$44.25
 Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$45.14
 Value: \$5,900.00 Year: 2006 Account # 06-35547 Bill # 4850 Total \$46.32
 Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$48.09

566

Value: \$5,900.00 Year: 2007 Account # 06-35547 Bill # 5405 Total \$49.27

Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$23.63
Value: \$3,400.00 Year: 1999 Account # 06-35547 Bill # 1746 Total \$23.63

Release the property value that is double listed in the name of Joncar LLC.

Release the Property Value in the name of Springs G.M. Amount: \$26.52
Value: \$3,400.00 Year: 2001 Account # 06-35547 Bill # 4248 Total \$27.20

Release the property value and the Columbus Rescue. The property is double listed in the name of Joncar LLC.

Release the Property Value in the name of Waddell, Edward Amount: \$356.12
Value: \$43,700.00 Year: 2007 Account # 15-36800 Bill # 9215 Total \$610.30

Release the value of a house, the Acme Delco Fire (52.44) and the Columbus Rescue (8.74). The home burned in 2005.

Release the User Fee in the name of Cartrette, M.V. Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 09-03720 Bill # 4296 Total \$193.00

Release user fee. House vacant.

Release the User Fee in the name of Graham, Samuel Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 15-16520 Bill # 3609 Total \$193.00

Release the user fee. House is vacant, no trash can.

Release the User Fee in the name of Hill, Amanda Amount: \$0.00
Value: \$0.00 Year: 2004 Account # 01-03405 Bill # 110 Total \$177.00

Release the user fee. House is unlivable and there is no trash can here.

Release the User Fee in the name of Hill, Amanda Amount: \$0.00
Value: \$0.00 Year: 2005 Account # 01-03405 Bill # 035 Total \$177.00

Release the user fee. House is unlivable and there is no trash can here.

Release the User Fee in the name of Hill, Amanda Amount: \$0.00
Value: \$0.00 Year: 2006 Account # 01-03405 Bill # 6101 Total \$193.00

Release the user fee. House is unlivable and the there is no trash can here.

Release the User Fee in the name of Hill, Amanda Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 01-03405 Bill # 6346 Total \$193.00

Release the user fee. House is unlivable and there is no trash can here.

Release the User Fee in the name of Hill, Amanda Amount: \$0.00
Value: \$0.00 Year: 2003 Account # 01-03405 Bill # 4902 Total \$177.00

Release the user fee. House is unlivable and there is no trash can here.

Release the User Fee in the name of Jackson, Jason Amount: \$0.00
Value: \$0.00 Year: 2003 Account # 14-04404 Bill # 6647 Total \$177.00

Release the user fee. House is vacant and does not have a trash can.

Release the User Fee in the name of Jackson, Jason Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 14-04404 Bill # 8122 Total \$193.00

Release the user fee. House is vacant and does not have a trash can.

Release the User Fee in the name of Jackson, Jason Amount: \$0.00
Value: \$0.00 Year: 2006 Account # 14-04404 Bill # 7840 Total \$193.00

Release the user fee. House is vacant and does not have a trash can.

Release the User Fee in the name of Jackson, Jason Amount: \$0.00
Value: \$0.00 Year: 2004 Account # 14-04404 Bill # 845 Total \$177.00

Release the user fee. House is vacant and does not have a trash can.

Release the User Fee in the name of Jackson, Jason Amount: \$0.00
Value: \$0.00 Year: 2005 Account # 14-04404 Bill # 765 Total \$177.00

Release the user fee. House is vacant and does not have a trash can.

Release the User Fee in the name of Kennedy, Robert Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 09-04314 Bill # 9880 Total \$193.00

Release the user fee. House is vacant, has no power and no trash can.

Release the User Fee in the name of McMillan, Martha M. Amount: \$0.00
Value: \$0.00 Year: 2007 Account # 06-24650 Bill # 3866 Total \$32.17

Per request by Mr. Clark. Release a portion of the user fee. Did not have trash service for two (2) month.

Release the User Fee	in the name of Meares, Ronald C.	Amount:	\$0.00
Value:	\$0.00 Year: 2005 Account # 12-18820 Bill # 2962	Total	\$177.00

Release the user fee. House vacant and there is no can here.

Release the User Fee	in the name of Meares, Ronald C.	Amount:	\$0.00
Value:	\$0.00 Year: 2006 Account # 12-18820 Bill # 4177	Total	\$193.00

Release the user fee. House is vacant and there is no trash can here.

Release the User Fee	in the name of Meares, Ronald C.	Amount:	\$0.00
Value:	\$0.00 Year: 2007 Account # 12-18820 Bill # 4544	Total	\$193.00

Release the user fee. House is vacant and there is no trash can here.

Release the User Fee	in the name of Page, Rickie	Amount:	\$0.00
Value:	\$0.00 Year: 2007 Account # 02-04935 Bill # 7518	Total	\$193.00

Release the user fee. Using a commercial hauler.

Release the User Fee	in the name of Stanley, Leaman	Amount:	\$0.00
Value:	\$0.00 Year: 2006 Account # 07-16180 Bill # 5119	Total	\$193.00

Release the user fee. House vacant and trash can picked up in 2005.

Release the User Fee	in the name of Stanley, Leaman	Amount:	\$0.00
Value:	\$0.00 Year: 2007 Account # 07-16180 Bill # 5671	Total	\$193.00

Release the user fee. House is vacant and trash can picked up in 2005.

Release the User Fee	in the name of Watkins, Linda	Amount:	\$0.00
Value:	\$0.00 Year: 2007 Account # 15-03724 Bill # 0558	Total	\$193.00

Release the user fee. Customer using a commercial hauler.

Release the User Fee	in the name of Williamson, Hez	Amount:	\$0.00
Value:	\$0.00 Year: 2007 Account # 12-30755 Bill # 2371	Total	\$193.00

Release the user fee. House is vacant, has no power and no trash can.

Release the User Fee	in the name of Wright, Willie	Amount:	\$0.00
Value:	\$0.00 Year: 2006 Account # 11-03221 Bill # 2778	Total	\$193.00

Release the user fee. Mobile home has not been set up yet. No trash can here.

Agenda Item #20: COMMENTS:

Chairman Prevatte opened the floor for comments. The following spoke.

A. Department Heads:

1. **Leroy Sellers** stated Columbus County Water and Sewer District IV was looking at purchasing property that was needed, and some of the property may be donated.
2. **Linda Fry** - stated the following:
 - A. I have been made aware that one of our vouchers was refused at Campbell Oil;
 - B. Campbell Oil and Sampson-Bladen Oil have merged; **and**
 - C. They will accept the voucher now.
3. **Jennifer Long** stated she had placed some visitor guides on the table at the front for anyone to pick up if they so choose.

B. Board of Commissioners:

1. **Commissioner McKenzie:** it is time for the mosquitoes to be active, and we need to be getting geared up for them.
2. **Vice Chairman Memory:** we need for Charles Patton, Public Transportation Director, to be at the next meeting with the exact dollar amount needed for the remainder of this fiscal year to keep from restricting the days of operation.
3. **Commissioner Norris:** stated the following:
 - A. The sewer system in the southern part of Columbus County is being run from the South Carolina state line; **and**

B. They have already installed two to three (2-3) miles.

4. **Commissioner Bullard** stated Columbus County may not be able to issue additional dollars for Public Transportation due to the tight budget we are facing.

5. **Commissioner Gore** stated he concurred with Commissioner Memory on Charles Patton to be at the next meeting and show the Board the efforts he has done to help with the funding to prevent the restriction on the days of operation for the vans.

6. **Chairman Prevatte:** stated the following:

A. The Relay For Life Walk and activities will be this weekend at Southeastern Community College, and will start at 12:00 Noon on Friday and end at 12:00 Noon on Saturday;

B. This event will benefit the Cancer Society, and I would like to invite everyone to attend this event; **and**

C. One of my constituents won \$2 million in the Lottery and his name is Clifton Jones.

C. **County Manager:**

William Clark stated the Rural Courts Commission will be touring the Columbus County Courthouse tomorrow, April 22, 2008, at 9:00 A.M., we will be having lunch at 12:00 Noon, and the Board members are welcome to join us.

Agenda Item #21: ADJOURNMENT:

At 7:51 P.M., Commissioner McKenzie made a motion to adjourn, seconded by Commissioner Memory. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman

**COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V
COMBINATION BOARD MEETING**

Monday, April 21, 2008

7:31 P.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer Districts I, II, III, IV and V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
Bill Memory, **Vice Chairman**
Amon E. McKenzie
Sammie Jacobs
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Bobbie Faircloth, **Deputy Finance Officer**

MEETING CALLED to ORDER:

At 7:31 P.M., Chairman James E. Prevatte called the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board to order.

Agenda Item #14: COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting

Commissioner Jacobs made a motion to approve the April 07, 2008 Combination Meeting Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting Minutes, seconded by Commissioner Norris. The motion passed unanimously.

ADJOURNMENT:

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board, seconded by Commissioner McKenzie. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman

**COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V
COMBINATION BOARD MEETING**

Monday, April 21, 2008

7:31 P.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer Districts I, II, III, IV and V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
Bill Memory, **Vice Chairman**
Amon E. McKenzie
Sammie Jacobs
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Bobbie Faircloth, **Deputy Finance Officer**

MEETING CALLED to ORDER:

At 7:31 P.M., Chairman James E. Prevatte called the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board to order.

Agenda Item #14: COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting

Commissioner Jacobs made a motion to approve the April 07, 2008 Combination Meeting Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting Minutes, seconded by Commissioner Norris. The motion passed unanimously.

Agenda Item #16: COLUMBUS COUNTY WATER and SEWER DISTRICTS II and III - UPDATE on SPECIAL TAX:

Bobbie Faircloth, Deputy Finance Officer, will deliver an update to the Board on the Special Tax in these two (2) water districts.

Vice Chairman Memory made a motion to table this Agenda item until the May 05, 2008 Board Meeting, seconded by Commissioner Gore. The motion passed unanimously.

ADJOURNMENT:

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board, seconded by Commissioner McKenzie. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman

**COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V
COMBINATION BOARD MEETING**

Monday, April 21, 2008

7:31 P.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer Districts I, II, III, IV and V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
Bill Memory, **Vice Chairman**
Amon E. McKenzie
Sammie Jacobs
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Bobbie Faircloth, **Deputy Finance Officer**

MEETING CALLED to ORDER:

At 7:31 P.M., Chairman James E. Prevatte called the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board to order.

Agenda Item #14: COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting

Commissioner Jacobs made a motion to approve the April 07, 2008 Combination Meeting Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting Minutes, seconded by Commissioner Norris. The motion passed unanimously.

Agenda Item #16: COLUMBUS COUNTY WATER and SEWER DISTRICTS II and III - UPDATE on SPECIAL TAX:

Bobbie Faircloth, Deputy Finance Officer, will deliver an update to the Board on the Special Tax in these two (2) water districts.

Vice Chairman Memory made a motion to table this Agenda item until the May 05, 2008 Board Meeting, seconded by Commissioner Gore. The motion passed unanimously.

ADJOURNMENT:

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board, seconded by Commissioner McKenzie. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman

**COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V
COMBINATION BOARD MEETING**

Monday, April 21, 2008

7:31 P.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer Districts I, II, III, IV and V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
Bill Memory, **Vice Chairman**
Amon E. McKenzie
Sammie Jacobs
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Bobbie Faircloth, **Deputy Finance Officer**

MEETING CALLED to ORDER:

At 7:31 P.M., Chairman James E. Prevatte called the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board to order.

Agenda Item #14: COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting

Commissioner Jacobs made a motion to approve the April 07, 2008 Combination Meeting Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting Minutes, seconded by Commissioner Norris. The motion passed unanimously.

ADJOURNMENT:

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board, seconded by Commissioner McKenzie. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman

**COLUMBUS COUNTY WATER and SEWER DISTRICT V
BOARD MEETING
Monday, April 21, 2008
6:33 P.M.**

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer District V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
Bill Memory, **Vice Chairman**
Amon E. McKenzie
Sammie Jacobs
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Bobbie Faircloth, **Deputy Finance Officer**

PUBLIC HEARING:

Columbus County Water and Sewer District V - Order Authorizing \$5,705,000 Water Bonds: the purpose of this Public Hearing is to receive comments, either oral or written, from the public, on the question of whether the maximum time period for issuing bonds under such order should be extended from seven (7) year to ten (10) years.

PUBLIC HEARING OPENED:

At 6:33 P.M., Chairman James E. Prevatte announced that this was the hour, date and place fixed by said Board of Commissioners for the Public Hearing upon the question of whether the maximum time period for issuing bonds under an order adopted by said Board of Commissioners on April 2, 2001 and entitled: "ORDER AUTHORIZING \$5,705,000 WATER BONDS", which order took effect on May 20, 2001, should be extended from seven (7) years to ten (10) years from May 29, 2001.

Chairman Prevatte then announced that said Board of Commissioner would immediately hear anyone who might wish to be heard on said question.

No one appeared, either in person or by attorney, to be heard on said question and the Clerk to said Board of Commissioners announced that no written statement relating to said question had been received.

COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V
COMBINATION BOARD MEETING
Monday, April 21, 2008
7:31 P.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, to act as the Columbus County Water and Sewer Districts I, II, III, IV and V Board.

COMMISSIONERS PRESENT:

James Prevatte, **Chairman**
 Bill Memory, **Vice Chairman**
 Amon E. McKenzie
 Sammie Jacobs
 Lynwood Norris
 Ricky Bullard
 Ronald Gore

APPOINTEES PRESENT:

William S. Clark, **County Manager**
 Steven W. Fowler, **County Attorney**
 June B. Hall, **Clerk to Board**
 Bobbie Faircloth, **Deputy Finance Officer**

MEETING CALLED to ORDER:

At 7:31 P.M., Chairman James E. Prevatte called the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board to order.

Agenda Item #15: COLUMBUS COUNTY WATER AND SEWER DISTRICT V - ORDER AUTHORIZING \$5,705,000 WATER BONDS - EXTENSION of TIME PERIOD:

Bill Clark, County Manager, requested Board Approval for the maximum time period to be extended from seven (7) years to ten (10) years for the following Order Authorizing \$5,705,000 Water Bonds. The required Public Hearing was scheduled and conducted on this date.

ORDER EXTENDING THE MAXIMUM TIME PERIOD FOR ISSUING BONDS UNDER AN ORDER ADOPTED BY THE BOARD OF COMMISSIONERS FOR THE COUNTY OF COLUMBUS, NORTH CAROLINA, AS THE GOVERNING BODY OF THE COLUMBUS COUNTY WATER AND SEWER DISTRICT V, IN COLUMBUS COUNTY, NORTH CAROLINA, ON APRIL 2, 2001 AND ENTITLED: "ORDER AUTHORIZING \$5,705,000 WATER BONDS"

WHEREAS, the Board of Commissioners for the County of Columbus, North Carolina, as the governing body of the Columbus County Water and Sewer District V, in Columbus County, North Carolina, filed an application with the Local Government Commission of North Carolina (the "Commission") requesting that the Commission approve an extension of the maximum time period for issuing bonds under an order adopted by said Board of Commissioners on April 2, 2001 and

entitled: "ORDER AUTHORIZING \$5,705,000 WATER BONDS", which order took effect on May 29, 2001, from seven years to 10 years from May 29, 2001; and

WHEREAS, the Commission has entered an order approving said proposed extension; and

WHEREAS, said Board of Commissioners has held a public hearing on said proposed extension as required by G.S. § 159-64;

NOW, THEREFORE, BE IT ORDERED by said Board of Commissioners, as follows:

Section 1. The maximum time period for issuing bonds under the order adopted by said Board of Commissioners on April 2, 2001 and entitled: "ORDER AUTHORIZING \$5,705,000 WATER BONDS", which order took effect on May 29, 2001, shall be extended from seven years to 10 years from May 29, 2001.

Section 2. This order shall take effect 30 days after its publication following adoption as provided by G.S. § 159-64.

Thereupon, upon motion of Commissioner Amon E. McKenzie, seconded by Commissioner Ronald Gore, said order was placed upon its adoption. The vote upon the adoption of said order was:

Ayes: Chairman James E. Prevatte, Vice Chairman Bill Memory, Commissioners Amon E. McKenzie, Sammie Jacobs, Lynwood Norris, Ricky Bullard and Ronald Gore.

Noes: None.

The Chairman then announced that said order had been adopted.

The Clerk to said Board of Commissioners was thereupon directed to publish said order, together with the appended statement as required by The Local Government Bond Act, as amended, once in The News Reporter.

Agenda Item #14: COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of COMBINATION MEETING COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV and V BOARD MEETING MINUTES:

April 07, 2008 **Combination Meeting** Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting **(5 Sets)**

Commissioner Jacobs made a motion to approve the April 07, 2008 Combination Meeting Columbus County Water and Sewer Districts I, II, III, IV and V Board Meeting Minutes, seconded by Commissioner Norris. The motion passed unanimously.

ADJOURNMENT:

At 7:35 P.M., Commissioner Memory made a motion to adjourn the Combination Meeting of Columbus County Water and Sewer Districts I, II, III, IV and V Board, seconded by Commissioner McKenzie. The motion passed unanimously.

APPROVED:

JUNE B. HALL, Clerk to Board

JAMES E. PREVATTE, Chairman