

**MACON COUNTY BOARD OF COMMISSIONERS**  
**January 14, 2020**  
**AGENDA**

1. Call to order and welcome by Chairman Tate  
  
Oath of Office for Tax Administrator Abby Braswell- *Chairman Jim Tate*
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s)
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
  - A. Macon Citizens Abilities program update- *Christi Huff, Executive Director, Macon Citizens Abilities, Inc.*
  - B. Franklin Fire Department Sub-Station update- *Town of Franklin*
10. Old Business
  - A. Amendment to Memorandum of Transportation Agreement- *Derek Roland, County Manager, Chester Jones, County Attorney*
  - B. Consideration of NCDOT Agreement for Greenway Connector Project- *Jack Morgan, Director of Planning, Permitting and Development, Chester Jones, County Attorney*
  - C. Courthouse Security Project Update - *Sheriff Robert Holland*
11. New Business
  - A. FY 20-21' Budget Kickoff Meeting- *Derek Roland, County Manager*
  - B. Consideration of Audit Contract FY 19-20'- *Lori Hall, Finance Director*

- C. Highlands Mountain Real Estate Occupancy Tax Penalty Waiver Request- *Lori Hall, Finance Director*
- D. Highlands Tree House Occupancy Tax Penalty Waiver Request- *Lori Hall, Finance Director*
- E. Community Funding Pool Recommendations- *Karen Wallace, Community Funding Pool*

12. Consent Agenda – Attachment

All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.

- A. December 10, 2019 Board meeting minutes
- B. Budget Amendments #139-145
- C. Budget Amendment #147
- D. Tax Releases for December in the amount of \$590.62
- E. Tax Office Monthly Report

13. Appointments

14. Closed session (if necessary)

15. Adjourn/Recess

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** N/A

**SUBJECT MATTER:** Macon Citizens Habilities Program Update

**COMMENTS/RECOMMENDATION:**

Christi Huff, Executive Director at Macon Citizens Habilities will provide the Board with an update of the MCH program, illustrating how it benefits the citizens of Macon County.

Attachments \_\_\_\_\_ Yes  No

**Agenda Item 9A**

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** N/A

**SUBJECT MATTER:** Franklin Fire Department

**COMMENTS/RECOMMENDATION:**

Town of Franklin representatives will update the board on progress made towards securing a location for a Fire Department sub-station.

Attachments \_\_\_\_\_ Yes  No

**Agenda Item 9B**

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Legal

**SUBJECT MATTER:** Amendment to Memorandum of Transportation Agreement

**COMMENTS/RECOMMENDATION:**

The Amended Memorandum of Transportation Agreement, as approved on December 10, 2020 by the board, did not contain a signature page for Mountain Area Transportation Services (MATS). The signature page is now included. No other changes were made to the agreement.

Attachments  Yes  No

Agenda Item 10A

STATE OF NORTH CAROLINA

MACON COUNTY

AMENDED MEMORANDUM OF TRANSPORTATION AGREEMENT

THIS AMENDED MEMORANDUM OF TRANSPORTATION AGREEMENT ("Transportation Agreement") is made and entered as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ ("Effective Date"), among the law enforcement agencies listed below, the Macon County Sheriff's Office ("Sheriff's Office"), and ABT SECURE SOLUTIONS, LLC, D/B/A MOUNTAIN AREA TRANSPORT AND SECURITY, a N.C. Limited Liability Company, (collectively, "the Parties", individually "Party").

WHEREAS, N.C. Gen. Stat. §122C-251, Custody and Transportation for Involuntary Commitments, was amended and is effective October 1, 2019; and

WHEREAS, N.C. Gen. Stat. §122C-251(g) requires the governing body of a city or county adopt a plan known as an "involuntary commitment transportation agreement" or "transportation agreement" for the custody and transportation of respondents in involuntary commitment proceedings; and

WHEREAS, in August, 2019, a Memorandum of Transportation Agreement, a copy of which is attached hereto as Exhibit #1 was duly executed; and

WHEREAS, the Macon County Sheriff has requested that said Memorandum of Transportation Agreement be amended as set forth in this Amended Memorandum of Transportation Agreement; and

WHEREAS, N.C. Gen. Stat. § 122C-251, authorizes modifications of a Memorandum of Transportation Agreement like the one attached hereto as Exhibit #1; and

WHEREAS, the Parties hereto have all agreed to amend said Memorandum of Transportation Agreement attached hereto as Exhibit #1 so that the same will hereafter read as set forth herein; and

WHEREAS, once adopted, the Amended Memorandum of Transportation Agreement must be submitted at least 10 days prior to the effective date of this Amended Memorandum of Transportation Agreement to: the Magistrates in Macon County; the Macon County Clerk of Court; the Division of Mental Health Development Disabilities, and Substance Abuses Services; and the Local Management Entity- Managed Care Organization ("LME/MCO") that serves Macon County.

NOW THEREFORE, for and in consideration of mutual promises to each other as hereinafter set forth, the Parties mutually agree as follows;

1. After a Macon County Magistrate issues an involuntary commitment order ("IVC Order") and the Magistrate contacts the local law enforcement agency in the jurisdiction where the respondent resides or is physically located, an officer or deputy with the jurisdiction shall retrieve the IVC Order from the Magistrate.
  - a. If the respondent is a resident of the municipality or is physically taken into custody in the municipal limits, the municipality is responsible for transportation of the respondent in accordance with North Carolina General Statutes Chapter 122C.
  - b. If the respondent is a resident of the county outside any municipal limit or is physically taken into custody outside municipal limits, the county is responsible for transportation of the respondent in accordance with North Carolina General Statutes Chapter 122C.
2. The officer or deputy shall attempt to locate the respondent at the address provided on the IVC Order or where the magistrate believes the subject is physically located.
3. Upon location, the officer or deputy shall take respondent into custody and transport respondent to Angel Medical Center in Franklin, NC, or other approved facility. After the facility has completed its examination of respondent, and if further care is required, the facility will locate a facility for respondent's future care.
4. The Sheriff's Office shall respond to the facility for respondent's transport to any facility in North Carolina, identified by the initial facility (who conducted the initial evaluation), for respondent's future care.

Except as provided by Paragraph # 5 of this Amended Memorandum of Transportation Agreement, the Sheriff's Office will provide the remaining transportation needs of a respondent in an involuntary commitment proceeding. However, notwithstanding the foregoing, the Sheriff's Office may contact and request that ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security, and its drivers to handle some or all of the custody and transportation of a given respondent thereafter and ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security and its drivers, may handle some or all of the custody and transportation of a given respondent thereafter as requested by the Sheriff's Office in accordance with the Agreement between ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security and Macon County and the Macon County Sheriff.

ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security is hereby designated to provide parts of the custody and transportation required by involuntary commitment proceedings as requested by the Sheriff's Office and in accordance with the Agreement between ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security and Macon County and the Macon County Sheriff.

ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security, does hereby specifically consent to being designated to provide parts of the custody and transportation

required by involuntary commitment proceedings as requested by the Sheriff's Office and in accordance with the Agreement between ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security and Macon County and the Macon County Sheriff.

ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security, may withdraw from or discontinue providing custody and transportation, in whole or in part, upon written notice to Macon County and the Macon County Sheriff.

In the event that the Sheriff's Office does not request and arrange for ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security to have custody of and transport a given respondent, or in the event that ABT Secure Solutions, LLC, does not agree to handle or does not handle the custody and transport of a given respondent, then and in either of such events, the Sheriff, through the Sheriff's Office shall handle the custody and transportation of a given respondent.

In the event that the Agreement between ABT Secure Solutions, LLC, d/b/a Mountain Area Transport and Security and Macon County and the Macon County Sheriff is terminated, then and in that event, the Sheriff, through the Sheriff's Office shall handle the custody and transportation of respondents.

5. Upon completion of the initial evaluation, if the facility determines respondent is not in need of further treatment, an officer or deputy with the agency that took respondent into custody shall return respondent to the address in the IVC Order or allow for other transportation arrangements of respondent be made.
6. Each party to this Transportation Agreement agrees it is responsible for its own acts and/or omissions and those of its officials, employees, representative and agents in carrying out the terms of this Transportation Agreement and the results thereof to the extent authorization by law and shall not be responsible for the acts and/or omissions of any other Party and the results thereof.
7. It is understood and agreed that each Party's liability may be limited by the provisions or other immunity law applicable to each law enforcement agency. Parties understand and agree that each Party has not waived its rights, immunities and protections provided by law. Nothing contained in this Transportation Agreement shall waive or amend, nor shall be construed to waive or amend any defense or immunity that either Party, their respective officials and employees, has or may have.
8. This Amended Memorandum of Transportation Agreement is not intended to and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, corporation or other formal business association or organization of any kind among the Parties. Moreover, the rights and the obligations of the Parties under this Amended Memorandum of Transportation Agreement will be only those expressly set forth in this Amended Memorandum of Transportation Agreement.
9. This Amended Memorandum of Transportation Agreement may be amended by written agreement of the Parties.



10. Each term, condition, or covenant herein is subject to and shall be construed in accordance with the North Carolina law and any applicable federal law.
11. This Agreement may be executed in two (2) or more counterparts each of which will be deemed to be an original.

IN WITNESS WHEREOF, the law enforcement agencies and the Sheriff's Office, acting under authority of their respective governing bodies as evidenced by the authorized signatures of such governing bodies set forth below, have caused this Amended Memorandum of Transportation Agreement to be duly executed as set forth below.

**COUNTY OF MACON**

By: \_\_\_\_\_  
James Tate, Chair of the Macon County Board of Commissioners

(SEAL)

ATTEST: \_\_\_\_\_  
Derek Roland, Macon County Clerk

Date: \_\_\_\_\_

**COUNTY OF MACON**

By: \_\_\_\_\_  
Robert Holland, Sheriff of Macon County

(SEAL)

ATTEST: \_\_\_\_\_  
Derek Roland, Macon County Clerk

Date: \_\_\_\_\_

**TOWN OF FRANKLIN**

By: \_\_\_\_\_  
Bob Scott, Mayor of Franklin

(SEAL)

ATTEST: \_\_\_\_\_  
Travis Tallent, Franklin, Town Clerk

Date: \_\_\_\_\_

**TOWN OF FRANKLIN**

By: \_\_\_\_\_  
David Adams, Chief of Franklin Police

(SEAL)

ATTEST: \_\_\_\_\_  
Travis Tallent, Franklin Town Clerk

Date: \_\_\_\_\_

**TOWN OF HIGHLANDS**

By: \_\_\_\_\_  
Patrick Taylor, Mayor of Highlands

(SEAL)

ATTEST: \_\_\_\_\_  
Gibby Shaheen, Highlands, Town Clerk

Date: \_\_\_\_\_

**TOWN OF HIGHLANDS**

By: \_\_\_\_\_  
Bill Harrell, Chief of Highlands Police

(SEAL)

ATTEST: \_\_\_\_\_  
Gibby Shaheen, Highlands Town Clerk

Date: \_\_\_\_\_

**ABT SECURE SOLUTIONS, LLC,  
D/B/A MOUNTAIN AREA TRANSPORT AND SECURITY,  
a N.C. Limited Liability Company**

By: \_\_\_\_\_  
Authorized Member

Date: \_\_\_\_\_

## *Exhibit 1*

STATE OF NORTH CAROLINA

MACON COUNTY

### MEMORANDUM OF TRANSPORTATION AGREEMENT

THIS MEMORANDUM OF TRANSPORTATION AGREEMENT ("Transportation Agreement") is made and entered as of the 3<sup>rd</sup> day of August, 2019 ("Effective Date"), among the law enforcement agencies listed below and the Macon County Sheriff's Office ("Sheriff's Office") (collectively, "the Parties", individually "Party").

WHEREAS, N.C.G.S. §122C-251, Custody and Transportation for Involuntary Commitments, was amended and is effective October 1, 2019; and

WHEREAS, N.C.G.S. §122C-251(g) requires the governing body of a city or county adopt a plan known as an "involuntary commitment transportation agreement" or "transportation agreement" for the custody and transportation of respondents in involuntary commitment proceedings; and

WHEREAS, once adopted, the Transportation Agreement must be submitted to: the Magistrates in Macon County; the Macon County Clerk of Court; the Division of Mental Health Development Disabilities, and Substance Abuses Services; and the Local Management Entity-Managed Care Organization ("LME/MCO") that serves Macon County.

NOW THEREFORE, for and in consideration of mutual promises to each other as hereinafter set forth, the Parties mutually agree as follows;

1. After a Macon County Magistrate issues an involuntary commitment order ("IVC Order") and the Magistrate contacts the local law enforcement agency in the jurisdiction where the respondent resides or is physically located, an officer or deputy with the jurisdiction shall retrieve the IVC Order from the Magistrate.
  - a. If the respondent is a resident of the municipality or is physically taken into custody in the municipal limits, the municipality is responsible for transportation of the respondent in accordance with North Carolina General Statutes Chapter 122C.
  - b. If the respondent is a resident of the county outside any municipal limit or is physically taken into custody outside municipal limits, the county is responsible for transportation of the respondent in accordance with North Carolina General Statutes Chapter 122C.
2. The officer or deputy shall attempt to locate the respondent at the address provided on the IVC Order or where the magistrate believes the subject is physically located.

3. Upon location, the officer or deputy shall take respondent into custody and transport respondent to Angel Medical Center in Franklin, NC, or other approved facility. After the facility has completed its examination of respondent, and if further care is required, the facility will locate a facility for respondent's future care.
4. The Sheriff's Office shall respond to the facility for respondent's transport to any facility in North Carolina, identified by the initial facility (who conducted the initial evaluation), for respondent's future care.
5. Upon completion of the initial evaluation, if the facility determines respondent is not in need of further treatment, an officer or deputy with the agency that took respondent into custody shall return respondent to the address in the IVC Order or allow for other transportation arrangements of respondent be made.
6. Each party to this Transportation Agreement agrees it is responsible for its own acts and/or omissions and those of its officials, employees, representative and agents in carrying out the terms of this Transportation Agreement and the results thereof to the extent authorization by law and shall not be responsible for the acts and/or omissions of any other Party and the results thereof.
7. It is understood and agreed that each Party's liability may be limited by the provisions or other immunity law applicable to each law enforcement agency. Parties understand and agree that each Party has not waived its rights, immunities and protections provided by law. Nothing contained in this Transportation Agreement shall waive or amend, nor shall be construed to waive or amend any defense or immunity that either Party, their respective officials and employees, has or may have.
8. This Transportation Agreement is not intended to and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, corporation or other formal business association or organization of any kind among the Parties. Moreover, the rights and the obligations of the Parties under this Transportation Agreement will be only those expressly set forth in this Transportation Agreement.
9. This Agreement may be amended by written agreement of the Parties.
10. Each term, condition, or covenant herein is subject to and shall be construed in accordance with the North Carolina law and any applicable federal law.
11. This Agreement may be executed in two (2) or more counterparts each of which will be deemed to be an original.

IN WITNESS WHEREOF, the law enforcement agencies and the Sheriff's Office, acting under authority of their respective governing bodies as evidenced by the authorized signatures of such governing bodies set forth below, have caused this Memorandum of Transportation Agreement to be duly executed as set forth below.

COUNTY OF MACON

By: [Signature]  
James Tate, Chair of the Macon County Board of Commissioners

(SEAL)

ATTEST: [Signature]  
Derek Roland, Macon County Clerk

Date: 9.20.19

COUNTY OF MACON

By: [Signature]  
Robert Holland, Sheriff of Macon County

(SEAL)

ATTEST: [Signature]  
Derek Roland, Macon County Clerk

Date: 9.20.19



TOWN OF FRANKLIN

By: [Signature]  
Hob Scott, Mayor of Franklin

(SEAL)

ATTEST: [Signature]  
Travis Tallent, Franklin, Town Clerk

Date: 9-4-19

TOWN OF FRANKLIN

By: [Signature]  
David Adams, Chief of Franklin Police

(SEAL)

ATTEST: [Signature]  
Travis Tallent, Franklin Town Clerk

Date: 9-4-19

TOWN OF HIGHLANDS

By: *Patrick Taylor*  
Patrick Taylor, Mayor of Highlands

(SEAL)

ATTEST: *Gibby Shaheen*  
Gibby Shaheen, Highlands, Town Clerk

Date: August 22, 2019



TOWN OF HIGHLANDS

By: *Bill Harrell*  
Bill Harrell, Chief of Highlands Police

(SEAL)

ATTEST: *Gibby Shaheen*  
Gibby Shaheen, Highlands Town Clerk

Date: August 22, 2019

# MACON COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Planning, Permitting and Development

**SUBJECT MATTER:** Greenway Connection Project

### COMMENTS/RECOMMENDATION:

On October 8, 2019 the Board of Commissioners voted to designate Macon County as the lead agency in an agreement with the North Carolina Department of Transportation for the Greenway Connection Project. The Greenway Connection Project will join the northern and southern portions of the Greenway by placing a 10 ft. wide connection under the Town Bridge in East Franklin. As you will recall, the lead agency designation will enable Macon County to receive reimbursement for 70% of the total project costs. Attached for consideration is the locally administered project agreement between Macon County and the NCDOT, which will govern the Greenway Connection Project.

Attachments   X   Yes        No

Agenda Item 10B

NORTH CAROLINA

**LOCALLY ADMINISTERED PROJECT – STATE  
AGREEMENT**

MACON COUNTY

DATE: 11/26/2019

NORTH CAROLINA DEPARTMENT OF  
TRANSPORTATION

TIP #: B-5125

AND

WBS Elements: 42271.3.2

MACON COUNTY

THIS AGREEMENT is made and entered into on the last date executed below, by and between the North Carolina Department of Transportation, an agency of the State of North Carolina, hereinafter referred to as the "Department" and Macon County, hereinafter referred to as the "County".

**WITNESSETH:**

WHEREAS, the parties have agreed to make certain improvements within the County under WBS Element 42271.3.2 in Macon County in accordance with the plans and specifications approved by the Department; and,

WHEREAS, this Agreement is made under the authority granted to the Department by the North Carolina General Assembly including, but not limited to, the following applicable legislation: General Statutes of North Carolina (NCGS) Section 136-66.1, Section 136-66.3, Section 136-18 (24) and (27), Section 20-169, Section 160A-296 and Section 297, to participate in the planning and construction of the Project approved by the Board of Transportation for the safe and efficient utilization of transportation systems for the public good; and,

WHEREAS, the Department and the County have agreed that the jurisdictional limits of the Parties, as of the date of the awarding of the contract for the construction of the above-mentioned Project, are to be used in determining the duties, responsibilities, rights and legal obligations of the parties hereto for the purposes of this Agreement; and,

WHEREAS, the parties to this Agreement have approved the construction of said Project with cost participation and responsibilities for the Project as hereinafter set out.

NOW, THEREFORE, the parties hereto, each in consideration of the promises and undertakings of the other as herein provided, do hereby covenant and agree, each with the other, as follows:

## **SCOPE OF PROJECT**

1. The Project consists of the construction of a pathway that will connect the sidewalk on existing Bridge No. 22 to the greenway below it (hereinafter the "Project").

## **PROCUREMENT OF SPECIALIZED SERVICES**

2. If the County causes the professional engineering services required by this Agreement to be performed by contracting with a private engineering firm and seeks reimbursement for said services under this agreement, it is agreed as follows:
  - A. The County shall ensure that an engineering firm is obtained through an equitable selection process and that prescribed work is properly accomplished in a timely manner, at a just and reasonable cost.
  - B. The County, when procuring architectural, professional and engineering services, must adhere to North Carolina Department of Transportation Policies and Procedures for Major Professional or Specialized Services Contracts. This policy conforms to N.C.G.S. 143-64, Parts 31 and 32.
  - C. The County shall submit all professional services contract proposals to the Department for review and approval prior to execution of the professional services contract by the County. In the event that the professional services contract proposal (engineering) exceeds \$30,000, a pre-negotiation audit must be requested from the Department's External Audit Branch. A pre-negotiation audit of a contract under \$30,000 will be performed by the Department's External Audit Branch if the County requests it.
  - D. Reimbursement for construction administration costs cannot exceed fifteen percent (15%) of the actual construction contract cost. This applies to private engineering firms and/or work performed by the County. If the County elects to procure a private consulting firm to conduct Project administration, the County shall be responsible for submitting the consulting firm's proposal to the Division Engineer for review and approval. The County, and/or its agent,

shall perform Project administration in accordance with all Departmental policies and procedures.

- E. All work shall be prepared and submitted using computer software and applications approved by the Department and compatible with departmental equipment and programs.
- F. Small Professional and Engineering Services Requirements: Any contract entered into with another party to perform work associated with the requirements of this agreement shall contain appropriate provisions regarding the utilization of Small Professional Services Firms (SPSF). This policy conforms with the SPSF Guidelines as approved by the NC Board of Transportation. These provisions are incorporated into this Agreement by reference [www.ncdot.org/doh/preconstruct/ps/contracts/sp/2006sp/municipal.html](http://www.ncdot.org/doh/preconstruct/ps/contracts/sp/2006sp/municipal.html)
  - The County shall not advertise nor enter into a contract for services performed as part of this Agreement, unless the Department provides written approval of the advertisement or the contents of the contract.
  - If the County fails to comply with these requirements, the Department will withhold funding until these requirements are met.

## **PLANNING AND DESIGN**

- 3. The County, and/or its consultant, shall prepare the environmental and/or planning document and obtain any environmental permits needed for the Project. All work shall be done in accordance with departmental standards, specifications, policies and procedures.
- 4. The County shall design and prepare the plans and specifications for the Project, in accordance with the Department's standard practices, regulations and guidelines for transportation improvements. The Department shall review and approve Project plans and specifications.

## **UTILITIES**

- 5. The County, without any cost or liability whatsoever to the Department, shall relocate and adjust all utilities in conflict with the Project. All utility work shall be performed in a manner satisfactory to and in conformance with rules and regulations of the Department prior to the County beginning construction of the Project. The County shall make all necessary adjustments to house or lot

connections or services lying within the right of way or construction limits of the Project, whichever is greater, regardless of ownership of the connections or services. Any encroachment agreement and/or permits required for the Project must be obtained from the Division Office. All work shall be performed in accordance with the Department's approved Utility Relocation Policy and standard procedures for utility improvements.

## **RIGHT OF WAY**

6. The County, at no expense or liability whatsoever to the Department, shall be responsible for acquiring any needed right of way and/or permanent easements required for said Project. If the Project is not to be constructed within the existing right of way, the County will be responsible for any additional right of way or easements. Acquisition of right of way shall be accomplished in accordance with applicable policies, guidelines, statutes and the North Carolina Department of Transportation Right of Way Manual.

The County shall remove from said right of way all obstructions and encroachments of any kind or character (including hazardous and contaminated materials). The County shall indemnify and save harmless the Department from any and all claims for damages that might arise on account of said right of way acquisition, and construction easements for the construction of said Project.

## **CONSTRUCTION**

7. The County shall construct, or cause to be constructed, the Project in accordance with the plans and specifications of said Project as filed with, and approved by, the Department. The County shall enter into and shall administer the construction contract for said Project and the procedures set out herein below shall be followed:
  - A. Prior to advertising the Project for construction bids, the County or its agents, shall submit for approval by the Department, the final construction plans, the total contract proposal, and an estimate of the Project costs to the Division Engineer. Bids received along with proper documentation of Municipal approval shall be submitted to the Division Engineer for review and approval by the Department prior to the contract being awarded by the County. Upon award of the Project, the County shall provide the Division Project Manager copies of the executed contract and sets of plans as requested.

- B. The County shall follow Department regulations, and North Carolina General Statutes regulations pertaining to bid procedures in the award of the contract and purchases. The County shall not enter into any contractual agreement for any phase of the Project without prior written approval from the Department.
- C. The construction engineering and supervision will be furnished by the County. Said work shall be accomplished in accordance with terms set out in Provision #2 of this Agreement.
- D. The Department's Division Engineer shall have the right to inspect, sample, test, and approve or reject any portion of the Project being performed by the County or the County's contractor, to ensure compliance with the provisions of this Agreement. The Department will furnish the County with any forms that may be needed in order to follow standard Departmental practices and procedures in the administration and performance of the contract.
- E. The County shall sample and test all materials in reasonable close conformity with the Department's Guide for Process Control and Acceptance Sampling and Testing. The Division Engineer shall be provided a copy of the testing results.
- F. During construction of the Project, if any changes in the plans are necessary, such changes must be approved by the Division Engineer prior to the work being performed.
- G. All materials incorporated in the Project and workmanship performed by the contractor shall be in reasonable close conformity with the Standards and Specifications of the Department.
- H. Upon completion of the Project, the County shall furnish the Division Engineer with complete sets of "Plan of Record" and/or "As Built" plans as requested.
- I. Prior to the final acceptance and payment by the Department, the Division Engineer shall make a final inspection of the completed work. The Division Engineer will be responsible for final acceptance of the completed work on behalf of the Department.
- J. During construction of the Project, the County shall provide and maintain adequate barricades, signs, signal lights, flagmen, and other warning devices for the protection of traffic in conformation with standards and specifications of the Department and the current edition of the Manual on Uniform Traffic Control Devices for Streets and Highways published by the Federal Highway Administration.



- K. In the event the Project is not let to contract within six (6) months after receiving final approval of construction plans and proposals from the Department, the County shall be responsible for documenting to the Department justification for project delay and that the Project remains in compliance with the terms of this Agreement, the approved plans and specifications, and current codes.
- L. The County shall complete construction of the Project, in accordance with the terms of this Agreement within One year(s) of execution of this Agreement. If the County has not completed its responsibilities to the satisfaction of the Department, including satisfactory progress of the various phases of the Project, the unexpended balance of funds may be recalled by the Department and assigned to other Projects by the Board of Transportation and the County shall reimburse costs incurred by the Department associated with the Project.

## **CONSTRUCTION SUBCONTRACTOR GUIDELINES**

- 8. Any construction contract entered into with another party to perform work associated with the requirements of this Agreement shall contain appropriate provisions regarding the utilization of Minority Businesses and Women Businesses as required by GS 136-28.4 and the North Carolina Administrative Code.
  - A. The Department will provide the appropriate provisions to be contained in those contracts. Those provisions are available on the Department's website at <https://connect.ncdot.gov/projects/Contracts/Pages/LGA-Projects.aspx>
  - B. No advertisement shall be made nor any contract be entered into for services to be performed as part of this Agreement without prior written approval of the advertisement or contents of the contract by the Department.
  - C. Failure to comply with these requirements will result in funding being withheld until such time as these requirements are met.

## **FUNDING**

- 9. Subject to compliance by the County with the provisions set forth in this Agreement, and the availability of funds, the Department shall participate in the actual Project costs up to a maximum amount of \$56,000 (estimated costs are \$70,000). Costs which exceed this amount shall be

borne by the County. Reimbursement to the County shall be made upon approval of the invoice by the Department's Division Engineer and the Department's Fiscal Section.

- A. The County may bill the Department for actual costs by submitting an itemized invoice and requested documentation to the Department. Reimbursement shall be made upon completion. By submittal of said invoice, the County certifies that it has adhered to all applicable state laws and regulations as set forth in this Agreement.
  
- B. Force account work is only allowed when 1) there is a finding of cost effectiveness for the work to be performed by some method other than contract awarded by competitive bidding process, and 2) the force account work is in compliance with NC General Statute 143-135, found at [www.ncleg.net/gascritps/Statutes/Statutes.asp](http://www.ncleg.net/gascritps/Statutes/Statutes.asp). Written approval from the Division Engineer is required prior to the use of force account by the County. Said invoices for force account work shall show a summary of labor, labor additives, equipment, materials and other qualifying costs in conformance with the standards for allowable costs set forth in Office of Management and Budget (OMB) Circular A-87 ([http://www.whitehouse.gov/omb/circulars\\_a087\\_2004/](http://www.whitehouse.gov/omb/circulars_a087_2004/)). Reimbursement shall be based on actual cost incurred with the exception of equipment owned by the County or its Project partners. Reimbursement rates for equipment owned by the County or its Project partners cannot exceed the Department's rates in effect for the time period in which the work is performed.
  
- C. In accordance with OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" ([http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133\\_revised\\_2007.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf)), the County shall arrange for an annual independent financial and compliance audit of its fiscal operations. The County shall furnish the Department with a copy of the annual independent audit report within thirty (30) days of completion of the report, but not later than nine (9) months after the County's fiscal year ends.
  
- D. The County shall maintain all books, documents, papers, accounting records, and such other evidence as may be appropriate to substantiate costs incurred under this Agreement. Further, the County shall make such materials available at its office at all reasonable times during the contract period, and for five (5) years from the date of final payment under this Agreement, for inspection and audit by the Department's Fiscal Section.
  
- E. The County agrees that it shall bear all costs for which it is unable to substantiate actual costs.

- F. Failure on the part of the County to comply with any of these provisions will be grounds for the Department to terminate participation in the costs of the Project.
- G. All invoices associated with the Project must be submitted within six months of the completion of the Project to be eligible for reimbursement by the Department.
- H. The Project must progress in a satisfactory manner as determined by the Department. If the Project does not remain active, the Department reserves the right to de-obligate said funding.
- I. The expenses incurred by the Department for reviews, approvals, inspections and other tasks set forth in this Agreement are an eligible Project cost and charged to allocated Project funding.

## **TRAFFIC**

- 10. All traffic operating controls and devices shall be established, enforced, and installed in accordance with the North Carolina General Statutes, the latest edition of the "Manual on Uniform Traffic Control Devices for Streets and Highways", the latest edition of the "Policy on Street and Driveway Access to North Carolina Highways", and maintained and controlled by the Department upon completion of the Project.

## **MAINTENANCE**

- 11. Upon completion of the Project, only those improvements within the state owned right of way shall be considered on the State Highway System and owned and maintained by the Department.
- 12. The County, at no expense or liability to the Department, shall be responsible for maintenance of the pathway.

## **ADDITIONAL PROVISIONS**

- 13. The County shall comply with Title VI of the Civil Rights Act of 1964 (Title 49 CFR, Subtitle A, Part 21) and related nondiscrimination authorities. Title VI and related authorities prohibit discrimination on the basis of race, color, national origin, disability, gender, and age in all programs or activities of any recipient of Federal assistance.

14. This Agreement is solely for the benefit of the identified parties to the Agreement and is not intended to give any rights, claims, or benefits to third parties or to the public at large.
15. It is the policy of the Department not to enter into any agreement with parties that have been debarred by any government agency. By execution of this Agreement, the County certifies, that neither it nor its agents or contractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by a governmental department or agency.
16. The County shall certify to the Department compliance with all applicable State laws and regulations and ordinances and shall indemnify the Department against any fines, assessments or other penalties resulting from noncompliance by the County or any entity performing work under contract with the County.
17. The County is solely responsible for all agreements, contracts, and work orders entered into or issued by the County for this Project. The Department is not responsible, for any expenses or obligations incurred for the Project except those specifically eligible in the terms of this Agreement. However, at no time shall the Department reimburse the County costs which exceed the total funding for this Project.
18. The County will indemnify and hold harmless the Department and the State of North Carolina, their respective officers, directors, principals, employees, agents, successors, and assigns from and against any and all claims for damage and/or liability in connection with the Project activities performed pursuant to this Agreement including construction of the Project. The Department shall not be responsible for any damages claims, which may be initiated by third parties.
19. The Department must approve any assignment or transfer of the responsibilities of the County set forth in this Agreement to other parties or entities.
20. If the County decides to terminate the Project without the concurrence of the Department, the County shall reimburse the Department one hundred percent (100%) of all costs expended by the Department and associated with the Project. Any notification of termination of this Project shall be in writing to the other party. Reimbursement to the Department shall be made in one lump sum payment within sixty (60) days of billing. A late payment penalty and interest shall be charged on any unpaid balance due in accordance with G.S. 147-86.23 and G.S. 105-241.21.

21. In compliance with state policy, the County, and/or its agent, including all contractors, subcontractors, or sub-recipients shall have a Conflict of Interest Policy and adhere to the Department's Women Business Enterprise (WBE) and Minority Business Enterprise (MBE) policy which requires goals to be set and participation to be reported, as more fully described in the Subcontractor Guidelines section of this Agreement.
22. A copy or facsimile copy of the signature of any party shall be deemed an original with each fully executed copy of the Agreement as binding as an original, and the parties agree that this Agreement can be executed in counterparts, as duplicate originals, with facsimile signatures sufficient to evidence an agreement to be bound by the terms of the Agreement.
23. All terms and conditions of this Agreement are dependent upon, and subject to, the allocation of funds for the purpose set forth in the Agreement and the Agreement shall automatically terminate if funds cease to be available.
22. By Executive Order 24, issued by Governor Perdue, and N.C. G.S. § 133-32, it is unlawful for any vendor or contractor ( i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e., Administration, Commerce, Environmental Quality, Health and Human Services, Information Technology, Military and Veterans Affairs, Natural and Cultural Resources, Public Safety, Revenue, Transportation, and the Office of the Governor).
23. IT IS UNDERSTOOD AND AGREED that the approval of the Project by the Department is subject to the conditions of this Agreement and that no expenditure of funds on the part of the Department will be made until the terms of this Agreement have been complied with on the part of the County.

IN WITNESS WHEREOF, this Agreement has been executed, in duplicate, the day and year heretofore set out, on the part of the Department and the Macon County by authority duly given.

L.S. ATTEST:

MACON COUNTY

BY: \_\_\_\_\_ BY: \_\_\_\_\_

TITLE: \_\_\_\_\_ TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

"N.C.G.S. § 133-32 and Executive Order 24 prohibit the offer to, or acceptance by, any State Employee of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of any response in this procurement, you attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization."

This Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

(SEAL)

\_\_\_\_\_  
(FINANCE OFFICER)

Federal Tax Identification Number

\_\_\_\_\_  
Remittance Address:

Macon County

\_\_\_\_\_  
DEPARTMENT OF TRANSPORTATION

BY: \_\_\_\_\_  
(CHIEF ENGINEER)

DATE: \_\_\_\_\_

PRESENTED TO THE BOARD OF TRANSPORTATION ITEM O: \_\_\_\_\_

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Sheriff

**SUBJECT MATTER:** Courthouse Security

**COMMENTS/RECOMMENDATION:**

Sheriff Robert Holland will discuss proposals which have been submitted for additional security related improvements to the Macon County Courthouse.

Attachments  Yes  No

Agenda Item 10C

**SMS Integration**

Proposal 1	Monitor Viewing Stations	3,318.80
Proposal 2	Exit Door Audible Alarm System	982.00
Proposal 3	Secured Courtroom Camera Relocation and Troubleshooting of Cameras and DVR's.	1,120.00
Proposal 4	Rewiring of the gate at the back of the Courthouse "Sally Port" area.	1,220.00
Proposal 5	AXIS camera and Speco NVR installation for X-Ray Machine locations and stairwell.	999.00
Proposal 6	AXIS camera to be installed at the smoking area outside wall for the "Sally Port" parking area.	1,307.49
Proposal 7	AXIS cameras to be installed on the outside wall for the "Sally Port Gated Parking Area and Breezeway" on the Annex Building.	2,706.98
Proposal 8	Secured Courtroom Access Control	2,815.00

**GovDirect**

Proposal 1	NAS Storage - will be used for storage of security footage (NCPA Contract Pricing)	19,933.76
------------	--	-----------

**Total** \$ **34,403.03**





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 1

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

**800.677.4350**

After a site survey and design conversation, SMS recommends the following **DVR/NVR Monitor Viewing Stations** solution for the County Courthouse. Macon County Maintenance will install monitor mounts, monitors and provide power to the desired locations.

Security/Fire	4 1 in 4 out VGA Splitters	\$ 700.00
	4 VGA Baluns	\$ 640.00
Camera/Video	1 Cat5e Wire	\$ 100.00
	4 100' VGA Cables	\$ 382.80
Access Control	4 15' VGA Cables	\$ 60.00
	8 3' VGA Cables	\$ 96.00
Telephony	1 Misc. Supplies	\$ N/C
	1 Labor.	\$1,340.00
Phone Systems	1 N.C. Sales Tax	\$ 224.02
IT Security	Total Estimate:	\$3,542.82
Data Wiring	P.O.# required.	
AV/Sound	Balance due upon completion	\$3,542.82

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 2

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

**800.677.4350**

After a site survey and design conversation, SMS recommends the following **Exit Door Audible Alarm System**. Program and Train as necessary. SMS will also program into the alarm system, when the three exit doors are opened a tone will also alert thru the existing keypad as a trouble, if necessary.

Security/Fire	3 STI Exit Stoppers	\$ 315.00
	1 Misc. Supplies (Wire, batteries, Conduit etc.)	\$ 115.00
Camera/Video	1 Labor.	\$ 552.00
	1 N.C. Sales Tax	\$ 66.29

Access Control

Telephony

Phone Systems

IT Security

Data Wiring

AV/Sound

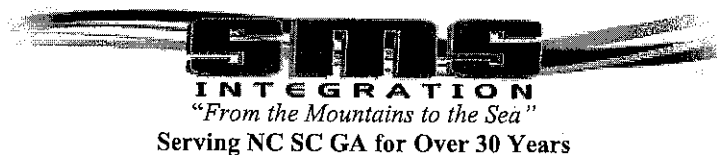
Total Estimate: \$1,048.29

P.O.# required.

Balance due upon completion \$1,048.29

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
5 West Main Street  
Franklin, NC. 28734

12-19-19  
Proposal 3

Franklin, NC  
Statesville, NC  
N Myrtle Beach, SC

800.677.4350

After a site survey and design conversation, SMS recommends the following **Secured Courtroom Camera Relocation and Troubleshooting of Cameras and DVR's**. SMS

recommends using 5 of the existing cameras in the secured courtroom and reusing cameras from the courtroom to use for any cameras that need to be replaced on the existing Digital Video Recorders. Once SMS preforms this work we will be able to submit a proper proposal for an upgrade or replacement of equipment if necessary.

Security/Fire

Camera/Video

Access Control

Telephony

Phone Systems

IT Security

Data Wiring

AV/Sound

THIS LABOR PRICE IS A NOT TO EXCEED for the work described above.

1 Labor.	\$ 1,120.00
1 N.C. Sales Tax	\$ 75.60

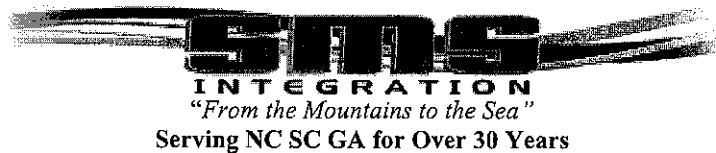
Total Estimate: \$1,195.60

P.O.# required.

Balance due upon completion \$1,195.60

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 4

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

800.677.4350

After a site survey and design conversation, SMS recommends the following **Rewiring of the gate at the back of the Courthouse "Sally Port" area.** Macon County Maintenance will install all Conduit necessary.

	1	Wire and misc. supplies	\$ 100.00
Security/Fire	1	Labor.	\$ 1,120.00
	1	N.C. Sales Tax	\$ 82.35
Camera/Video			
Access Control			
Telephony			
Phone Systems			
IT Security		Total Estimate:	\$1,302.35
Data Wiring		P.O.# required.	
AV/Sound		Balance due upon completion	\$1,302.35

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 5

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

800.677.4350

After a site survey and design conversation, SMS recommends the following **AXIS camera and Speco NVR installation for X-RAY Machine Locations and Stairwell.** Equipment provided by Macon County. Macon County to provide Cat5e wiring to central locations back to Security Closet.

Security/Fire	1	Wire and misc. supplies	\$	50.00
	7	Cat5e Couplers	\$	49.00
Camera/Video	1	Labor.	\$	900.00
	1	N.C. Sales Tax	\$	67.43

Access Control

Telephony

Phone Systems

IT Security

Total Estimate: \$ 1,066.43

Data Wiring

P.O.# required.

AV/Sound

Balance due upon completion \$ 1,066.43

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 6

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

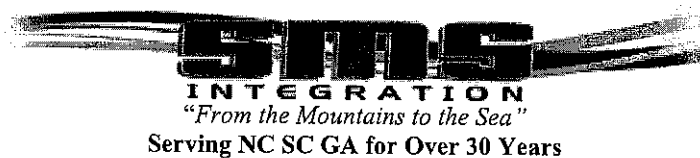
800.677.4350

After a site survey and design conversation, SMS recommends the following **AXIS camera to be installed at the smoking area outside wall for the "Sally Port" parking area.** SMS will integrate this camera into the client provided Speco NVR. **This proposal is optional.**

Security/Fire	1 Axis Dome Camera M3037-PVE	\$ 857.49
	1 Cat5e Wire	\$ 25.00
Camera/Video	1 Misc. Supplies	\$ 25.00
	1 Labor.	\$ 400.00
Access Control	1 N.C. Sales Tax	\$ 88.26
Telephony		
Phone Systems		
IT Security	Total Estimate:	\$ 1,395.75
Data Wiring	P.O.# required.	
AV/Sound	Balance due upon completion	\$ 1,395.75

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Department  
 5 West Main Street  
 Franklin, NC. 28734

12-19-19  
 Proposal 7

Franklin, NC  
 Statesville, NC  
 N Myrtle Beach, SC

800.677.4350

After a site survey and design conversation, SMS recommends the following **AXIS cameras to be installed on the outside wall for the "Sally Port Gated Parking Area and Breezeway" on the Annex Building.** SMS will integrate these cameras into the client provided network switch for Speco NVR.

Security/Fire	2	Axis Dome Camera M3037-PVE	\$ 1,714.98
	1	Cat5e Wire	\$ 42.00
Camera/Video	1	Misc. Supplies	\$ 50.00
	1	Labor.	\$ 900.00
Access Control	1	N.C. Sales Tax	\$ 182.72
Telephony			
Phone Systems			
IT Security			
Data Wiring		Total Estimate:	\$ 2,889.70
AV/Sound		P.O.# required.	
		Balance due upon completion	\$ 2,889.70

Submitted by: Mark D'Ascoli, R.S.M., NC, SC & GA.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_





Macon County Sheriff's Office  
 5 West Main Street  
 Franklin, NC 28734  
 828-349-7200/828-349-2104

January 7, 2020

Franklin, NC  
 Gainesville, GA  
 N Myrtle Beach, SC

**Secured Courtroom Access Control Purchase Proposal**

After a site survey and discussion, SMS recommends the following solutions for your Access Control System:

**800.677.4350**

Security/Fire

1 RS2 MR52-Two Portal, Two Reader Interface Module	\$ 562.00
2 Slimline Wiegand Readers	\$ 342.00
1 Rofu 1704-05 Electric Strike	\$ 135.00
1 Door Contact	\$ 10.00
1 Enclosure	\$ 20.00
1 Misc. Wire (22/2, 22/6 etc.)	\$ 70.00
1 Misc. Supplies	\$ 20.00
1 Tax	\$ 190.01

Camera/Video

Total: \$ 3,005.01

Access Control

P.O.# Required.

Due upon completion: \$ 3,005.01

Telephony

Phone Systems

**This includes all equipment, taxes, and labor. Includes programming and training for All users managing this Access Control System. All parts are covered by a 90-day manufactures warranty.**

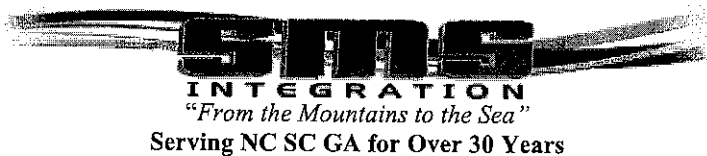
IT Security

Data Wiring

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_

AV/Sound

Submitted by: Mark D'Ascoli, Regional Sales Manager, NC, SC & GA.





# Macon County - NC

NAS Storage Quote

December 05, 2019

## Building Solutions Every Day



*Woman Owned*

### **Brian Robbins**

Technical Account Manager

1-888-TOUGH31 (sales)

704-795-8645 (direct)

727-754-2688 (main)

704-795-8645 (fax)

[www.govdirect.com](http://www.govdirect.com)

[brobbins@govdirect.com](mailto:brobbins@govdirect.com)

Quote ID: GovD.043976      Date: Thursday, December 05, 2019      Expires: Saturday, January 04, 2020

<b>Prepared For:</b> Lindsay Leopard Macon County - NC 5 West Main Street Franklin NC 28734	<b>Ship To:</b> Lindsay Leopard Macon County - NC 5 West Main Street Franklin NC 28734	<b>Bill To:</b> Lindsay Leopard Macon County - NC 5 West Main Street Franklin NC 28734	<b>Prepared By:</b> Brian Robbins 727-754-2688 brobbins@govdirect.com
---	--	--	--

NCPA Contract Pricing  
 GovDirect is listed under Synnex Corporation on this contract.

## Hardware

MFP#	Description	Qty	Price	Ext. Price
TS-EC2480U-E3-4GE-R2-US	QNAP 24-bay High Performance Unified Storage with Built-in 10GbE - Intel Xeon Quad-core (4 Core) - 4 GB RAM DDR3 SDRAM - Serial ATA/600 Controller - RAID Supported 0, 1, 5, 6, 10, JBOD - 24 x Total Bays - 24 x 2.5"/3.5" Bay - 2 x Total Slot(s) - 10 Gigabi  <b>Max 24 Drives. 6 14TB Drives in RAID 6 = 56TB of usable storage with 2 spare 14TB drives.</b>	1	\$6,383.04	\$6,383.04
RAM-8GDR3EC-LD-1600	QNAP 8GB DDR3 ECC RAM Module - 8 GB (1 x 8 GB) - DDR3 SDRAM - 1600 MHz DDR3-1600/PC3-12800 - ECC - DIMM - OEM	4	\$192.00	\$768.00
RAIL-A02-90	QNAP Mounting Rail Kit for Server - 77.16 lb Load Capacity	1	\$162.24	\$162.24
SAS-12G2E	QNAP 12G SAS Dual-wide-port Storage Expansion Card - 12Gb/s SAS	1	\$383.04	\$383.04
ARS5-TS-EC2480U-E3-4GE-R2	USA/CANADA ONLY 5YR ADV SVC SVCS F/ TS-EC2480U-E3-4GE-R2	1	\$4,309.44	\$4,309.44
ST14000NE0008	IRONWOLF PRO 14TB 3.5 NAS DRIVE	8	\$550.00	\$4,400.00

**Hardware Subtotal**      \$16,405.76

## Optional Service

MFP#	Description	Qty	Price	Ext. Price
GOVD-SERVICE	NAS Pre-configuration	1	\$3,500.00	\$3,500.00

**Optional Service Subtotal**      \$3,500.00

## Quote Summary

Description	
Hardware	\$16,405.76
Optional Service	\$3,500.00
<b>Subtotal</b>	<b>\$19,905.76</b>
<b>Shipping</b>	<b>\$78.00</b>
<b>Tax</b>	<b>\$1,335.00</b>
<b>Total</b>	<b>\$21,218.76</b>

All prices and descriptions are subject to change without notice. This price list is a quotation only and is not an order or offer to sell. No contract for sale will exist unless and until one of the following occur: 1.) a purchase order has been issued by you and accepted by GovDirect or 2.) an order is place on-line and accepted by GovDirect or 3.) a written proposal is accepted by you. The prices contained in this list may not be relied upon as the price at which GovDirect will accept an offer to purchase products unless expressly agreed to by GovDirect in writing. Product specifications may be changed by the manufacturer without notice. It is your responsibility to verify product conformance to specifications of any subsequent contract. All products are subject to availability from the manufacturer. Prices quoted may not include applicable taxes. Sales tax will be included on the invoice. Products are non-returnable unless approved in writing by GovDirect within 30 days of invoice date. Those approved returns may be subject to a restocking fee. Payment terms, unless otherwise stated in writing, shall not exceed 30 days from date of invoice. Questions about these and other terms and conditions should be your sales representative.

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Administration

**SUBJECT MATTER:** Fiscal Year 2020-2021' Budget

**COMMENTS/RECOMMENDATION:**

County Manager Derek Roland will request the board to consider establishing a date and time for the Fiscal Year 2020-2021' Budget Kickoff Meeting.

Attachments \_\_\_\_\_ Yes  No

Agenda Item 11A

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Finance

**SUBJECT MATTER:** Fiscal Year 2019-2020' Audit Contract

**COMMENTS/RECOMMENDATION:**

Finance Director Lori Hall will request approval of the Fiscal Year 2019-2020' Audit Contract with Martin Starnes and Associates.

Attachments   X   Yes        No

Agenda Item 11B

The of and	Governing Board Board of Commissioners
	Primary Government Unit (or charter holder) Macon County, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Dr. SE, Hickory, NC 28602

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Audit Report Due Date
	06/30/20	10/31/20

*Must be within four months of FYE*

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.  
  
If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the



Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

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

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

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

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

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

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

**FEEES FOR AUDIT SERVICES**

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

<b>Name:</b> Lori Carpenter	<b>Title:</b> Finance Director	<b>Email Address:</b> lhall@maconnc.org
--------------------------------	-----------------------------------	--

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

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

**PRIMARY GOVERNMENT FEES**

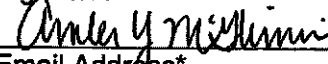
Primary Government Unit	Macon County, NC
Audit Fee	\$ See fee section of engagement letter
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ See fee section of engagement letter
All Other Non-Attest Services	\$ N/A
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$ 50,850.00

**DPCU FEES (if applicable)**

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

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 01/03/20	Email Address* amcghinnis@martinstarnes.com

## GOVERNMENTAL UNIT

Governmental Unit*	
Macon County, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* James Tate, Chairman	Signature*
Date	Email Address jim.tate@maconnc.org

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Lori Carpenter, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* lhall@maconnc.org

**SIGNATURE PAGE – DPCU  
(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

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

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

**DPCU – PRE-AUDIT CERTIFICATE**

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

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

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

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

**PRINT**



## Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates CPAs, P.A. and the  
Peer Review Committee, North Carolina Association  
Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates CPAs, P.A. has received a peer review rating of *pass*.

*Koonce, Wooten & Haywood, LLP*

Koonce, Wooten & Haywood, LLP

May 3, 2018

**Raleigh**  
4080 Barrett Drive  
Post Office Box 17806  
Raleigh, North Carolina 27619

919 782 9365  
919 783 8937 FAX

**Durham**  
3500 Westgate Drive  
Suite 203  
Durham, North Carolina 27707

919 354 2584  
919 489 8183 FAX

**Pittsboro**  
10 Sanford Road  
Post Office Box 1399  
Pittsboro, North Carolina 27312

919 542 6000  
919 542 8764 FAX

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Finance

**SUBJECT MATTER:** Occupancy Tax Penalties

**COMMENTS/RECOMMENDATION:**

Gigi Matthews is requesting for occupancy tax penalties previously assessed upon Highlands Mountain Real Estate to be waived.

Attachments  Yes  No

Agenda Item 11C

HIGHLANDS MOUNTAIN REAL ESTATE, LLC  
154 BEVERLY DRIVE  
METAIRIE, LA 70001  
504-835-6913  
CELL: 504-289-6559  
e-mail: GigiMat154@gmail.com

October 29, 2019

Macon County Board of commissioners  
5 West Main St.  
Franklin, NC 28734

RE: Penalty abatement  
Room Occupancy tax  
250 Warren Road  
Highlands, NC 28741

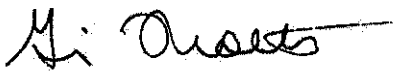
Dear Sir/Madam,

In July and August of 2019, I filed my sales tax returns late which resulted in \$690 in penalties.

I'm asking for abatement of these penalties for reasonable cause. I've been filing sales tax returns since 2007 and been in compliance and my property taxes are always paid timely.

Since the house is only rented a few months every year and the state of North Carolina taxes are due quarterly, I overlooked filing the monthly county returns until I went to prepare the state return. When I realized the error, I filed the returns immediately.

Thank you for your consideration.



Gigi Matthews, owner



**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** Finance

**SUBJECT MATTER:** Occupancy Tax Penalties

**COMMENTS/RECOMMENDATION:**

Lawrence Young is requesting for occupancy tax penalties previously assessed upon Highlands Tree House to be waived.

Attachments  Yes  No

**Agenda Item 11D**

## Kim Camp

---

**From:** Lawrence Young <layoung0802@gmail.com>  
**Sent:** Tuesday, November 05, 2019 11:18 AM  
**To:** kcamp@maconnc.org  
**Cc:** Lawrence Young  
**Subject:** Re: Request for Mitigation of Penalty on Late Occupancy Tax Reports for July and August, 2019

Ms. Kim Camp

Finance Department

Macon County Government

5 West Main St.

Franklin NC 28734

Dear Kim,

I have mailed you checks and Occupancy Tax reports for July and August, 2019 for my small cabin at 159 Raintree Lane, Highlands, NC 28741. As discussed, I have checked my records for these months and the only thing I can conclude with any integrity is that I just screwed up. I also did not file state sales tax reports for these months but am doing so this week. I would request mitigation of the late filing penalty from the County Commissioners in any amount they deem fair and reasonable.

I understate that this letter will go to the Commissioners because you earlier gave me a pass for late payments due to distractions generated by our recovery from Hurricane Harvey, my diagnosis shortly after Harvey of aplastic anemia – myelodysplastic syndrome. and my resulting participation in a clinical trial in the Leukemia Department of M.D. Anderson Cancer Center in Houston. (The clinical trial will continue for the rest of my life so long as it keeps my disease from progressing.)

In the five years prior to the earlier pass, I had a pretty much spotless payment record with your office. I remember that I was one day late on one other occasion and promptly paid that penalty.

For whatever difference it makes, I am a Marine who served in Vietnam in 1966-67 and one other combat zone in 1965. I am on 100% service connected disability from the Veterans Administration due to the referenced disease and two other service connected disabilities.

I appreciate the consideration of this request by the County Commissioners and, as always, appreciate your courtesy, kindness and professionalism.

My Best,

Lawrence ("Larry") Young

**MACON COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** N/A

**SUBJECT MATTER:** Community Funding Pool

**COMMENTS/RECOMMENDATION:**

Karen Wallace will present the FY 19-20' Community Funding Pool recommendations for funding.

Attachments \_\_\_\_\_ Yes   X   No

Agenda Item 11E

# MACON COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

**MEETING DATE:** January 14, 2020

**DEPARTMENT/AGENCY:** N/A

**SUBJECT MATTER:** Consent Agenda

**COMMENTS/RECOMMENDATION:**

- **12A.** Minutes of the December 10, 2019 Regular meeting
- **12B.** Budget Amendments #139-145
- **12C.** Budget Amendment #147
- **12D.** Tax Releases in the Amount of \$590.62 for the month of December
- **12E.** Tax Office Monthly Report

Attachments   X   Yes        No

Agenda Item 12A-12E















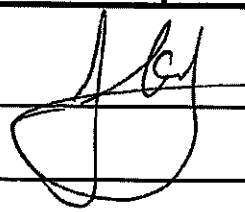


## MACON COUNTY BUDGET

<b>AMENDMENT #</b>	147
<b>FROM:</b>	John Fay
<b>DEPARTMENT:</b>	HOUSING
<b>EXPLANATION:</b>	<del>move budgets between line items</del>

ADDITIONAL FUNDING OF \$40,000

ACCOUNT	DESCRIPTION	LINE ITEM	
		INCREASE	DECREASE
514088	DUKE WEATHERIZATION NEW		
514088-550001	SALARY		
514088-550201	MEDICARE/FICA		
514088-550203	HOSPITALIZATION		
514088-550205	WORKMAN'S COMPENSATION		
514088-550206	LIFE INSURANCE		
514088-550207	RETIREMENT GENERAL		
514088-550701	COUNTY 410K		
514088-556031	WAP ADMIN		
514088-556034	WAP PROGRAM OPERATIONS	40,000	
513831-447249	DUKE WEATHERIZATION NEW	40,000	
	<b>Total</b>	<b>40,000</b>	

REQUESTED BY DEPARTMENT HEAD	
RECOMMENDED BY FINANCE OFFICER	
APPROVED BY COUNTY MANAGER	
ACTION BY BOARD OF COMMISSIONERS	
APPROVED AND ENTERED ON MINUTES DATED	_____
CLERK	

## Schedule A

### Duke Energy Income Qualified Weatherization Program – Project Funding: Macon County Government:

This Schedule A is considered a part of the Memo Of Understanding between the North Carolina Community Action Association and Macon County Government executed on March 10, 2015.

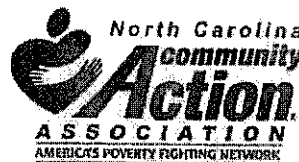
This schedule A is provided to reserve a portion of the Duke Energy Income Qualified Weatherization Program North Carolina funding pool for Macon County Government to be used to reimburse expenditures incurred as allowed under the program guidelines. The amount reserved in this schedule in no way limits the remaining NC Funding Pool that can be requested by Macon County Government as a fixed payment based on completed weatherization jobs as funded by DOE, LIHEAP and HARRP programs administered by the state.

Allowed reimbursable expenditures include: Tier I and Tier II Weatherization, HVAC Upgrades and/or Replacements, and Refrigerator Replacements:

**Funding Period:** January - June, 2020  
**Total Funds Available:** \$ 40,000

**Note:** 5% of the funding is for administration. Macon County Government will receive the funds spent on each project upon completion of work and submission of invoice(s).

North Carolina Community Action Association  
4428 Louisburg Road, Suite 101  
Raleigh, NC 27616  
Phone: (919) 790-5757  
Website: [www.nccaa.net](http://www.nccaa.net)



Signature of NCCAA Official:



1/8/2020

Sharon Goodson, Executive Director of NCCAA

## John Fay

---

**From:** Joel Groce <joel.groce@nccaa.net>  
**Sent:** Wednesday, January 8, 2020 3:08 PM  
**To:** John Fay  
**Cc:** (deborah.b.hill@lmco.com)  
**Subject:** Allocated Funds for Duke Energy Income Qualified Weatherization Program  
**Attachments:** Schedule A - Macon County Government Issued 1.8.2020.pdf

Per your call today, I have attached the schedule of confirmed funding to cover the \$40K of Duke funding that you plan to leverage with HARRP funding to install qualified HVAC units in your service territory.

Joel Groce  
Director of Finance & Administration  
North Carolina Community Action Association  
Phone: 919-790-5757 ext. 108  
Email: [joel.groce@nccaa.net](mailto:joel.groce@nccaa.net)  
Website: <http://www.nccaa.net>

The North Carolina Community Action Association (NCCAA) is a nonprofit, non-partisan organization that advocates on behalf of North Carolina's low-income and elderly citizens to ensure their voice is heard at the local, state and national levels.

Tax Collections  
01/02/20

Detail Transactions by Group

RTCO20303  
Page 1

Group Number REL\*19\*12

Abatement

Effective Date 12/05/19

Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discont Amount	Trn Cde	Check Number	Trans Rev Descriptn
1	12/05/19	126669	19A126669.01	G01	50.58-	50.58-	0.00		0.00				
***			ATLANTA AIRMOTIVE INC		50.58-	50.58-	0.00	0.00	0.00	0.00	R		CLERICA
5	12/30/19	132914	19A132914.12	G01	8.63-	8.63-	0.00		0.00				
***			DELL EQUIPMENT FUNDING LP	F01	1.26-	1.26-	0.00		0.00				
***					9.89-	9.89-	0.00	0.00	0.00	0.00	R		CLERICA
6	12/30/19	125750	19A6582982981	G01	157.37-	157.37-	0.00		0.00				
***			DOWDLE, CHARLES MARCUS LIFE ES	F02	33.68-	33.68-	0.00		0.00				
***					191.05-	191.05-	0.00	0.00	0.00	0.00	R		CLERICA
4	12/20/19	62444	19A6582561191	L02	95.00-		0.00	95.00-	0.00				
***			HAMPTON, BENNY		95.00-	0.00	0.00	95.00-	0.00	0.00	R		CLERICA
3	12/20/19	4757	19A6593863625	G01	103.30-	103.30-	0.00		0.00				
***			MARTIN, WILLIAM (BILL)	F02	22.11-	22.11-	0.00		0.00				
***				L01	95.00-	0.00	0.00	95.00-	0.00				
***					220.41-	125.41-	0.00	95.00-	0.00	0.00	R		CLERICA
2	12/11/19	9601	19A7505212817	G01	20.68-	20.68-	0.00		0.00				
***			UEBELHAUSER, LUDWIG & ROBERTA	F01	3.01-	3.01-	0.00		0.00				
***					23.69-	23.69-	0.00	0.00	0.00	0.00	R		CLEARIC

Tax Code Totals	
F01*19- FR FIRE	4.27-
F02*19- CL CH FR	55.79-
G01*19- GEN TAX	340.56-
L01*19- RES FEE	95.00-
L02*19- CCM FEE	95.00-

Total for Group REL\*19\*12 590.62- 400.62- 0.00 190.00- 0.00 0.00

*****	Totals By	Tax Cycle	*****
Cycle		Current	Delinquent
A		590.62-	0.00

MACON COUNTY MONTHLY  
AD VALOREM TAX COLLECTIONS REPORT

Dec-19

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Write-Offs	Equals Adj Levy	Gross Payments	Less Refunds	Misc Dr/Cr	Net Payments	Outstanding Balance
General Tax	10694773.5	12047.55	-384.92	-4.16	10706431.97	-6033974.34	68410.78	2.55	-5965561.01	4740870.96
Fire Districts	1502510.33	509.07	-83.95	-0.42	1502935.03	-824433.25	0	0	-824433.25	678501.78
Landfill User Fee	922908.11	0	-95	-0.18	922812.93	-511347.02	0	0	-511347.02	411465.91
Totals	13120191.94	12556.62	-563.87	-4.76	13132179.93	-7369754.61	68410.78	2.55	-7301341.28	5830838.65

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Write-Offs	Equals Adj Levy	Gross Payments	Less Refunds	Misc Dr/Cr	Net Payments	Outstanding Balance	Collection Percentage
General Tax	0	29809521.05	-12939.18	-1160.47	28995421.4	-24399828.72	124761.41	20516.87	-24254550.44	4740870.96	83.65
Fire Districts	0	3996765.81	-1914.23	-171.94	3994679.64	-3318376.11	0	2198.25	-3316177.86	678501.78	83.01
Landfill User Fee	0	2554455	-1330	-11.47	2553113.53	-2142984.5	0	1336.88	-2141647.62	411465.91	83.88
Totals	0	35560741.86	-16183.41	-1343.88	35543214.57	-29861189.33	124761.41	24052	-29712375.92	5830838.65	83.6

The collection rate is 83.65% collected on 2019 County general taxes, late listing penalties, discoveries and deferred taxes as of 12/31/19 as compared to 83.83% on 2018 taxes as of 12/31/2018.