

**COLUMBUS COUNTY BOARD OF COMMISSIONERS**

**Monday, February 02, 2004**

**7:30 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 on the first Monday.

**COMMISSIONERS PRESENT:**

Bill Memory, **Chairman**  
 David L. Dutton, Jr., **Vice Chairman**  
 Kipling Godwin  
 Sammie Jacobs  
 Amon E. McKenzie  
 Lynwood Norris  
 C.E. "Gene" Wilson

**APPOINTEES PRESENT:**

Billy Joe Farmer, **County Administrator**  
 James E. Hill, Jr., **County Attorney**  
 Darren L. Currie, **Assistant County Administrator**  
 June B. Hall, **Clerk to Board**  
 Gayle B. Godwin, **Finance Officer**

**Agenda Items #1 and #2: MEETING CALLED to ORDER and INVOCATION:**

At 7:30, Chairman Bill Memory called the meeting to order. The invocation was delivered by Reverend Jimmy Gore. Everyone in attendance stood and pledged Allegiance to the Flag of the United States of America.

**Agenda Item #3: BOARD MINUTES APPROVAL:**

Due to inclement weather (ice storm), the January 20, 2004 Board Minutes were not completed for approval.

**Agenda Item #4: CHAF PROGRAM UPDATE:**

Floyd Adam, The Adams Company, Incorporated, presented the following update on the Columbus County CHAF Program.

**Columbus County Summary Sheet**

**CHAF Program**

**Previous**  
**01-01-2004**

<b>TOTAL HOUSES</b>				491		
<b>Houses Inspected</b>				491		
Replacement			296		296	
Repair			195		195	
<b>Repair Work</b>			195			
Work Write-up	0				0	
Bids Complete, Not Awarded	0				0	
Board Awarded, No Construction	0				0	
Title Opinion, NOT Requested		0				0
Waiting on Title Opinion		0				0
Waiting on Prom. Note/D.O.T.		0				1
Waiting on Contractor		0				0
Under Construction	0				0	
Complete	195				195	
<b>Replacement Work</b>			296			
Work Write-up	0				0	
Board Awarded, No Construction	0				0	
Title Opinion NOT Requested		0				0
Waiting on Title Opinion		0				0
N.O.E. Not Sent		0				0
Waiting on Client		0				0
Under Construction	7				13	
Complete	289				283	
<b>Not Visited</b>				0	0	

<b>Legal Work</b>					
Total Titles NOT Requested			0		0
Total Titles Requested			491		491
Titles Requested, Not Complete			0		0
Preliminary Title Complete			3		3
Prom. Note/D.O.T. Requested, Not Signed			30		45
Prom. Note/D.O.T. Recorded			458		443

Floyd Adams stated the seven (7) listed under the Replacement Work, Under Construction, involved two (2) of the Chris Parker Homes, two (2) would be finished by the end of this week and the other three (3) would be finished by the end of next week.

**Agenda Item #5: DE-ANNEXATION of TWO (2) CONVENIENCE STORES:**

Mr. Richard Wright, Attorney-at-Law, stated the following regarding the de-annexation of two (2) convenience stores that have been previously annexed by the Town of Brunswick and the North Carolina General Assembly.

1. I have been retained to represent Reverend Steward (Bobby) Norris on this matter.
2. Some controversial legislation occurred which led to the satellite annexation of two (2) convenience stores by the Town of Brunswick and the North Carolina General Assembly.
3. This satellite annexation led to private citizens requesting a bond referendum on the sale of beer and wine in the unincorporated areas of Columbus County.
4. It is my recommendation the Board adopt a Resolution requesting the Legislators to enact and carry through for the de-annexation of these two (2) convenience stores.
5. Any action, at this level, that takes place can be undone or modified, although the process may be lengthy.

Reverend Jimmy Gore and a private citizen (did not state name) asked Mr. Wright why was this done and what is satellite annexation. Mr. Wright replied stating this practice is not uncommon and is done to increase the population for the area to aid in obtaining grants. Satellite annexation involves the practice of jumping over contiguous land to increase population.

Commissioner Godwin made a motion to have the Clerk to the Board prepare a Resolution for the Board’s approval and adoption to be submitted to our Legislators for them to enact and carry through for the de-annexation of these two (2) convenience stores. This motion was seconded by Commissioner McKenzie. The motion so carried.

**Agenda Item #6: POLICY FOR PUBLIC COMMENT:**

Billy Joe Farmer, County Administrator, requested the Board to adopt the following two (2) policies regarding public comments: (1) Policy on Comments at Public Hearings; and (2) Policy on Comments at Board Meetings For Items Not on the Agenda.

**COLUMBUS COUNTY  
BOARD OF COUNTY COMMISSIONERS  
POLICY ON COMMENTS AT PUBLIC HEARINGS**

The meeting agenda will be followed as outlined in the Columbus County Commissioner’s Board Package and as posted on the Public Agenda prior in the meeting room, unless modified by the Chairman, with the consent of the majority of the Board of Commissioners. The following rules shall apply to Public Hearings conducted during this time.

6. All persons wishing to speak during the time allotted for the public hearing must register on a sign up sheet in the rear of the room prior to the beginning of the public hearing as outlined in the printed and posted agenda. Individuals desiring to address the Board of Commissioners are requested to print their name and address at the time of signing up.
7. Public Hearings scheduled for the Board meetings shall be conducted by the County Board Chairman. Prior to opening any public hearing, the County Attorney shall advise those in attendance of the rules to be followed.
8. The Chairman may elect to first call upon the appellant or designated representative who shall be allowed a combined maximum time of ten minutes to explain the purpose of the hearing.

- 9. The Chairman may call upon Staff members to provide any information related to the matter at hand.
- 5. The customary amount of time set aside for public comment during a public hearing shall be thirty minutes. The Chairman shall note that the public hearing is the time for speakers to express their opinions about the issue under discussion, not a time to ask questions of the Chairman and County Board or staff members. The Chairman will recognize those wishing to speak on the particular issue, and the individuals who are recognized will come to the podium and give their name and address. They will then be allowed three minutes in which to present comments, and the County Attorney will keep the time for that period. A person may only speak once during the period allotted for all comments on the issue.
- 6. In an attempt to give balance to discussion on a particular issue, the Chairman shall alternate speakers between someone wishing to support an issue and someone who is opposed to the issue.
- 7. At the conclusion of the thirty (30) minute period, the Chairman shall close the public hearing.

**ADOPTED** this the 2nd day of February, 2004.

**COLUMBUS COUNTY BOARD OF COMMISSIONERS**  
/s/ **BILL MEMORY, Chairman**

ATTESTED BY:  
JUNE B. HALL, Clerk to Board

This Policy will become effective the next meeting of the Columbus County Commissioners following the adoption.

**COLUMBUS COUNTY  
BOARD OF COMMISSIONERS  
POLICY ON COMMENTS AT BOARD MEETINGS  
FOR ITEMS NOT ON THE AGENDA**

There shall be a time set aside at each regular meeting of the Board of Commissioners for public comment. The meeting agenda shall be followed as outlined in the Columbus County Commissioner’s Board Package and as posted on the Public Agenda prior in the meeting room, unless modified by the Chairman, with the consent of the majority of the Board of Commissioners. The following procedure will be followed for public comment on non-agenda items at meetings of the Board of Commissioners.

- 10. At the end of each regularly scheduled meeting, the Board shall allow public comment. The maximum amount of time set aside for public comment shall be thirty minutes, but the Board may reduce that time based upon various factors, such as: the length of the meeting, the time the normal business on the agenda concludes, whether there is a closed session scheduled, whether one or more of the Board members have other conflicts and are unable to remain past a certain time, etc.
- 11. Prior to the meeting, anyone wishing to speak shall complete an index card supplied by the County, on which they will provide their name, address and telephone number. They shall identify the topic they wish to address, and include all pertinent information. These cards are to be presented to the County Clerk no later than 30 minutes after the commencement of the scheduled meeting, who will give each card a number in the order in which it is received.
- 12. When the Board reaches that portion of the meeting when public comments are permitted, the Chairman will recognize those wishing to speak in the numerical order shown on the cards. Individuals who are recognized will come to the podium and give their name and address. They will then be allowed three minutes in which to present comments, and the County Attorney will keep the time for that period. A person may only speak once during the period allotted for all comments. There shall be no yielding of time or allowance for one speaker to utilize another’s time when addressing the Board of Commissioners. One must speak on his or her concern, or the concern of the general public as a whole. Only an attorney who represents that person may address the Board of Commissioners about a

specific problem of another individual.

13. The Board is not required to comment on matters brought to the Board during this time, and may decline to take action on a request which is presented during the public comment portion of the meeting. Such request may instead be referred to the County Administrator, the County Attorney or other appropriate individual for investigation and action, or for a future report back to the Board.
5. Proper order will be maintained at all times during the meeting and the members of the audience shall be polite and courteous to all speakers at all times, regardless of their respective position. Only the speaker at the podium will be allowed to address the Board of Commissioners, or to make comments during the presentation.

**ADOPTED** this the 2nd day of February, 2004.

**COLUMBUS COUNTY BOARD OF COMMISSIONERS**

/s/ **BILL MEMORY, Chairman**

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

Commissioner McKenzie made a motion to adopt the Policy on Comments at Public Hearings and the Policy on Comments at Board Meetings for Items Not on the Agenda, seconded by Commissioner Wilson. The motion so carried. This Policy will become effective the next meeting of the Columbus County Commissioners following the adoption.

**Agenda Item #7: ADMINISTRATION - APPROVAL of a FORMAL POLICY for APPROPRIATING COUNTY FUNDS to OUTSIDE AGENCIES:**

Billy Joe Farmer, County Administrator, requested Board approval of the following formal funding policy for appropriating County funds to outside agencies. This will aid in knowing more about the programs and services provided by the funds to the citizens of Columbus County.

**Page 1: Columbus County Application Checklist For County Appropriations:**

- Signed Application Form
- Articles of Incorporation and Corporate Bylaws
- Copies of Official Minutes of all Board of Directors Meetings within the 12 months prior to the date of the funding application. (All minutes should include a list of the members present.)
- Copy of IRS tax-exempt status determination letter (A true copy of IRS Form 1023 will be accepted from organizations that have completed the form and submitted it to the IRS but that have not yet received a determination letter.)
- Copy of most recently filed IRS Form 990 if applicable.
- Copy of most recent independent audit (Organizations that are not required by law to have an independent audit must clearly state the reason for their exemption from the requirement.)
- A schedule of planned revenues and expenses (for entire organization) for the current year (FY 03-04) and the proposed year (FY 04-05), specifically identifying all sources of revenue for both periods.

**Page 2: County of Columbus Non-Profit Funding Criteria:**

Funded services must be equally available to all eligible residents of the County. Each non-profit organization may develop its own service eligibility criteria, but such criteria may not include any form of illegal discrimination. If the agency charges fees for services to be provided with County funding those fees must be applied on a sliding fee basis that allows all to participate irrespective of their ability to pay full cost.

The applicant organization should clearly demonstrate its ability (i.e., that it has appropriate staffing, financial resources, equipment, etc.) to provide the proposed services.

Proposals shall clearly identify the relationship between the funding request and the provision of a given service or services.

Proposals shall clearly document the need for the proposed services.

Proposals shall identify the number of Columbus County residents that are expected to receive direct services during the fiscal year as a result of County funding. Renewal requests shall indicate the actual number of Columbus County residents served during the funded period.

Proposals that request funding for services that are already available in the County must clearly demonstrate that they will address an unmet service demand, or that they will deliver comparable services at a significantly lower unit cost than the currently available services.

Each organization that receives funding shall present a written report to the County on or about January 15<sup>th</sup> and July 15<sup>th</sup> of each year that documents its success in providing the funded services during the prior 6 months.

**Page 3: County of Columbus Funding Policy:**

**Principles:**

Funds shall only be appropriated to organizations that can document compliance with all applicable federal and state regulations related to tax-exempt status.

Organizations requesting funding should be able to document that they provide on-going services to the community, are governed by a volunteer board of directors that serves without compensation, and that their financial management is subject to an independent audit/review at the completion of the year for which the funds are requested.

Funds shall only be appropriated for public purposes.

Requests for funding will only be accepted during the County's annual budget preparation process. A specific timetable for the process will be developed and disseminated each year.

Requests for funding for direct services to Columbus County residents shall be given the highest priority for funding.

Requests for services that duplicate services that are already available (supply = demand) to the public through other means will be given the lowest funding priority.

**Process:**

Completed application packets that are submitted to the County by the deadline established in the annual timetable will be referred to the Funding Review Committee. The Committee will not consider incomplete applications.

The Funding Review Committee will consist of the Finance Committee appointed by the Board of Commissioners.

The Committee will review applications in accord with the Non-Profit Funding Criteria and will make funding recommendations to the County Manager.

The County Manager will in turn make funding recommendations to the Board of Commissioners.

**Page 4: County of Columbus Non-Profit Application Instruction FY 2004-2005:**

Application forms are available in printed or electronic form.

Completed applications are due Thursday, April 1<sup>st</sup> by 5:00 PM. Applications should be mailed to Darren L. Currie, Assistant County Administrator, 111 Washington Street, Whiteville, North

Carolina 28472 or delivered to the Administration Building located at 111 Washington Street, Whiteville, North Carolina.

Completed applications must be signed by the chief paid officer and the Board Chairperson of the organization.

If you need more space to respond to questions than the application form allows, you may attach clearly labeled additional pages.

Please make sure that all items on the application checklist are in the packet. The funding review committee will not review incomplete applications.

Each application should request funding for a specific activity or service. If an organization wishes to be considered for funding of more than one activity, then a separate application should be completed for each activity. *Only one set of attachments will be needed if an organization applies for funding for more than one activity.*

Questions about the application should be directed to Darren L. Currie, 640-6600 ext. 238 or dcurrie@columbusco.org.

**Page 5, 6, and 7: County of Columbus Application Form:**

**NOTE: These three (3) pages could not be inserted into the Board Minutes due to unknown file format. A copy of this will be kept on file in the Office of the Clerk to the Board and in the Parks and Recreation Department for review.**

Commissioner Dutton made a motion to approve the formal Funding Policy for County Appropriations to Outside Agencies, seconded by Commissioner McKenzie. The motion so carried.

**Agenda Item #8: APPOINTMENT - SOUTHEASTERN ECONOMIC DEVELOPMENT COMMISSION:**

Ellen Gause, Executive Director of the Southeastern Economic Development Commission, is requesting the Board to appoint an interim replacement for Phyllis Owens on the Southeastern Economic Development Commission.

Commissioner Wilson made a motion to appoint Ms. Jennifer Long, Administrative Assistant in the Economic Development Office, as the interim replacement for Phyllis Owens on the Southeastern Economic Development Commission, seconded by Commissioner Dutton. The motion so carried.

**Agenda Item #9: MAINTENANCE - DEPARTMENTAL UPDATE:**

Tony Ellis, Maintenance Supervisor, presented the following update regarding the Maintenance Department to the Board.

1. In the year 2003, the Maintenance Department, a crew of four (4) regular employees, one (1) supervisor and one (1) department head has accomplished a lot of work.
2. Leroy Sellers, the Department Head, has been stretched between his duties at Public Utilities and Maintenance, thus limiting us to invaluable advice and direction and leaving us one (1) man short.
3. We have completed approximately three hundred (300) work orders, plus emergency work orders and carried out basic maintenance duties.
4. Worked with the Board of Elections- formed and poured the walkways for three (3) polling places - Evergreen, Whiteville and Riegelwood.
5. Re-stripped all the parking areas for our County buildings.
6. We have done extensive remodeling at the Columbus County Health Department.
7. Started and almost complete Phase I Renovation in the Columbus County Mental Health Department.
8. We have save Columbus County approximately two hundred thousand and 00/200 (\$200,000.00) dollars by doing this work in house.
9. We have multiple renovations at the Columbus County Courthouse.
10. Cut and cleaned up the trees surrounding the Tax Office and the adjacent vacant lot.
11. Department of Aging - moved furniture and helped set up the Chadbourn Senior Center.

12. Water Department - wired the new office.
13. Administration - remodeled June B. Hall's, Darren Currie's, Gail Edwards' and Billy Joe Farmer's offices.
14. Run computer cables for all offices for the new system.
15. We have plans to do additional renovations at the Columbus County Courthouse.
16. I would like to extend a personal thank you for four (4) of the best maintenance people I have ever worked with and thanks to the Columbus County Government for allowing us to do much needed work.

**Agenda Item #10: PRESENTATION by NOAH DAVID LONG:**

Noah David Long, representative of the Columbus County Citizen and Taxpayers Association, presented the following information to the Board.

The following information is pertaining to the Newsletter entitled "Decision Time" which was put into circulation last Money before the ice storm.

We, the people, would like to thank the Commissioners for repairing the microphone so that we can be hear by all the people at these meetings.

CCCTA would like to thank Columbus County for providing us with the requested information asked for at the January 20, 2004 Commissioners' Meeting. Based upon the information provided, CCCTA was able to furnish to the people various options in a newsletter named Decision Time, which was put into circulation January 26, 2004. CCCTA is trying hard to educate and inform Columbus County as to four (4) options that are available at this time.

In reference to Water District 2 and Water District 3, we, the people, would like to inform you, by removing your decision of mandatory water connected in Water District 2 and Water District 3, you will achieve the following results:

1. More people will try the County water because it will be more appealing. The people will have the freedom of choice.
2. More people will try the County water because they can try it without fear of a never ending contract with the County.
3. More people will try the County water because the water will work anytime, even in an ice storm, like the one we just endure and the added bonus of no water pumps to maintain.
4. More people will try the County water as the water quality issue is addressed. The water systems must have regular schedules of maintenance, that is blowing off of the ends of the water systems. This assures safe and disinfected water.

Please note: Mr. Leroy Sellers has been working hard to ensure the water quality and had been having a positive impact on the water quality issue.

We believe, as Mr. Gene Wilson has stated, in time, more people will hook up, but you must make the County water more attractive to prospective customers.

In reference to Water District 4 and Water District 5, you, the Commissioners, ordered engineering reports for both districts that total in the amount of \$184,163.07 for Water District 4 and \$227,000.00 for Water District 5. You assumed a County water system was to be built in these water districts. You assumed you can pass onto the taxpayers of these water districts the cost of these engineering reports. The water bond referendum vote authorizes the levy of taxes in an amount sufficient to pay the principal of and the interest on said bonds. This fact was what was voted on. But, you have borrowed no monies in the form of loans, and therefore, that is Columbus County's mistake.

When we, the people, pay our taxes, the money no longer belongs to the taxpayers. This money belongs to Columbus County to do with what the County deems necessary. If you make a mistake, or use poor judgement, you are responsible for the debt, NOT the people. CCCTA believes Columbus County has to be responsible for its errors and mistakes as everyone else has to be responsible for their mistakes.

Therefore, CCCTA, speaking for Water District 4, object to the possibility of your intent to pass this cost to the taxpayer at this time. When Water District 4 and Water District 5 get a water system installed, then would be the proper time to levy a tax increase for the engineering report and the loans.

Why does the Town of Lake Waccamaw appear on the voting ballot for Water District 4? Billy Joe Farmer, County Administrator, replied stating, to the best of his recollection, it was due to an agreement between the Town of Lake Waccamaw and the County of Columbus to interconnect for the purpose of having available water when either of the two systems are down.

What are the policies for Public Comment you approve in Agenda Item #6. We ask they be read out loud. As to the public comments, we, the people, strenuously object to a time limit being place on the public discussion part of the Columbus County Board of Commissioners' Meetings. When you place yourself in the position your are in, you have to listen to the people. Chairman Memory replied stating these policies were put into place to ensure the meetings would be conducted in an orderly manner and to give everyone an equal opportunity to speak.

At the last meeting, CCCTA requested the Financial Report for 2003. We have checked with Ms. Gayle Godwin with Columbus County Finance Section and learned the year end report for 2003 is not available. It is late, we are told. When will the year end report for 2003 be available? It is now February 2004 and in four (4) months, it will be time for the year end 2004 report. Chairman Memory replied stating the Financial Report would be presented at this meeting for acceptance and approval. After the Board has had sufficient time to review the contents of this report, it will be made available to the public for review.

Let it be known that we, the CCCTA, strongly object to the policies you have adopted on public comments. You need to keep in mind the Campaign Reform Act.

**Agenda Item #11: CONSENT AGENDA ITEMS:**

**A. Budget Amendments**

**NOTE: Due to inclement weather (ice storm) this information was not available.**

**B. Tax Refunds and Releases**

**NOTE: Due to inclement weather (ice storm) this information was not available.**

**Agenda Item #12: COMMENTS:**

**A. Public:**

Chairman Memory asked if anyone in the audience would like to speak. The following people spoke.

1. **Penny Grainger:** I am presenting additional Petitions for the removal of mandatarly water connections in Columbus County to the Board with two hundred seventy-two (272) signatures. As of February 2, 2004, have one thousand two hundred (1,200) signatures.
2. **Doug Klier:** When did Columbus County acquire the two (2) private water systems in Water District 4? Chairman Memory replied stating in the last two (2) years.

Did Columbus County buy these private systems or were they donated? James E. Hill, Jr., Columbus County Attorney, replied stating one (1) system was donated and one (1) system was purchased.

**B. Board of Commissioners:**

Chairman Memory asked if any of the Board members had any comments they would like to make. The following comments were made.

1. **Chairman Memory:** I would like to make a recommendation that we forego the inspection fee for the electrical services that were damaged during the recent ice storm. Our surrounding counties are foregoing this fee to help their citizens. Discussion was conducted among the Board members.

Commissioner Norris made a motion the Columbus County Inspections Department to forego the inspection fee for the reconnect of the electrical services that were damaged during the recent ice storm, seconded by Commissioner Godwin.

Commissioner Dutton made a substitute motion the Columbus County Inspections Department to forego the inspection fee for the reconnect of the electrical services that were damaged during the recent ice storm for everyone affected except himself. This motion was seconded by Commissioner Wilson. The substitute motion so carried.

The original motion unanimously carried.

2. **Commissioner McKenzie:** I would sincerely like to thank each and every electrical company involved who worked long and diligently to reinstate our electricity in Columbus County and for the shortness of time they done so in such massive destruction. I would also like to thank all the citizens of Columbus County for their patience while the electrical companies were doing the necessary repair work in getting their electricity reinstated.

## **AGENDA ADD-ON:**

### **Presentation of the Columbus County 2002-2003 Financial Statements and Management Letter:**

Alan Thompson, Thompson, Price, Scott, Adams and Company, PA, presented the Columbus County 2002-2003 Financial Statement to the Board for their approval with the following Management Letter.

To The Board of County Commissioners  
Columbus County, North Carolina

Dear Commissioners,

In planning and performing our audit of the general purpose financial statements of Columbus county for the year ended June 30, 2003, we considered the internal control structure in order to determine the extent and nature of our auditing procedures for the purpose of expressing an opinion on the financial statements, and not to provide assurance on the internal control system. However, we noted certain matters we considered important enough for your attention. No opinion is being expressed regarding internal control. Had our procedure been designed to express such an opinion other matters might have been noted.

We noted the following items that should enhance your internal control structure and reporting:

1. The Board should make adequate time for the Finance Officer to perform random checks of the internal control system in the various departments. This would act as a deterrent since no one knows when their office would be checked. It would also enhance reporting and communication between the counties' departments that handle cash. If the Finance Officer cannot be freed up to perform this function, then alternative methods should be pursued.
2. Although, the Tax Department is eventually getting over 99% of all taxes for any given year, the tax collection for the current year is below the state average.
3. The increasing size (growth) of the water districts and the finances related to them need careful attention going forward. The debt repayment and the operational effectiveness of the internal control in regards to the water districts will need constant attention until the growth stabilizes.
4. The county's General Fund balance is continuing to grown which is a positive step in the financial growth of the county.
5. The budgeting of transfers between funds should be balanced in each individual fund before entering onto the general ledger.
6. All county departments that handle cash should be monitored at least once a year as part of the county's Finance Department's role.
7. In light of the new GASB 34, fixed asset requirement, the county should review its capitalization policy.

Our firm is available to meet with you at any time to discuss any item in the audit report. Our firm continues to be impressed with the quality of work performed by the Administrative Staff of the County.

This report is intended for the information of management and the Governing Body. However, this is also a matter of public record, and its distribution is not limited.

Thompson, Price, Scott Adams and Company, P.A.

/s/ Thompson, Price, Scott, Adams & Company, P.A.  
November 28, 2003

Mr. Thompson stated there were areas in the Audit where there was a difference from the previous audits and that was due to the GASB 34 and gave a brief synopsis of the areas to place the most attention to for interpretation. In addition, Mr. Thompson emphasized that your bond rating is based on cash flow with the ability to service a debt.

Commissioner Dutton asked Mr. Thompson what percentage of capital reserve did the State require to be in the Fund Balance and what percentage did Columbus County have at this time. Mr. Thompson replied stating the State requires at least eight and 33/100 (8.33%) percent in capital reserve and Columbus County has twelve (12%) percent at this time and that is an unrestricted amount.

Commissioner Wilson asked Mr. Thompson what percent tax collection as of June 30, 2003. Mr. Thompson replied stating the tax collection was at ninety (90%) percent.

Commissioner Jacobs asked Mr. Thompson if what he was stating is that the Tax Department is doing good but needs to do better. Mr. Thompson replied stating yes.

Commissioner Godwin asked Mr. Thompson if there was anything within the Audit to send up a red flag. Mr. Thompson replied stating there was nothing outside the Management Letter. You need more close monitoring procedures for your cash flow.

Lofton Cox, Jr., private citizen, asked if this was the firm who audits all the books for Columbus County. Chairman Memory replied stating yes it was. Mr. Cox wanted to know the amount of the missing funds from the Building Inspections Department. Mr. Thompson replied stating the amount was fifty thousand and 00/100 (\$50,000.00) dollars over the last ten (10) years.

Commissioner Norris made a motion to accept the Columbus County 2002-2003 Financial Statements and Management Letter prepared by Alan Thompson, Thompson, Price, Scott, Adams and Company, P.A., as presented, seconded by Commissioner Godwin. The motion so carried.

**RECESS REGULAR SESSION and enter into CLOSED SESSION:**

At 8:17 P.M., Commissioner Jacobs made a motion to recess Regular Session and enter into Closed Session in accordance with N.C.G.S. §143-318.11 for litigation purposes, seconded by Commissioner Norris. The motion so carried.

No official action was taken.

**ADJOURN CLOSED SESSION and resume REGULAR SESSION:**

At 9:00 P.M., Commissioner Wilson made a motion to adjourn Closed Session and resume Regular Session, seconded by Commissioner Norris. The motion so carried.

**OTHER:**

**Usage of Columbus County Schools' and Whiteville City Schools' Facilities for Public Functions:**

Commissioner McKenzie stated the following:

1. In the past, the Columbus County Schools and the Whiteville City Schools have authorized the use of their school facilities for public functions including, but not limited to, funerals

- whenever the expected attendance is of a great multitude.
2. I understand the schools have changed their policies on funerals with the exception of staff members and the students that are enrolled.
  3. I do not believe the schools are being sensitive to the needs of the citizens of Columbus County
  4. This is a type of discrimination towards the citizens of Columbus County.
  5. I am recommending the school Boards develop an uniform policy to dictate what their plans are regarding the use of their facilities for the public.
  6. I firmly believe we, as a Board, need to submit a letter to the Boards of Education asking them to reconsider this policy change.
  7. The Columbus County taxpayers contribute approximately eight million and 00/100 (\$8,000,000.00) dollars to the schools annually.

Commissioner McKenzie made a motion for the Board of County Commissioners to submit a letter to the Boards of Education to re-evaluate and reconsider their decision to cease holding events at their facilities for public functions, such as funerals.

Lengthy discussion was conducted by the Board regarding this matter. Commissioner Godwin made a recommendation for James E. Hill, Jr., Columbus County Attorney, to contact the attorneys for each of the school boards and request a copy of their policy on this matter. I make a motion to table this matter until James E. Hill, Jr., Columbus County Attorney, has had enough time to work the school Boards' attorneys on their policies regarding this matter and bring this discovery to the Board for review. this motion was seconded by Commissioner Wilson.

In-depth discussion was conducted regarding this matter. A vote was taken on Commissioner Godwin's motion with the following results:

**AYES:** Commissioners Jacobs, Memory, Wilson and Godwin.  
**NAYS:** Commissioners McKenzie, Norris and Dutton.

The vote taken to table this matter resulted in a four (4) to three (3) result with the Ayes ruling.

**Agenda Item #13: ADJOURNMENT:**

At 9:17 P.M., Commissioner Dutton made a motion to adjourn, seconded by Commissioner Norris. The motion so carried.

**APPROVED:**

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**JUNE B. HALL, Clerk to Board**

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**BILL MEMORY, Chairman**