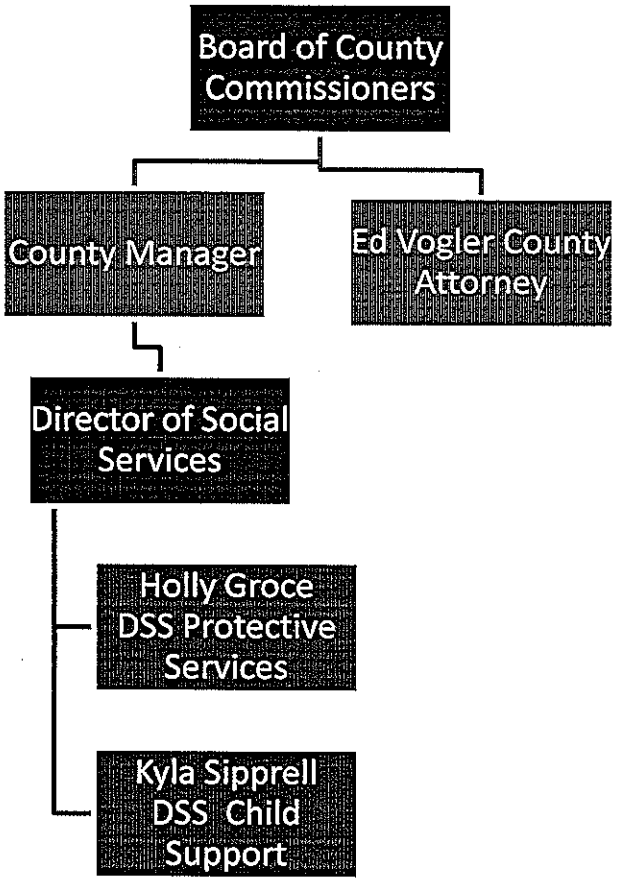
DAVIE COUNTY, NORTH CAROLINA

Department County Attorney

DEPARTMENTAL ACTIVITIES AND GOALS

To serve the County of Davie in the following matters:
As General Counsel to the Board and Staff
As Counsel for the Planning Board and Board of Adjustment
As Counsel for the Board of E & R
As Counsel for the Department of Social Services in matters of protective sevices and child support
As Counsel for the Health Department
As Counsel for Tax Collections issues
As Counsel for the Utilities Department

ORGANIZATIONAL STRUCTURE



DAVIE COUNTY, NORTH CAROLINA

Department County Attorney

REQUEST FOR NEW POSITION

Title:	Number:	Full-time		Hiring Date:	Annual Salary:
		Temporary			
				1st Year Cost:	2nd Year Cost:

Duties/Responsibilities of Position:

No New positions are requested in this budget

Justify Need for Position in Detail:

Cost of New Equipment/Furniture for Position:

DAVIE COUNTY, NORTH CAROLINA

ANNUAL BUDGET ESTIMATE - SUMMARY CAPITAL OUTLAY REQUEST

Department County Attorney

			Requested		Recommended	
Item	Remarks	Account No.	Quantity	Cost	Quantity	Cost
None requested						
			-	$ -	-	$ -

Department County Attorney

CAPITAL OUTLAY DETAIL

Name of Project or Equipment:

No capital expense is requested

Description:

Justification:

Estimated Cost:

Estimated Annual Operation / Maintenance Cost:

DAVIE COUNTY, NORTH CAROLINA
County Attorney

CONFERENCE AND TRAINING DETAIL

Purpose, Estimated Date and Location	Number Attending	Mode of Travel	Estimated Costs			
			Travel	Fees	Lodging	Total
						$ -
Seminars and conferences for three attorneys - includes travel				2800		$ 2,800.00
and accomodations						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
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						$ -
						$ -
						$ -
						$ -
						$ -
			$ -	$ 2,800.00	$ -	$ 2,800.00

Department County Attorney

SPECIAL WORK PROJECT

Location:

No Special Work Projects have been identified in this budget

Description:

Justification:

Estimated Cost:

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL YEAR

			PRIOR YR ACT JUNE 2013	CURR ACTUAL 2013-2014	REVISED BUDGET 2013-2014	REQUESTED 2014-2015	MANAGER 2014-2015
COUNTY ATTORNEY							
51120	510010	SALARIES AND WAGES	-	-	-	-	
51120	510040	LONGEVITY	-	-	-	-	
51120	520050	FICA	-	-	-	-	
51120	520060	GROUP HOSPITAL INSURANCE	-	-	-	-	
51120	520070	RETIREMENT	-	-	-	-	
51120	520080	WORKMENS COMPENSATION	-	-	-	-	
51120	520110	GROUP LIFE INSURANCE	-	-	-	-	
51120	520120	401K-EMPLOYER SUPPLEMENT	-	-	-	-	
51120	520130	YMCA MEMBERSHIP	-	-	-	-	
51120	520250	EMPLOYEE MEDICAL EXPENSE	-	-	-	-	
51120	530120	POSTAGE	-	-	50.00	-	
51120	530330	DEPARTMENT SUPPLIES	-	-	100.00	-	
51120	540100	EDUCATION & TRAINING	1,030.00	-	500.00	2,800.00	
51120	540140	TRAVEL	907.75	1,006.71	1,563.00	-	
51120	541700	ATTORNEYS - RETAINER	14,738.55	9,000.00	18,000.00	108,000.00	
51120	541710	LEGAL FEES-DSS	201,641.42	85,726.32	249,000.00	126,000.00	
51120	541720	LEGAL FEES-TAX				28,000.00	
51120	541730	LEGAL FEES - LEGAL COSTS				15,150.00	
51120	560530	DUES & SUBSCRIPTIONS	-	-	-	-	
51120	560540	INSURANCE & BONDS	-	-	-	-	
51120	580600	EQUIPMENT & FURNITURE	-	-	-	-	
51120	580620	COMPUTER HARDWARE	-	-	-	-	
TOTAL COUNTY ATTORNEY			**218,317.72**	**95,733.03**	**269,213.00**	**279,950.00**	

DAVIE COUNTY
OFFICE OF THE COUNTY ATTORNEY
181 South Main Street, Mocksville, North Carolina 27028

Telephone: 336-751-6235 *Fax: 336-751-7929* *E-Mail: ed.vogler@co.davie.nc.us*

MEMO

Date: **February 11, 2014**

To: **Cecil Wood**
Robin West

From: **Ed Vogler**

Re: **2014-15 year Budget**

Comment:

Enclosed are the letters from the three attorneys and a request for seminars and conferences expenses for the upcoming year. Please give me a call with any questions or comments. I look forward to seeing the proposed budget for legal soon.

Thanks for all the hard work and long hours each of you put into the budget this time of the year and for all the excellent work you do though out the year.

Ed

Legal Training expenses estimates for the 2014-2015 budget year

Three attorneys-

(seminars and conferences- includes travel and accommodations) $2,800.00

DAVIE COUNTY
OFFICE OF THE COUNTY ATTORNEY
123 South Main Street, Mocksville, North Carolina 27028
Telephone: 336-753-6016 *Fax: 336-751-7408* *E-Mail: ed.vogler@co.davie.nc.us*

February 10, 2014

Davie County Board of County Commissioners
(Robert Wisecarver, Mark Jones, Richard Poindexter, Carl Humphrey and Terry Renegar)
% Davie County Manager's Office
123 South Main Street
Mocksville, NC 27028

Re: Legal work for County of Davie

Dear Gentlemen:

As requested by County Management, I am submitting this letter to you in your preparation for the adoption of the upcoming fiscal year budget. It is the purpose of this letter to provide you a summary of my legal work for Davie County.

As legal counsel to the Board of County Commissioner, I am responsible for serving as legal adviser at all Commissioners meeting and advising the Board on all legal matters that arise in the County. This includes not only the regular Commissioners meetings, but all special meetings, work sessions and any additional legal matters requested by individual Board members as same relates to the County.

I am responsible for advising the County Manager, Finance Officer, Tax Administrator and all department heads, including Emergency Services, Animal Control, Cooperative Extension, Communications, Board of Election, Transportation, Fire Marshall, Grants Administration, Department of Social Services (personnel issues), Sheriff Department, Register of Deeds, Tax Collector, Tax Supervisor, Senior Services, Utilities Department, Inspections, Planning and GIS Services on legal issues. I have office hours in the Administrative Building of a total of one hundred hours each month to meet and work on the County legal issues in addition to my outside meetings as noted hereafter. I also advise and attend outside County Board meetings, including the Board of Adjustment, Board of Equalization and Review, the Board of Domestic Violence, and provide legal

advice and guidance on the legal issues that arise at those Board meetings. I work closely with the Board of Commissioner's Clerk in reviewing agendas and minutes for the Board meetings. When conflicts arise in scheduling for Kyla Sipprell and/or Holly Groce, I fill in for Kyla Sipprell in Support Court and Holly Groce in Department of Social Services matters.

Davie County has become my sole legal client this year and I am no longer accepting any other clients. I am in the process of completing certain legal and ethical obligations of the North Carolina State Bar to wind down my former legal practice, (which should be completed within the next few weeks.) In doing so, I am still working *in excess of* one hundred hours each month for the County.

I am appointed by the Board of County Commissioners as an officer of the county pursuant to N.C.G.S. 153A-114. I am under written contract with the County of Davie as an independent contractor and *not* an employee of the County. The Contract provides for a retainer of $8,000.00 per month, which includes one hundred hours of legal services per month. The retainer computes to legal services at $80.00 per hour, which is substantially less than the $165.00 per hour under the previous contract. I actually work in excess of one hundred hours each month for the County, but have not billed the County for any excess time. As an independent contractor, I do not receive any of the benefits afforded by the County to other County employees. I cover my own professional insurance, retirement benefits, incidental expenses and health care needs and insurance.

I have been a licensed attorney for 36 plus years and have maintained an AV-Preeminent rating with Martindale-Hubbell Bar Registry for the past thirty-three years. It has been my honor to serve as County Attorney. I have thoroughly enjoyed the work. I enjoy working not only with the Commissioner, but staff as well. I enjoy a very good relationship with all staff members.

It is my whole-hearted wishes to continue to represent the Board of County Commissioners, the County of Davie and staff for many years to come.

Sincerely yours,

E. Edward Vogler, Jr.

cc: Cecil Wood, Interim County Manager
Robin West, Finance Officer

HOLLY M. GROCE, P.A.
123 South Main Street
Mocksville, NC 27028

Phone: (336) 753-6012
Facsimile: (336) 712-8104

Email: hollygroce@triad.rr.com

January 27, 2014

Davie County Board of Commissioners:
Mr. Robert Wisecarver, Chairman
Mr. Mark Jones, Vice Chair
Mr. Richard Poindexter
Mr. Terry Renegar
Mr. Carl Humphrey

Mr. Cecil Wood

Re: Requested Budget Information – DSS Legal Budget

Dear Commissioners and Mr. Wood:

As requested, I have prepared the attached billing data for the budget process. Included in this information is a summary of year 2013. The summary contains amount of hours billed for time spent on DSS matters and hours included in the quarterly retainer that were not billed separately as well as expenses paid out on behalf of the County.

As a County Attorney, I represent the Department of Social Services in Child Protective Services matters. This involves representing the County in court proceedings, drafting and filing court documents, preparing employees for court proceedings, staffing cases, and other items related to the legal process. In 2013, I also assisted in matters related to the search for a new Director for the agency.

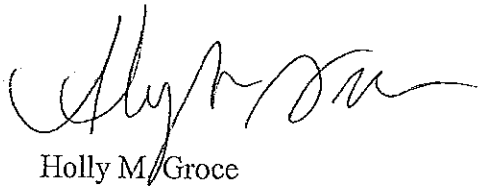
For my services, I am paid an hourly rate of $95.00 per hour. In addition, I am paid an annual retainer of $12,000.00 which is paid in quarterly increments of $3000.00. These rates have remained unchanged since I began the contract with the County in September 2007. From this money, I also pay my contract legal assistant who is not an employee of the County as well as pay my own expenses related to the operation of a law firm.

Through the diligent and efficient work of the DSS employees and me, we have been able to reduce our number of children in foster care by approximately 50% since September 2007. We have achieved permanence for many of the children in our care either through adoption or reunification with their families. Consequently, we have reduced our court time from four court days per month to one to two court days per month. Davie County DSS also has the respect of

our local judiciary and maintains good relationships with community partners and sister agencies.

While the work done by the Department of Social Services is difficult, I enjoy working with the children and families in this County. It is my desire to continue to assist and serve the families of this County by providing quality legal work in an efficient and timely manner. Should I be able to answer any questions or provide any additional information, please do not hesitate to contact me.

Sincerely yours,



Holly M. Groce

HMG/las

Attachment

2013 Summary
For
Holly M. Groce

Month	DSS	Davie-legal	Retainer/Hours	Expenses
Jan	$4,256.00		9.7	$0.00
Feb	$6,735.50		20.8	$0.00
Mar	$5,329.50		12.2	$20.00
Apr	$5,025.50		10.1	$0.00
May	$5,766.50		10.8	$0.00
Jun	$3,695.50		10.5	$0.00
Jul	$6,621.50		13.2	$60.00
Aug	$7,391.00		11.4	$0.00
Sep	$4,693.00		13.0	$0.00
Oct	$6,270.00		11.9	$0.00
Nov	$5,082.50		15.0	$0.00
Dec	$4,978.00		11.2	$12.22
TOTALS	$65,844.50	$0.00	149.8	$92.22

Thank you for allowing me to be of service to you.

KYLA J SIPPRELL PLLC

January 31, 2014

P.O. Box 595
Mocksville, NC 27028

Telephone: 336.753.6014
Fax: 336.751.1692

Davie County Board of Commissioners
Mr. Robert Wisecarver, Chairman
Mr. Mark Jones, Vice-Chairman
Mr. Carl Humphrey
Mr. Richard Poindexter
Mr. Terry Renegar
c/o Davie County Manager's Office
123 S Main St.
Mocksville, NC 27028

Re: Legal Work for Davie County

Dear Gentlemen:

The purpose of this letter is to summarize the legal work I do for Davie County and provide historical data regarding the cost of these services over the past several fiscal years.

I handle three areas of legal services for the County and have divided the information below by these areas. My hourly rate for legal services is $95.00, and I am paid a $500.00 monthly retainer on a quarterly basis. The monthly retainer covers a wide variety of legal tasks and matters for the County which would otherwise be generally billed separately at the hourly rate. A detailed summary of the tasks and services included and covered by the retainer is provided monthly and a summary table of monthly retainer hours is included at the conclusion of this letter.

I. CHILD SUPPORT ESTABLISHMENT AND ENFORCEMENT SERVICES

Our DSS is required by both federal and state law to accept applications and referrals for child support services and seek the establishment of child support orders for the benefit of the minor children listed in the application or referral. Following the establishment of a child support order, DSS is then required to provide enforcement services to ensure the parent makes payments as ordered into the centralized child support collections system in Raleigh. If the parent does not make payments as ordered, DSS must request an order requiring the parent to appear in Court and either pay the support ordered or show cause why he or she should not be held in contempt for nonpayment.

The legal services associated with complying with federal and state requirements for child support are extensive as we currently have approximately 1,251 cases open and moving through the court system for establishment or enforcement. Two-thirds of the $95.00 per hour expended by the County for child support attorney fees ($63.33) is reimbursed to the County by federal and state funds, resulting in a net hourly rate of $31.67 for child support attorney hours. Although the

reimbursement dollars do not post back to the County Attorney Budget, the reimbursement results in a significant net savings in County dollars expended for child support legal services.

In addition to two-thirds reimbursement of legal fees, there are also incentive funds received into the County each year based on the performance of the child support unit. The formula for calculating incentive funds has changed through the years, however significant incentive dollars have historically been received for child support. Charles Robertson would have the most recent incentive figures.

Because the scope of necessary child support legal services is expansive, I provide the below detailed description of services, and am certainly available to answer any questions not addressed.

The child support unit attempts to resolve as many applications or referrals for establishment of child support orders as possible with the consent of the noncustodial parent and without filing a formal complaint in Court. If however a parent is unwilling to meet with the DSS worker, or comes in for a meeting but is unwilling to voluntarily agree to the child support obligation per the child support guidelines, it is necessary to commence a legal action against that person and request that the Court enter an order of child support. I review all complaints prepared at the Agency for legal sufficiency and sign them as attorney of record, and also prepare a portion of complaints myself in cases where the state-generated complaint form cannot be catered to a particular case. A court date is thereafter scheduled for the non-custodial parent to appear, on which date I talk with the non-custodial parent, or their attorney if they have one, and attempt to resolve as many cases as possible by consent. If the non-custodial parent remains unwilling to enter a voluntarily order to pay support, we proceed with a trial during which the parties and the child support worker testify. At the conclusion of the evidence the Court announces the child support order in court. Following the court session I prepare the written order for the Court establishing the child support obligation and I also handle the entry, filing, and service of the order as required by the North Carolina Rules of Civil Procedure.

Child support establishments are completed during one court session per month which generally falls on the first Tuesday of the month. Also scheduled at this session are motions filed by either the non-custodial parent or the Agency to modify existing orders. Agency-filed motions are an area where we have definitely seen an increase in legal work over the past several months. Due to a change in state policy, it is now incumbent on the local IV-D unit to file motions to modify upon notice by <u>either</u> parent of a substantial change of circumstances that could result in a decrease or increase of a support order. The state is now mandating that local agencies pursue "right-sized" orders, whereas previously it was incumbent upon the payor-parent to file a motion to request a review and modification of an order. When a motion is before the court, the Court hears the evidence and decides whether to modify the existing order. At the conclusion of the evidence the Court announces its decision and sets the new amount of support if the modification is granted. As with the establishment orders, I prepare the written orders for the Court following the court session and handle the entry, filing, and service of the orders.

The enforcement of existing orders is the other main component of required legal services for child support. We have one session of enforcement court in Davie County per month which generally occurs on the third Tuesday of the month. At this session we again attempt to resolve as many cases as possible by talking with the non-custodial parent, or their attorney, and attempting to obtain payment of unpaid child support arrears, or a plan to catch up unpaid arrears following the court session. If the non-custodial parent is unwilling to make payments or enter into a payment plan, these cases go before the Court for the judge to hear why the defendant is not paying support and determine if the defendant should be placed in custody for failure to pay. The size of enforcement dockets varies from month to month but we continue to see dockets in excess of 70 cases at some enforcement sessions. Whether the case is worked out by consent or the Court enters an order following a hearing, a written order must be prepared in each of the cases on the court docket. In addition to preparing a number of these orders myself, I review the orders drafted by the workers both at the court session and following the session. I also handle service of these orders and filing appropriate certificates of service with the court.

Listed below is historical information regarding the legal cost associated with child support establishment and enforcement over the past several fiscal years. The average number of monthly attorney hours averaged over the past several fiscal years has increased to approximately 42, resulting in a net average monthly cost to the County of $1,330.00. With the change in state mandates regarding motion filings and increased hours necessitated for order preparation, the average number of monthly attorney hours has been 58.5 in the current fiscal year.

	FY 10-11			FY 11-12
Jul 10	$3,695.31		Jul 11	$3,097.00
Aug 10	$3,957.36		Aug 11	$3,467.50
Sep 10	$4,586.12		Sept 11	$4,075.50
Oct 10	$3,708.23		Oct 11	$3,448.50
Nov 10	$3,581.66		Nov 11	$3,591.00
Dec 10	$3,902.72		Dec 11	$3,249.00
Jan 11	$4,788.00		Jan 12	$3,353.50
Feb 11	$3,562.50		Feb 12	$3,771.50
Mar 11	$4,807.00		Mar 12	$3,705.00
Apr 11	$3,971.00		Apr 12	$3,439.00
May 11	$2,812.00		May 12	$3,781.00
Jun 11	$3,420.00		Jun 12	$2,641.00
TOTAL	$46,791.90		TOTAL	$41,619.50

	FY 12-13			FY 13-14 (6 mos)
Jul 12	$3,021.00		Jul 13	$5,038.06
Aug 12	$3,781.00		Aug 13	$4,916.90
Sept 12	$3,999.50		Sept 13	$5,241.84
Oct 12	$3,353.50		Oct 13	$6,981.58
Nov 12	$3,914.00		Nov 13	$5,927.85
Dec 12	$4,512.50		Dec 13	$5,284.93
Jan 13	$4,208.00			
Feb 13	$3,770.00			
Mar 13	$4,077.14			
Apr 13	$4,713.42			
May 13	$4,014.14			
Jun 13	$3,983.10			
TOTAL	$47,347.30		TOTAL	$33,391.16

II. ADULT PROTECTIVE SERVICES/GUARDIANSHIPS

The second area of legal work I handle is for the Adult Services Unit at DSS. This work most often consists of pursuing guardianship appointments for adult individuals in the County who are no longer competent to handle their own affairs due to debilitating medical conditions such as dementia, severe substance abuse issues, or other circumstances creating cognitive impairment. These individuals are at risk for injury or exploitation due to their lack of capacity to handle their own medical and/or financial decisions and it is necessary for the Court to appoint a guardian to assist this person to ensure their needs are met.

In all cases the Adult Services Unit works first with family members of an incompetent adult to encourage the family to petition the Court to allow the appointment of a guardian in the person's best interests. If however the incompetent adult is without family to do this legal work, or the family is unable to do this legal work, the Agency proceeds to file the petition to bring the matter before the Clerk. I prepare the petition with the assistance of the social worker and handle its filing and service. I also work with the Clerk of Court to obtain the appointment of a Guardian Ad Litem for the incompetent adult to complete their own independent assessment of the person's competency as required by the statute. I represent the Agency at the competency hearing before the Clerk of Court and handle the presentation of evidence in order for the Clerk to make a determination of the adult's competency.

Other types of legal work arise for the Adult Services Unit from time to time. We have had to approach the Court upon occasion to get emergency orders allowing the Agency to provide protective services to elderly individuals believed to be financially exploited by a family member or other third person. At times we also have to appear for motions to modify guardianships due to changed circumstances.

The frequency of this type of work is unpredictable in that petitions are filed on an as-needed basis and there are no systematic monthly court sessions as we have with the child support unit. Over the past several fiscal years, this unit's need for legal assistance services has dramatically reduced. Based on a several year average, the required monthly attorney hours for the unit has reduced to approximately 4 hours.

	FY 10-11			FY 11-12
Jul 10	$1,329.77		Jul 11	$1,038.58
Aug 10	$740.59		Aug 11	$381.76
Sep 10	$418.88		Sept 11	$579.50
Oct 10	$791.65		Oct 11	$161.50
Nov 10	$142.50		Nov 11	$940.26
Dec 10	$914.72		Dec 11	$361.00
Jan 11	$1,486.66		Jan 12	$304.00
Feb 11	$1,152.82		Feb 12	$475.00
Mar 11	$1,023.89		Mar 12	$0
Apr 11	$323.00		Apr 12	$0
May 11	$95.00		May 12	$0
Jun 11	$1,018.38		Jun 12	$636.50
TOTAL	$9,437.86		TOTAL	$4,878.10

	FY 12-13			FY 13-14 (6 mos)
Jul 12	$370.50		Jul 13	$322.50
Aug 12	$0		Aug 13	$0
Sept 12	$0		Sept 13	$0
Oct 12	$0		Oct 13	$0
Nov 12	$921.50		Nov 13	$0
Dec 12	$209.00		Dec 13	$0
Jan 13	$0			
Feb 13	$0			
Mar 13	$0			
Apr 13	$0			
May 13	$171.00			
Jun 13	$798.66			
TOTAL	$2,470.66		TOTAL	$322.50

III. TAX COLLECTIONS/FORECLOSURES

North Carolina statue provides authority to collect all attorney fees and costs associated with collection of delinquent taxes from the delinquent taxpayer and accordingly the net legal cost of tax collections and foreclosures to the County should generally be zero. The legal process associated with tax collection/foreclosures is explained below.

Our tax department generally pursues all possible remedies under the law to collect taxes prior to referring a tax parcel to me for collection/foreclosure. Once I do get a referral for foreclosure, I always initiate my work with a demand letter to the taxpayer notifying them that the County intends to pursue a foreclosure of a parcel if taxes are not brought current. In a very large number of cases the demand letter is all that is required for the taxpayer to bring the taxes current. In cases that still remain delinquent following the demand letter, I order title work from my paralegal Diana Allan. Ms. Allan is a certified paralegal with extensive experience completing title searches for tax foreclosures and does title work for several other counties in addition to Davie.

Upon receipt of title work I review the chain of title and prepare and file a tax foreclosure complaint. I then ensure that legally sufficient service of the complaint occurs upon the taxpayer and any parties holding a lien interest in the property. Taxpayers very often bring the delinquent tax bill current following service of the tax foreclosure complaint. In addition to payment of the delinquent tax we do require as allowed by law that the attorney fees, costs and expenses incurred by the County to pursue the tax foreclosure are also borne and repaid to the County by the taxpayer. The legal attachment of these fees and costs to the real property is authorized by statute and results in a net zero cost of such tax foreclosures to the County. Upon payment of delinquent taxes, attorney fees and costs, I file a dismissal of the legal action with the Court and close the file.

In those cases which do not result in payment following service of the complaint I handle the case through the Court system and obtain a judgment authorizing a public sale of the property. When we conduct a public sale we attempt if at all possible to obtain a bid high enough to repay the delinquent taxes as well as all attorney fees, costs, and expenses of the County in the foreclosure. Provided we can obtain such a bid, the net cost of these foreclosures also ends up being zero to the County.

Over the past several years I have handled approximately ten public sales in which the bid at sale was not high enough to repay delinquent taxes, attorney fees and costs. This seems to have occurred because of the location and condition of the property at the time of sale. During the current fiscal year we have tackled the work of moving several previously "unsaleable" properties into the hands of purchasers.

One other legal area in which attorney fees might be unrecoverable for collection of taxes is in bankruptcies. Property taxes have a high secured priority status under the bankruptcy code and generally will be paid out at the maximum rate allowed by the bankruptcy court without a lot of legal involvement from the County. However personal property taxes are treated as unsecured debt in a bankruptcy and if we are dealing with an unsecured personal property tax liability of any significance, which will generally arise in a corporate ownership situation, I have contact

with the bankruptcy trustee to make sure the County has completed all necessary filings and determine if there are any legal steps the County could take to improve the chance of collecting in these situations. The County was impacted by several large corporate Chapter 11 filings in recent years.

Listed below is historical information regarding the cost of legal services related to tax foreclosures over the past several fiscal years. In addition to my hourly attorney work, all of the title fees, court costs, service fees, and publication fees associated with foreclosures flow through my firm, and consequently the totals listed below for fiscal years 2010-2011 include not only attorney time but all of those costs and expenses of the foreclosure as well. For fiscal years commencing with 2011-12, I have separated attorney fees from expenses so it is easier to track what portion of the monthly bill is expenses and costs. Again both attorney fees and costs should be and are routinely recovered from the taxpayer along with delinquent taxes owed. Although these funds have historically not posted back into the County Attorney Budget, these fees and costs do routinely come back into the County revenue system in addition to the recovery of the unpaid delinquent taxes.

	FY 10-11
Jul 10	$1,021.00
Aug 10	$1,484.04
Sep 10	$1,882.61
Oct 10	$744.94
Nov 10	$1,674.00
Dec 10	$964.31
Jan 11	$2,342.48
Feb 11	$1,723.88
Mar 11	$3,278.32
Apr 11	$1,675.22
May 11	$3,752.72
Jun 11	$2,843.29
TOTAL	$23,386.81

FY 11-12	ATTY FEES	COSTS
Jul 11	$1,498.00	$672.01
Aug 11	$3,543.50	$1,758.09
Sep 11	$1,056.00	$1,321.51
Oct 11	$2,099.00	$715.01
Nov 11	$1,558.00	$1,604.32
Dec 11	$1,672.00	$1,263.83
Jan 12	$1,660.00	$1,012.71
Feb 12	$1,825.50	$1,999.35
Mar 12	$1,641.00	$1,649.40
Apr 12	$1,083.50	$637.20
May 12	$1,791.50	$1,053.40
Jun 12	$2,649.50	$1,177.15
TOTAL	$22,077.50	$14,863.98

FY 12-13	ATTY FEES	COSTS
Jul 12	$2,995.50	$2,101.95
Aug 12	$1,931.00	$1,341.95
Sep 12	$2,267.50	$1,142.95
Oct 12	$1,503.00	$934.60
Nov 12	$1,618.50	$637.30
Dec 12	$1,577.00	$1,988.45
Jan 13	$3,550.00	$1,471.91
Feb 13	$2,511.50	$736.33
Mar 13	$2,258.50	$1,095.75
Apr 13	$2,638.50	$1,021.34
May 13	$1,666.00	$1,325.77
Jun 13	$1,662.50	$601.01
TOTAL	$26,179.50	$14,399.31

FY 13-14	ATTY FEES	COSTS
Jul 13	$847.50	$187.94
Aug 13	$427.50	$975.00
Sep 13	$2,567.50	$908.63
Oct 13	$1,102.00	$1,485.04
Nov 13	$431.00	$2,508.86
Dec 13	$1,334.50	$1,181.46
TOTAL	$6,710.00	$7,246.93

IV. RETAINER HOUR SUMMARY

	Hours included within $500 monthly retainer payment
Jan 13	10.2
Feb 13	15.4
Mar 13	7.8
Apr 13	9.8
May 13	12.9
June 13	8.2
July 13	7.3
Aug 13	19.7
Sept 13	8.8
Oct 13	27.8
Nov 13	22.3
Dec 13	16.2
TOTAL	166.4

If you have follow-up questions regarding any of the above information or areas of legal services please do not hesitate to contact me. I continue to enjoy all of the legal work that I do for Davie County and to appreciate the County's business tremendously. I make every effort to provide the most affordable services that I can for Davie County, and to provide the high level of quality services the County deserves.

Thank you for the opportunity to provide these legal services to Davie County.

Sincerely,

KYLA J SIPPRELL

cc: Cecil Wood, Interim County Manager
Ed Vogler, County Attorney