

Macon County



MACON COUNTY BOARD OF COMMISSIONERS FEBRUARY 14, 2017 AGENDA

1. Call to order and welcome by Chairman Tate
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) - None
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - A. Remarks regarding opiate epidemic - Jan Stanfield
10. Old Business
 - A. Agreement with Cullasaja Community Association - County Attorney
 - B. Agreement with Otto Community Development Organization - County Attorney
 - C. Discussion regarding funding of teacher supplements
 - D. Discussion regarding funding for Cowee School Arts & Heritage Center
11. New Business
 - A. 2017 audit contract - Finance Director
12. Consent Agenda - Attachment #12

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. Minutes of the January 10, 2017 regular meeting and the February 3, 2017 continued session
- B. Budget Amendments #113-118
- C. Tax Releases
- D. Monthly ad valorem tax collection report (no action necessary)

13.Appointments

14.Closed session (if necessary)

15.Recess until Thursday, February 16, 2017 at 5 p.m. at the Environmental Resource Center at 1624 Lakeside Drive, Franklin, NC for the purpose of holding a joint meeting with the Macon County Planning Board.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: N/A

SUBJECT MATTER: Remarks regarding opiate epidemic

COMMENTS/RECOMMENDATION:

In an e-mail request, Jan Stanfield has asked for time on the agenda. She wrote, "The subject of my presentation will be an impassioned plea to mobilize as a community to fight against the spread of the opiate (and other drugs) epidemic that is killing our children." Explaining that she lost her 24-year-old son to drugs in 2006, she added, "I respectfully request a chance to lend a voice to those who have lost their lives and to the families struggling day by day just to keep their loved ones alive."

Attachments _____ Yes No

Agenda Item 9A

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Governing Board

SUBJECT MATTER: Agreement with Cullasaja Community Association

COMMENTS/RECOMMENDATION:

Stemming from the board's action at the November 15, 2016 continued session, the County Attorney has prepared an "Agreement to Provide Recreation Opportunities" regarding the allocation of \$40,950 to the Cullasaja Community Association for the renovations to the Salem Methodist Church. A copy of the agreement is attached.

Attachments 1 Yes No

Agenda Item 10A

STATE OF NORTH CAROLINA
COUNTY OF MACON

AGREEMENT TO PROVIDE RECREATION OPPORTUNITIES

THIS AGREEMENT made and entered into this the ____ day of February, 2017, by and between Macon County (hereinafter "County"), a North Carolina Body Politic and Corporate, and Cullasaja Community Association, Inc., (hereinafter "Association"), a North Carolina non- profit corporation.

WITNESSETH:

THAT WHEREAS the State of North Carolina by way of N.C. Gen. Stat. § 160A-351 has established the following as policy for the State of North Carolina concerning recreation:

"The lack of adequate recreational programs and facilities is a menace to the morals, happiness, and welfare of the people of this State. Making available recreational opportunities for citizens of all ages is a subject of general interest and concern, and a function requiring appropriate action by both State and local government. The General Assembly therefore declares that the public good and the general welfare of the citizens of this State require adequate recreation programs, the creation, establishment, and operation of parks and recreation programs is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster, and provide these facilities and programs for all of its citizens."

; and

WHEREAS, N.C. Gen. Stat. § 160A-352 provides that "Recreation" means activities that are diversionary in character and aid in promoting entertainment, pleasure, relaxation, instruction, and other physical, mental and cultural development and leisure time experiences; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-444, the County is authorized to establish parks and provide recreational programs; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-449, the County is authorized to contract with and appropriate money to any person, association, or corporation, in order to carry out any public purpose that the County is authorized by law to engage in; and

WHEREAS, there is a need for recreation opportunities in the Cullasaja area of Macon County, North Carolina; and

WHEREAS, Cullasaja Community Association, Inc., (Association), warrants that it does own a building known as the old Salem Church, located at 1201 River Road Franklin, NC 28734 (hereinafter referred to as the the Old Salem Church) and does agree with County as provided for hereinafter for such facility to be used in part for public "recreation" as that term is defined by N.C. Gen. Stat. § 160A-352 and to provide recreational opportunities to the general public at such location, and County does agree with Association as provided for hereinafter to appropriate and provide funds to Association in accordance with the provisions of N.C. Gen. Stat. § 153A-449 to carry out the public purpose of providing recreation opportunities to the general public at the Old Salem Church building; and

WHEREAS, in order for Cullasaja Community Association, Inc. (Association) to be able to perform its obligations hereunder, it will need to perform certain construction activities at said Old Salem Church building as set specified hereinbelow and complete the same in a timely manner.

NOW THEREFORE, IN CONSIDERATION OF THE COVENANTS CONTAINED HEREINAFTER, THE PARTIES DO HEREBY AGREE AS FOLLOWS:

1. That Association warrants unto County that it is the owner of the Old Salem Church located at 1201 River Road Franklin, North Carolina, and it agrees that it shall make the Old Salem Church, located at 1201 River Road, Franklin, North Carolina 28734, open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2017, and the end of June 30, 2017, and it shall provide recreational opportunities to the general public at such location.
2. That Association acknowledges and agrees that in order to make the Old Salem Church building located available to County, as aforesaid, that Association shall immediately perform the following construction activities at the Old Salem Church building and complete the same in a timely manner:
 - A. Repair and replace damaged floor system, approximate cost of \$13,700;
 - B. Construction of ADA Deck and Ramp, approximate cost of \$7,300;
 - C. Repair and Replace Roof, approximate cost of \$13,800; and
 - D. Complete Install of Electrical work, approximate cost of \$23,450.
3. The Association shall perform its obligations hereunder in a nondiscriminatory fashion appropriate for public activity and there shall be no discrimination by it on the basis of race, sex or religion in its performance of such obligation.

4. County shall pay Association a sum not to exceed the sum of \$40,950.00 (the exact sum to be determined and paid in accordance with the provisions of Paragraph #15 below) for making the Old Salem Church open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2017, and the end of June 30, 2027, and for providing recreational opportunities to the general public.
5. Association shall account to County for its expenditures and uses of the monies provided by County to Association in accordance with paragraph number three above and Association shall use such monies only for the public purpose of making the Old Salem Church open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July, 2017, and the end of January 31, 2027, and for providing recreational opportunities to the general public.
6. Association shall at all times properly maintain the Old Salem Church in a condition for use as a safe place of public recreation.
7. This Agreement shall not be construed to be a lease.
8. Association is an independent contractor.
9. Association shall maintain throughout the term of this Agreement property damage insurance and liability insurance in amounts as will protect it against any and all damages, liability, loss and claims to the Association, Old Salem Church, appurtenances and approaches thereto, in any manner caused directly or indirectly by, arising from, incident to, or in connection with its use or occupancy of the Old Salem Church and its performance of its duties under this Agreement.
10. County may periodically inspect and monitor Association's performance of its obligations hereunder.
11. The laws of the State of North Carolina shall control and govern this Agreement. Any controversy or claim arising out of this Agreement shall be settled by action instituted in the appropriate Division of the General Court of Justice in Macon County, North Carolina.
12. This Agreement may be modified only by written agreement executed by the parties hereto.
13. E-VERIFY. Each Party hereto shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if any party hereto utilizes a subcontractor, such party shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

14. IRAN DIVESTMENT ACT CERTIFICATION. Pursuant to N.C.G.S 143-6A-5 (a), each party hereto does hereby truthfully certify at the time of contracting that in accordance with the Iran Divestment Act the Supplier is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. 143-6A-4.
15. Association shall immediately undertake and cause to be constructed those matters referenced in Paragraph #2 above and complete the same in a good and workmanlike manner and in a timely manner. As Association has such construction activities performed and receives invoices for the same, it may present such invoices unto County and upon review and approval of the same by the Macon County Manager and the Macon County Finance Officer, Macon County will pay such invoices up to a sum not to exceed \$40,950, and no more. Macon County shall owe Association no further sums under this Agreement and such payments toward such invoices by Macon County shall constitute full payment of all of its obligations hereunder.

IN WITNESS WHEREOF, the parties have made and executed this Agreement the day and year first above written.

Cullasaja Community Association, Inc.

By: _____
President

ATTEST: _____
Secretary

(Corporate Seal)

Macon County

By: _____
County Manager

PRE-AUDIT CERTIFICATE

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

This the ___ day of February, 2017.

Macon County Finance Officer

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Governing Board

SUBJECT MATTER: Agreement with Otto Community
Development Organization

COMMENTS/RECOMMENDATION:

Again stemming from the board's action at the November 15, 2016 continued session, the County Attorney has prepared an "Agreement to Provide Recreation Opportunities" regarding the allocation of \$44,155 to the Otto Community Development Organization for the renovations to the organization's building. A copy of the agreement is attached.

Attachments 1 Yes No

Agenda Item 10B

STATE OF NORTH CAROLINA
COUNTY OF MACON

AGREEMENT TO PROVIDE RECREATION OPPORTUNITIES

THIS AGREEMENT made and entered into this the 27th day of January, 2017, by and between Macon County (hereinafter "County"), a North Carolina Body Politic and Corporate, and Otto Community Development Organization, Inc., (hereinafter "Organization"), a North Carolina non- profit corporation.

WITNESSETH:

THAT WHEREAS the State of North Carolina by way of N.C. Gen. Stat. § 160A-351 has established the following as policy for the State of North Carolina concerning recreation:

"The lack of adequate recreational programs and facilities is a menace to the morals, happiness, and welfare of the people of this State. Making available recreational opportunities for citizens of all ages is a subject of general interest and concern, and a function requiring appropriate action by both State and local government. The General Assembly therefore declares that the public good and the general welfare of the citizens of this State require adequate recreation programs, the creation, establishment, and operation of parks and recreation programs is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster, and provide these facilities and programs for all of its citizens."

; and

WHEREAS, N.C. Gen. Stat. § 160A-352 provides that "Recreation" means activities that are diversionary in character and aid in promoting entertainment, pleasure, relaxation, instruction, and other physical, mental and cultural development and leisure time experiences; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-444, the County is authorized to establish parks and provide recreational programs; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-449, the County is authorized to contract with and appropriate money to any person, association, or corporation, in order to carry out any public purpose that the County is authorized by law to engage in; and

WHEREAS, there is a need for recreation opportunities in the Otto area of Macon County, North Carolina; and

WHEREAS, Otto Community Development Organization, Inc., (Organization), warrants that it does own a building known as the Otto Community Development Center, located at 60 Fire House Road Otto, NC 28763 (hereinafter referred to as the Otto Community Development Center) and does agree with County as provided for hereinafter for such facility, less and except that portion of the same presently being used by the Otto Volunteer Fire Department, Inc., to be used in part for public "recreation" as that term is defined by N.C. Gen. Stat. § 160A-352 and to provide recreational opportunities to the general public at such location, and County does agree with Organization as provided for hereinafter to appropriate and provide funds to Organization in accordance with the provisions of N.C. Gen. Stat. § 153A-449 to carry out the public purpose of providing recreation opportunities to the general public at said Otto Community Development Center; and

WHEREAS, in order for Otto Community Development Organization, Inc. (Organization) to be able to perform its obligations hereunder, it will need to perform certain construction activities at said Otto Community Development Center building as set specified hereinbelow and complete the same in a timely manner.

NOW THEREFORE, IN CONSIDERATION OF THE COVENANTS CONTAINED HEREINAFTER, THE PARTIES DO HEREBY AGREE AS FOLLOWS:

1. That Organization warrants unto County that it is the owner of the Otto Community Development Center located at 60 Fire House Road Franklin, North Carolina, and it agrees that it shall make the Otto Community Development Center, less and except that portion of the same presently being used by the Otto Volunteer Fire Department, Inc., located at ***, Otto, North Carolina 28763, open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2017, and the end of June 30, 2017, and it shall provide recreational opportunities to the general public at such location.
2. That Organization acknowledges and agrees that in order to make said Otto Community Development Center available to County, as aforesaid, that Organization will immediately perform the following construction activities at the Otto Community Development Center building and complete the same in a timely manner:
 - A. HVAC replacement, approximate cost of \$18,400;
 - B. Flooring Replacement, approximate cost of \$18,965;
 - C. Electrical work, approximate cost of \$4,950; and
 - D. Roof Replacement, approximate cost of \$15,840.

3. The Organization shall perform its obligations hereunder in a nondiscriminatory fashion appropriate for public activity and there shall be no discrimination by it on the basis of race, sex or religion in its performance of such obligation.
4. County shall pay Organization a sum not to exceed the sum of \$44,155.00 (the exact sum to be determined and paid in accordance with the provisions of Paragraph #15 below) for making the said Otto Community Development Center, less and except that portion of the same presently being used by the Otto Volunteer Fire Department, Inc., open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2017, and the end of June 30, 2027, and for providing recreational opportunities to the general public.
5. Organization shall account to County for its expenditures and uses of the monies provided by County to Organization in accordance with paragraph number three above and Organization shall use such monies only for the public purpose of making the Otto Community Development Center open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July, 2017, and the end of January 31, 2027, and for providing recreational opportunities to the general public.
6. Organization shall at all times properly maintain the Otto Community Development Center in a condition for use as a safe place of public recreation.
7. This Agreement shall not be construed to be a lease.
8. Organization is an independent contractor.
9. Organization shall maintain throughout the term of this Agreement property damage insurance and liability insurance in amounts as will protect it against any and all damages, liability, loss and claims to the Organization, Otto Community Development Center, appurtenances and approaches thereto, in any manner caused directly or indirectly by, arising from, incident to, or in connection with its use or occupancy of the Otto Community Development Center and its performance of its duties under this Agreement.
10. County may periodically inspect and monitor Organization's performance of its obligations hereunder.
11. The laws of the State of North Carolina shall control and govern this Agreement. Any controversy or claim arising out of this Agreement shall be settled by action instituted in the appropriate Division of the General Court of Justice in Macon County, North Carolina.
12. This Agreement may be modified only by written agreement executed by the parties hereto.

13. E-VERIFY. Each Party hereto shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if any party hereto utilizes a subcontractor, such party shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.
14. IRAN DIVESTMENT ACT CERTIFICATION. Pursuant to N.C.G.S 143-6A-5 (a), each party hereto does hereby truthfully certify at the time of contracting that in accordance with the Iran Divestment Act the Supplier is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. 143-6A-4.
15. Organization shall immediately undertake and cause to be constructed those matters referenced in Paragraph #2 above and complete the same in a good and workmanlike manner and in a timely manner. As Organization has such construction activities performed and receives invoices for the same, it may present such invoices unto County and upon review and approval of the same by the Macon County Manager and the Macon County Finance Officer, Macon County will pay such invoices up to a sum not to exceed \$44,155, and no more. Macon County shall owe Organization no further sums under this Agreement and such payments toward such invoices by Macon County shall constitute full payment of all of its obligations hereunder.

IN WITNESS WHEREOF, the parties have made and executed this Agreement the day and year first above written.

Otto Community Development Organization, Inc.

By: _____
President

ATTEST: _____
Secretary

(Corporate Seal)

Macon County

By: _____
County Manager

PRE-AUDIT CERTIFICATE

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

This the ___ day of February, 2017.

Macon County Finance Officer

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Macon County Schools

SUBJECT MATTER: Discussion regarding funding of teacher supplements

COMMENTS/RECOMMENDATION:

As a follow up to the board's conversations at its December 13, 2016 regular meeting and the February 3, 2016 continued session, the matter of additional funding for teacher supplements is back on the agenda. The text below is a summary of the issue from the Finance Director:

At the February 3rd work session, Ronnie Beale brought up the school supplements and I didn't have the amount with me so he said we would talk about it at the February 14th meeting. The school supplements for FY 16-17 were \$454,036 but the County only budgeted \$430,621 (based on previous years history) thus creating a shortfall of \$23,415. The County paid \$430,621 to the school system since that was the budgeted figure. I assume the discussion will be whether or not to fund the shortfall.

Attachments _____ Yes No

Agenda Item 10C

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Governing Board

SUBJECT MATTER: Cowee Schools Arts & Heritage Center

COMMENTS/RECOMMENDATION:

This item will again center on county funding of the center for the remainder of the fiscal year. A copy of a report from Bob McCollum, chairman of the center's advisory board, is attached for your information.

Attachments 1 Yes No

Agenda Item 10D

To: Macon County Board of Commissioners

January 19, 2017

From: Advisory Board / Cowee School Arts and Heritage Center (CSAHC)

Dear Sirs,

As promised at the County Commission meeting on January 10th, please find attached a general information package highlighting the activities and accomplishments of the Center as well as a financial report for each year since the center established its own non-profit account. Please feel free to contact me with any questions you may have regarding this information.

The CSAHC Advisory Board would like to extend an open invitation to the Commissioners for visits to the center to review ongoing projects and activities or to inspect the facilities. The Board would be honored to host a Commission meeting at some future date, so we extend that offer as well.

Once again, I want to thank the Commission for its support of the Center and let you know that we look forward to working with you to insure the future and continued success of the Cowee School Arts and Heritage Center. Thank you for your time and willingness to serve the people of Macon County.

Respectfully,

Bob McCollum

Robert (Bob) McCollum
Chairman
Cowee School Arts & Heritage Center
828-507-5760
bobboh1@yahoo.com

Cowee School Arts & Heritage Center (CSAHC)

General Information & Financial Overview Package

Mission Strategy:

To offer high-quality local arts, crafts, food training, shared-use kitchen, entrepreneurship training, and space for activities related to the center's mission in a geographic area not currently served by a heritage center at prices comparable to other similar centers.

Business Plan Goals: The 11 goals that appear in the original business plan, all of which have been met.

1. Usefulness and appeal to local residents
2. Usefulness and appeal to non-residents
3. Flexibility in accommodating uses that fall under the Center's mission
4. Strong relationships with a wide range of local and regional partners
5. Varied programs, classes, events, and exhibits that attract return visitors
6. Strong Commitment from Macon County
7. Motivated community donors and volunteers
8. Wide variety of external grant funding sources
9. Wide advertising
10. High quality events
11. Year by year increased financial self-sufficiency

The CSAHC currently has eight entrepreneurial enterprises operating out of the center's main building and adjacent commercial kitchen. The high cost of commercial production and display space (a major contributor to the failure of many small businesses) would otherwise prohibit the existence of these small businesses were it not for the low rental rates provided by the center.

Business Enterprises: Main Building

1. Cowee Pottery School
2. Jon Hoglum Artist / Teacher
3. Cynthia Kinnard Artist
4. Teresa Bouchonnet Cowee Weaving / Textiles
5. Traditional Wood Crafting

Business Enterprises: Commercial Kitchen

1. Happy Go Lucky Foods / Health Food Bars
2. Ray Flenor / Pies
3. Baking / Artisan Breads

- The CSAHC also maintains a gallery for the display and sale of items produced at the center as well as those of regional artists wishing to sell a product that fits with the theme of the center.

Center Tenants Renting Educational Space:

1. Eastern Band of the Cherokee Indians
 2. Macon County Historical Society
 3. Cowee Community Development Organization
 4. Macon County History and Genealogical Research Group
 5. Fun & Fitness Group
 6. Southeastern Bluegrass Association
- The Cowee Community Development Organization has been a key component in both the creation of the center as well as the success of its ongoing programs and activities.
 - The CSAHC and the Folk Heritage Association of Macon County sponsor an education program which brings all Macon County and Cherokee Tribal School fourth grade classes to the center for a day of history and cultural heritage education as well as hands on arts and craft projects.
 - The Franklin Area Folk Festival drew over two thousand visitors in 2016. The Folk Heritage Association attendance survey data shows that these visitors came from 51 different cities in 14 different states. While most visitors were from North Carolina and surrounding states this data confirms the growing popularity of the festival and the willingness of tourists to include Macon County and the Folk Festival as a destination in their travel planning.

Special Events:

1. Franklin Area Folk Festival
 2. Cowee Christmas
 3. Concert Series
 4. Cowee Baptist Church Annual Pig Pickin'
 5. Cowee Fire Dept. Gospel Singing
 6. Moonlight Moonshine Race & Concert
 7. Smoky Mountain Relay / Cross Country Race
- The Smoky Mountain Relay race is a seven-year-old internationally recognized two-day cross country event which begins in Hendersonville and ends in Bryson City. This race brings in some of the best cross country racers in the world and the Cowee School Arts and Heritage Center is the half-way point and overnight stop-over for all racers and their support teams. This puts between 800 and 1,000 participants in Macon County restaurants, hotels, bed and breakfasts, campgrounds and retail stores.

Activities & Services

- | | | |
|-----------------------|----------------------------------|---|
| 1. Pickle Ball League | 7. Business & Civic Meetings | 13. Traditional Mountain Clogging |
| 2. Badminton League | 8. Playground / Track | 14. Cooking Classes |
| 3. Dance Classes | 9. Picnic Shelter | 15. Family Reunions, Birthday Parties |
| 4. Baseball | 10. NC Extension Service Classes | Anniversaries, Blood Drives |
| 5. Basketball | 11. Exercise Classes | Fire Dept. Training, MAMA Landing Site |
| 6. Cafeteria Rental | 12. Contra Dances | Benefit Events (no charge for facility use) |
| | | Community Garden Plots |

Notes of Interest:

- The CSAHC maintains a strong working relationship with the Folk Heritage Association of Macon County, Cowee Community Development Organization, Eastern Band of the Cherokee Indians, Blue Ridge Heritage Foundation, and Mainspring, as well as 26 other cooperating and granting agencies.
- The CSAHC is a business incubator facility providing entrepreneurial opportunity to small businesses, affording them the chance to grow while returning tax revenue to Macon County and the State of NC.
- In 2016 the CSAHC had 7,000+ user visits (all events & classes)
- In 2016 the CSAHC logged \$35,008.00 worth of volunteer hours. These 1,602 logged hours are valued by the State of NC (for grant purposes) to have a value of \$20 each. This is the cost equivalent of one full time employee.
- In the last 18 years over \$20 million have been invested in what is currently called the Nikwasi, Cowee, Cherokee Cultural Corridor. Highway 28 North will soon receive federal designation as part of the "Trail of Tears" which will greatly expand the recognition and awareness of this area as a cultural travel destination. As we move forward, many cooperating agencies are looking to CSAHC to be the hub and focal point of this continued development.
- The 326-acre Cowee / West's Mill Historic District is the largest federally recognized historic district west of Asheville.
- Built with native stone by the Civilian Conservation Corps in 1943, the Cowee School is listed in the National Register of Historic Places.
- Cowee town was the diplomatic center of the Middle Cherokee and was the site of several battles which helped set the stage for the American Revolution.
- The Cowee Community was home to the largest population of African Americans west of the Balsam Mountains.
- The US Highway 28 North corridor is designated as a North Carolina Scenic By-Way.
- The CSAHC maintains a strong partnership with the Cowee Baptist and Snow Hill Methodist Churches.

Financial Overview: Macon County funding assistance: 2013-2014 \$122,990.00

2014-2015 \$81,332.00

2016-2017 \$82,120.00

2016-2017 \$70,000.00 ½ (\$35,000) for 6 mos. of 2016

- This represents a total decrease in county financial support of 43%, or an average of 10.75% per year. This number is actually higher because unspent funds have been returned to the county every year.

Building for the Future:

- Continue to build donor support base
- Seek out additional grant sources
- Expand corporate sponsorships
- Organize and expand the number of volunteers and volunteer opportunities
- Expand educational programs
- Expand public knowledge and image of the CSAHC (print and electronic media)
- Improve communications with Macon County Govt. and partners

The following are the income and expense sheets for each year of operation for the non-profit. Generally speaking, the non-profit raises funds to pay for the programmatic activities that take place in the center while the county generally covers maintenance and operating expenses. This combination has allowed the center to subsidize its programs and activities and keep rates affordable to families.

Macon County Heritage Center
Cowee School Arts & Heritage Center
July 1, 2014 through December 31, 2014 Income & Expense

Month	Opening Balance	Closing Balance	Income	Expense	Totals
<i><u>Account opened 7/1/14</u></i>					
Jul-14	7,370.00	7,370.00	0.00	0.00	0.00
Aug-14	7,370.00	7,064.00	1,059.00	1,366.00	-307.00
Sep-14	7,064.00	6,131.00	646.00	1,578.00	-932.00
Oct-14	6,131.00	3,576.00	3,026.00	5,582.00	-2,556.00
Nov-14	3,576.00	3,260.00	360.00	676.00	-316.00
Dec-14	3,260.00	3,260.00	0.00	0.00	0.00
Totals			5,091.00	9,202.00	-4,111

Macon County Heritage Center
Cowee School Arts & Heritage Center
January 1, 2015 through December 31, 2015 Income & Expense

Month	Opening Balance	Closing Balance	Income	Expense	Totals
Jan-15	3,260.00	2,992.00	0.00	268.00	-268.00
Feb-16	2,992.00	2,778.00	0.00	213.00	-213.00
Mar-16	2,778.00	7,279.00	4,675.00	174.00	4,501.00
Apr-16	7,279.00	7,663.00	1,039.00	655.00	384.00
May-16	7,663.00	12,620.00	7,024.00	2,067.00	4,957.00
Jun-16	12,620.00	11,511.00	3,309.00	4,418.00	-1,109.00
Jul-16	11,511.00	12,474.00	4,768.00	3,805.00	963.00
Aug-16	12,474.00	12,273.00	4,750.00	4,950.00	-200.00
Sep-16	12,273.00	14,186.00	3,644.00	1,731.00	1,913.00
Oct-16	14,186.00	12,373.00	2,551.00	4,364.00	-1,813.00
Nov-16	12,373.00	15,352.00	4,163.00	1,184.00	2,979.00
Dec-16	15,352.00	17,660.00	4,454.00	2,145.00	2,310.00
Totals			40,377.00	25,974.00	+14,404

Macon County Heritage Center
Cowee School Arts & Heritage Center
January 1, 2016 through December 31, 2016 Income & Expense

Month	Opening Balance	Closing Balance	Income	Expense	Totals
Jan-16	17,660.00	19,049.00	1,630.00	241.00	1,389.00
Feb-16	19,049.00	20,981.00	1,961.00	28.00	1,933.00
Mar-16	20,981.00	20,140.00	407.00	1,248.00	-841.00
Apr-16	20,140.00	23,512.00	3,500.00	128.00	3,372.00
May-16	23,512.00	25,356.00	3,922.00	2,078.00	1,844.00
Jun-16	25,356.00	21,778.00	632.00	4,211.00	-3,579.00
Jul-16	21,778.00	21,120.00	3,194.00	3,851.00	-657.00
Aug-16	21,120.00	18,027.00	2,849.00	5,942.00	-3,093.00
Sep-16	18,027.00	23,074.00	9,488.00	4,441.00	5,047.00
Oct-16	23,074.00	19,511.00	4,041.00	7,604.00	-3,563.00
Nov-16	19,511.00	17,625.00	746.00	2,632.00	-1,886.00
Dec-16	17,625.00	17,922.00	2,251.00	1,955.00	296.00
Totals			34,621.00	34,359.00	+262

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Finance

SUBJECT MATTER: 2017 Audit Contract

COMMENTS/RECOMMENDATION:

The Finance Director is seeking approval of the audit contract with Martin Starnes & Associates for Fiscal Year 2016-17 at a total cost of \$65,150 (same price as the previous year). A copy of the "Contract to Audit Accounts" is attached for your information.

Attachments 1 Yes No

Agenda Item 11A

CONTRACT TO AUDIT ACCOUNTS

Of Macon County, NC
Primary Governmental Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 2nd day of February, 2017,

Auditor: Martin Starnes & Associates, CPAs, P.A. Auditor Mailing Address: _____

730 13th Avenue Dr. SE, Hickory, NC 28602

Hereinafter referred to as The Auditor

and Board of Commissioners (Governing Board(s)) of Macon County, NC

(Primary Government)

and N/A : hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. 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 will 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 generally accepted auditing standards. 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 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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 has met the requirements for a peer review and continuing education as specified in *Government*

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit 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 GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 will 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 findings, together with his recommendations for improvement. That written report must 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 records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: **Fees listed on signature pages.**)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. 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 #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

Primary Governmental Unit

N/A

Discretely presented component units if applicable

17. Special provisions should be limited. Please list any special provisions in an attachment.
18. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.**
21. 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.
22. **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.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. 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).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.)

Macon County, NC

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Macon County, NC

- FEES

Year-end bookkeeping assistance - [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$50,950

Preparation of the annual financial Statements \$14,200

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 above. 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 audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 48,862.50

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Martin Starnes & Associates, CPAs, P.A.

Name of Audit Firm

By Amber Y. McGhinnis, Senior Audit Manager

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date February 2, 2017

Email Address of Audit Firm

Governmental Unit Signatures:

Name of Primary Government

By James P. Tate, Chairman

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A

Chair of Audit Committee - Type or print name

N/A

**

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Lori M. Hall, Finance Director

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

lhall@maconnc.org

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.)

Macon County, NC

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

N/A

FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] N/A

Audit N/A

Preparation of the annual financial Statements N/A

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 above. 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 audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

N/A

Name of Discretely Presented Component Unit

By N/A

DPCU Board Chairperson: Type or print name and title

N/A

Signature of Chairperson of DPCU governing board

Date N/A

By N/A

Chair of Audit Committee - Type or print name

N/A

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

N/A

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By N/A

DPCU Finance Officer:

Type or print name

N/A

DPCU Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

N/A

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

N/A

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – NEW: It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Darrus Cofield at 919-814-4299 darrus.cofield@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – **There are now 2 Signature Pages: one for the Primary Government and one for the DPCU.** Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a).** **NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.**
 9. Please place the date the Unit's Governing Board **and the DPCU's governing Board (if applicable)** approved the audit contract in the space provided.
 - a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board **and the DPCU's Chairperson (if applicable)** been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
 10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
 11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
 12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
 13. **NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.**



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

SYSTEM REVIEW REPORT

To the Partners of Martin Starnes & Associates, CPAs, P.A.
and the Peer Review Committee of the 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, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

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, 2014, 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 21, 2015

Raleigh
6060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3511 Shannon Road
Suite 100
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 5764 FAX

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

MEETING DATE: February 14, 2017

DEPARTMENT/AGENCY: Governing Board

SUBJECT MATTER: Consent Agenda

DEPARTMENT HEAD COMMENTS/RECOMMENDATION:

- A. **Minutes** – Consideration of the minutes from the January 10, 2017 regular meeting and the February 3, 2017 continued session. The continued session minutes will be forwarded via a separate e-mail prior to the meeting.
- B. **Finance** – Consideration of Budget Amendments #113 through #118, per Attachment 12B.
- C. **Tax releases** – Consideration of tax releases for the month of January 2017 in the amount of \$307.06.
- D. **Ad valorem tax collection report** – No action is necessary.

COUNTY MANAGER'S COMMENTS/RECOMMENDATION:

Attachments Yes No

Agenda Item 12 (A) (B) (C) and (D)

MACON COUNTY BOARD OF COMMISSIONERS
JANUARY 10, 2017
MINUTES

Chairman Tate called the meeting to order at 6:01 p.m. and welcomed those in attendance. All Board Members, the County Manager, Deputy Clerk, Finance Director, County Attorney, members of the news media and interested citizens were present.

ANNOUNCEMENTS: Chairman Tate pointed out that some members of the board and the County Manager were leaving after the meeting to travel to Raleigh for the upcoming North Carolina Association of County Commissioners (NCACC) Legislative Goals Conference. The County Manager reminded the board of the need to choose a voting delegate for the conference. Those in attendance then watched a video from the association that provided an update on recent NCACC activities.

MOMENT OF SILENCE: Chairman Tate asked those in attendance to observe a moment of silence.

PLEDGE TO THE FLAG: Led by Commissioner Shields, the pledge to the flag was recited.

PUBLIC COMMENT PERIOD: Jeff Pritz addressed the board regarding what he termed as deceptive towing practices. He explained that he was recently involved in an accident and following it, wanted to have his vehicle towed to his home. However, he said the driver for the wrecker service informed him that the vehicle must be towed to their shop, and Mr. Pritz said that he eventually told the driver that if that was the case then he would call the sheriff and have the driver charged with kidnapping. He then described another incident where he said a woman was involved in an accident and the tow bill was \$200, but due to a \$34 per day fee to store the vehicle, the bill ended up in excess of \$500 and the woman was told she could either pay it or bring in her title. He said the woman was never informed of the storage charge, and told the board

he would like to see that people are told about all of this up front, that it be provided in written form and the driver of the vehicle would need to sign an acknowledgment of receiving it. This led to discussion among the board members and the County Attorney as to whether the county has any role in this matter, with Chairman Tate telling Mr. Pritz that he was "not sure this is anything we have authority over." The County Attorney said this was regulated by the state, and could possibly rise to the level of unfair and deceptive trade practices. **Narelle Kirkland** spoke to the board regarding the Little Tennessee River Greenway, and said that since the aftermath of Hurricane Ivan, no repairs had been made to the greenway and she wanted to "urgently request" that the County Manager designate someone to walk the greenway and check for damage and needed repairs.

ADDITIONS, ADJUSTMENTS TO AND APPROVAL OF THE AGENDA: Upon a motion by Commissioner Beale, seconded by Commissioner Shields, the board voted unanimously to make additions to and approve the agenda as adjusted, as follows:

- To add as Item 10C under Old Business liaison assignments for the board members, per Chairman Tate.
- To remove Item 11A under New Business (Sanders Road Resolution Request) and to replace it with another matter concerning the North Carolina Department of Transportation, per the County Manager.
- To add as Item 11F under New Business the designation of a voting delegate for the NCACC Legislative Goals Conference, per Chairman Tate.
- To add a presentation by Bob McCollum regarding the Macon County Heritage Center as Item 9C under Reports/Presentations, per Commissioner Beale.

PRESENTATION OF THE ANNUAL AUDIT REPORT: Jill Vang with Martin Starnes & Associates, CPAs, presented a PowerPoint presentation on the county's annual financial report for the fiscal year ended June 30, 2016. Among the highlights, she told the board that her firm gave an "unmodified opinion," which means that they found no material misstatements and is the best opinion they can give. She said there were no findings or questioned costs and no material internal control weaknesses were identified. She also commented on the pleasant and cooperative staff in the Finance Department. She said the county's fund balance increased by \$3,443,116 to \$25,438,347, explaining that fund balance serves as a measure of the county's financial resources available. She then offered an explanation of "available fund balance," adding that the county's total stands at \$21,885,857. The available fund balance as a percent of the county's general fund is equal to 48.31 percent, or a little more than six months' worth of operating expenses. She provided an overview of general fund revenues and expenditures, with ad valorem taxes accounting for 58 percent of the county's revenue. She said that

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property tax revenue increased approximately \$1.3 million over the prior year with a collection rate of 98.25 percent. The top three expenditure categories continue to be public safety, human services and education, which together account for 74 percent of total expenditures, and expenditures for all three increased from the prior year. Ms. Vang concluded her presentation with brief comments regarding the status of the county's Solid Waste Enterprise Fund. She asked if the board had any questions, and Commissioner Higdon asked her did the amount of the county's fund balance "throw up a flag" in the eyes of the auditors, and she responded that the firm could do a comparison with other counties having similar populations. No formal action was required.

HOME-USE MEDICAL WASTE DISPOSAL: Solid Waste Director Chris Stahl presented a PowerPoint presentation regarding SHARPS management in Macon County and the need to protect the department's personnel. He also presented the board members with copies of a draft brochure entitled "Home-Use SHARPS Disposal." He explained that there is an inherent risk to workers that cannot be managed effectively once sharps are in the waste stream, saying that regardless of the container used or the markings on it, it is extremely unlikely that those containers placed in the waste stream will make it through intact during the disposal process. Over the past 15 years, he said three solid waste employees have had needle sticks requiring follow-up monitoring for communicable diseases. Adding to the problem, Mr. Stahl said regulations and precautions for the disposal of home-use SHARPS are virtually non-existent and that these devices do not even meet the definition of medical waste. "Once it is thrown in the trash can, we lose the ability to control it," he told the board. Therefore, he said he wants to provide more public information about the issue to provide best management practices for disposing of the SHARPS. The main thing for solid waste, he said, is that if residents bring the SHARPS to the recycling centers, they need to be placed in a separate container. In addition to dedicated drop-off containers at each convenience center, he also noted there are kiosks that could be placed at certain locations where the SHARPS could be dropped off at no charge. He also suggested that the board might need to amend the county's solid waste ordinance to require proper disposal, pointing out that the program is for home use and not healthcare service providers. He concluded by telling the board that the estimated expenditure associated with the program could be as much as \$10,000, and the consensus of the board was for Mr. Stahl to move forward. No formal action was taken.

COWEE SCHOOL ARTS & HERITAGE CENTER PRESENTATION: Bob McCollum, the chairman of the advisory board at the Cowee School Arts & Heritage Center, gave the board an overview of the activity at the center, explaining that it had been county funded for three and a half years and it was now time for a "re-evaluation." He said the center began with a business plan that had 11 goals, all of which have been met, with one of those being

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increased self sufficiency and an expected decline in dependence on county government. He said this fiscal year the center had been allocated \$35,000 to operate on a six-month basis, and it was now time to revisit the funding issue. He described the five business enterprises operating the main part of the building as well as the three operating out of the center's commercial kitchen, saying those businesses might not exist otherwise. He also talked about other tenants who rent educational space, the types of special events held there and a list of activities and services provided. He went over a number of statistics related to the center's growth, saying it was being "recognized as a true Macon County facility" and that the "future potential there is great." In closing, Mr. McCollum said he wanted to emphasize how far the center had come, and would welcome the opportunity to "sit down and talk board to board" if possible. Following further discussion, Chairman Tate suggested that Commissioner Higdon, Commissioner Beale and the County Manager meet with representatives of the center, and a meeting date of Thursday, January 26th at 6 p.m. was arranged, with Chairman Tate adding that the meeting would include a discussion of the funding needed to finish this fiscal year and for the upcoming one. No formal action was taken.

Chairman Tate declared a recess at 7:27 p.m.

Chairman Tate called the meeting back to order at 7:36 p.m.

SONCVET INTERLOCAL AGREEMENT AMENDMENT: Macon County Transit Director Kim Angel and the County Attorney explained that the existing regional veterans transportation program was being expanded to include Graham County and Mountain Projects, Inc., with Macon County continuing to serve as the lead agency. Ms. Angel said the new agreement would bring the entire region together under one software system. Following discussion and the County Attorney noting some minor changes to the agreement, upon a motion by Commissioner Beale, seconded by Commissioner Gillespie, the board voted unanimously to approve a "Resolution Concerning Approval of the Entry and Execution of the Second Amendments to the Interlocal Agreement and Contract Concerning the SoNCVet: Southwestern NC One-Call One Click Center for Veterans Transportation project." A copy of the resolution (**Attachment 1**) and the accompanying amendments to the interlocal agreement and contract (**Attachment 2**) are attached and are hereby made a part of these minutes.

WATER LINE PROJECT ON PANSELL LANE: Mr. Stahl told the board he was seeking authorization to proceed with replacing an existing water line along Pannell Lane as an ancillary project associated with the construction of the new landfill cell. Mr. Stahl said that he had approached all of the property

owners individually and all were willing to grant access. He showed the board a map outlining the location of the line and there was discussion regarding the abandonment of the property owners' drinking water wells. The County Attorney raised the issue of the need for a resolution to exempt the project from the bid process for engineering services, and Commissioner Gillespie asked questions about the ownership and cost of the water line. This was followed by discussion of doing a request for proposals for the engineering work and how that would affect the timeline for the project. Following further discussion, Commissioner Shields made a motion to adopt a resolution exempting the project from the bid process for engineering services, as it was less than \$50,000. Commissioner Beale seconded the motion, and during discussion, Commissioner Gillespie voiced his "reservations," as did Commissioner Higdon and Chairman Tate. The board then voted 4-1, with Commissioner Gillespie opposing, to adopt the resolution, a copy of which is attached **(Attachment 3)** and is hereby made a part of these minutes. The board then turned its attention to the proposal for engineering services for the water line relocation from McGill Associates in the amount of \$31,600, a copy of which is attached **(Attachment 4)** and is hereby made a part of these minutes. Commissioner Shields made a motion to approve the proposal as presented. Commissioner Beale stated that he would second the motion because it would make Mr. Stahl's work easier, especially in terms of working with the Town of Franklin, which uses McGill Associates as its primary engineer. During discussion, Chairman Tate told Mr. Stahl that the right thing to do is to keep the project moving. Commissioner Higdon expressed his displeasure with the process, and the board voted 4-1 to approve the proposal, with Commissioner Gillespie opposing. The board also gave its consensus for the County Attorney to proceed with any of the necessary legal work involved in the project.

2017 COMMITTEE LIAISON ASSIGNMENTS: Chairman Tate presented his list of commissioner liaison assignments along with a list of committees that he felt needed to be eliminated, a copy of which is attached **(Attachment 5)** and is hereby made a part of these minutes. The County Attorney suggested that the board take formal action in regard to eliminating those committees and Commissioner Beale made a motion to do so "until such time as they may become necessary." Commissioner Gillespie seconded the motion and it was approved unanimously. The discussion then turned to the assignments, particularly the ones regarding the Board of Health. Following discussion, the board agreed by consensus to send the Board of Health a letter stating that Commissioner Higdon has resigned from his seat on that board and Chairman Tate has been appointed to serve the remainder of the term.

WAIVER OF TIPPING FEE FOR LITTER PICKUP: Keith Blazer, an engineer with the North Carolina Department of Transportation (NCDOT) asked the board to consider a waiver of the landfill tipping fee for a private contractor who

is picking up litter along the main highways of the county. Mr. Blazer explained that NCDOT has entered into an agreement with Birchfield Contracting LCC to provide litter pickup in the county six times a year along each of the major thoroughfares – a total of 141 “shoulder” miles. He noted that the county was under no obligation to waive the fee, but explained that it was done in other counties. The waiver would only pertain to litter picked up in Macon County. Mr. Stahl noted that only the board can waive the tipping fee. Chairman Tate suggested having the County Manager and County Attorney work with NCDOT to negotiate the appropriate agreement, and the board agreed by consensus to move forward and have the County Manager report back at a future meeting. No formal action was taken.

CONTRACT FOR SCRAP TIRE DISPOSAL: Mr. Stahl told the board that he learned in the week prior that the county’s current vendor for scrap tire recycling, Northeast Georgia Tire, has sold their assets to another vendor, US Tire. However, he said US Tire has agreed to collect and process scrap tires from the county under the terms of the contract with Northeast Georgia Tire for a period lasting up to April 28, 2017. To that end, he asked the board to approve a Recycling and Disposal Contract with US Tire and to authorize the County Manager to execute it. He said this will allow for the opportunity to complete the bid process for a new long-term service provider. Following questions from the board members, and upon a motion by Commissioner Gillespie, seconded by Commissioner Shields, the board voted unanimously to approve the contract as submitted and to authorize the County Manager to sign it. A copy of the contract is attached (Attachment 6) and is hereby made a part of these minutes. In closing, Mr. Stahl informed the board that the grading and construction of new landfill cell is complete.

SCALY MOUNTAIN RECREATIONAL AGREEMENT: The Finance Director presented an updated version of the “Agreement to Provide Recreation Opportunities” between the county and the Scaly Mountain Historical Society, Inc. She explained that this was the annual agreement by which the county provides \$5,000 in funding to the society and requested approval of the document. Upon a motion by Commission Beale, seconded by Commissioner Gillespie, and following further discussion of similar agreements with other community-based organizations, the board voted unanimously to approve the agreement as presented, a copy of which is attached (Attachment 7) and is hereby made a part of these minutes.

RATIFICATION OF DECEMBER 12, 2016 E-MAIL POLL OF THE BOARD: Following a brief explanation by the County Manager, the board ratified the action taken stemming from a December 12, 2016 e-mail poll of the board regarding the county acting as its own general contractor for the renovations of the Robert C. Carpenter Building. A copy of the initial e-mail is attached (Attachment 8) and is hereby made a part of these minutes.

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RATIFICATION OF DECEMBER 28, 2016 E-MAIL POLL OF THE BOARD:

Following an explanation by the County Manager, the board ratified the action taken stemming from a December 28, 2016 e-mail poll of the board regarding the revised pictometry contract. The previous contract called for six annual payments, and the new one will have two lump sum payments, one in July of this year and another in 2021 in order to be compliant with state statute. A copy of the initial e-mail is attached **(Attachment 9)** and is hereby made a part of these minutes.

NCACC VOTING DELEGATE: Upon a motion by Commissioner Gillespie, seconded by Commissioner Shields, the board voted unanimously to appoint Commissioner Beale as the county's voting delegate for the NCACC Legislative Goals Conference to be held in Wake County January 12-13, 2017.

CONSENT AGENDA: Upon a motion by Commissioner Higdon, seconded by Commissioner Shields, the board voted unanimously to approve the items on the consent agenda as follows: (A) the minutes of the December 13, 2016 regular meeting; (B) the following budget amendments: **#93** for the Department of Social Services to allocate a \$300 Christmas donation for foster care; **#94** for Transit to add \$2,353 in additional revenue from the sale of replaced Transit vans; **#95** for the Sheriff's Department to appropriate \$3,406 from an insurance settlement; **#96** for the Sheriff's Department to appropriate a \$35,000 donation to the department; **#97** for the Sheriff's Department to appropriate \$36,185 in donations, \$12,225 in calendar sales and to carry forward \$3,378 from fund balance for a total of \$51,788; **#98** for Emergency Medical Services to appropriate \$2,500 in donations and **#99** Emergency Management to appropriate \$6,000 for tower rent from the radio station (copies of the amendments are attached); (C) tax releases for December 2016 in the amount of \$761.84. (A computer printout of the releases is on file in the Tax Department and the Deputy Clerk's office.)

TAX SETTLEMENT: Following a brief explanation by the County Attorney, and upon a motion by Commissioner Beale, seconded by Commissioner Higdon, the board voted unanimously to approve a tax settlement with Peter Knoop in the amount of \$144.88 as recommended by Tax Administrator Richard Lightner.

RECESS: With no other business, and at 9:01 p.m., Chairman Tate recessed the meeting until Friday, February 3, 2017 at 12 p.m. in the commission boardroom on the third floor of the Macon County Courthouse, 5 West Main Street, Franklin, NC. Commissioner Gillespie requested that staff minimize the amount of documentation related to agenda items that the board members receive at the meeting and asked that it be placed in the agenda packet so that it could be reviewed prior to the meeting. Chairman Tate noted that the

purpose of the continued session was to hold the annual budget kickoff work session and for the board members to be thinking about the direction for the upcoming fiscal year.

Derek Roland
Ex Officio Clerk to the Board

Jim Tate
Board Chairman

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DEPARTMENT: HEALTH

EXPLANATION: New Agreement Addendum with additional monies.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115155-556011	Maternal Healt-Operating Supplies	\$ 1,600.00	
113511-436026	Maternal Health- State	\$ 1,600.00	

REQUESTED BY DEPARTMENT HEAD _____

RECOMMENDED BY FINANCE OFFICER *Kerrin Hall*

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS _____

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # _____

Date: 1/6/2017

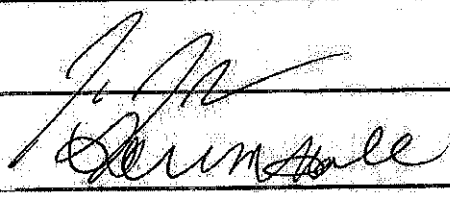
115

DEPARTMENT: HEALTH

EXPLANATION: Ebola allocation for FY17 changed during the year. Revenue and expense lines have to be decreased from \$10,000.00 to \$6,100.00

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115150-557004	Ebola		\$ 3,900.00
113511-437004	Ebola		\$ 3,900.00

REQUESTED BY DEPARTMENT HEAD _____

RECOMMENDED BY FINANCE OFFICER  _____

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS _____

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT
 AMENDMENT # _____

Date: 1/10/2017

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DEPARTMENT: HEALTH

EXPLANATION: NC Wildlife Division prepaid for 12 doses of Rabies vaccines. This expense and revenue is not something that we budget for.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115145-565002	Foreign Travel/ Other Vaccines	\$ 3,408.00	
113511-437204	Foreign Travel/ Other Vaccines	\$ 3,468.00	
113840-417900	Fund Balance Appropriated		\$ 60.00

REQUESTED BY DEPARTMENT HEAD _____

RECOMMENDED BY FINANCE OFFICER _____ *[Signature]*

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS _____

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

AMENDMENT # 117

FROM: FINANCE

DEPARTMENT: SOCIAL SERVICES
EXPLANATION: New service

	DESCRIPTION	INCREASE	DECREASE
11-3584-4440-09	HOME CARE ASSISTANCE	\$500	
11-5831-5551-06	CONTRACT SERVICES	\$500	

REQUESTED BY DEPARTMENT HEAD 

RECOMMENDED BY FINANCE OFFICER 

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS _____

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

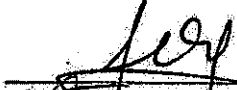
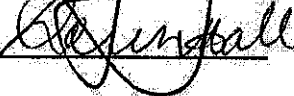
MACON COUNTY BUDGET

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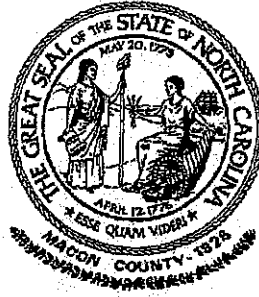
AMENDMENT #	
FROM:	John Fay
DEPARTMENT:	HOUSING
EXPLANATION:	receive additional funds MOU#2015-2200

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
514074	DUKE HHF-HVAC REPAIR & REPLACE		
514074-550001	Salary	514	0
514074-550201	Medicare/FICA	40	0
514074-550203	Hospitalization	65	0
514074-550204	Unemployment Insurance	1	0
514074-550205	Workman's Compensation	1	0
514074-550206	Life Insurance	1	0
514074-550207	Retirement General	36	0
514074-550701	County 401 K	11	0
514074-565021	Program Expenditures	33,331	0
514074-569520	Administration	0	0
513831-447239	Duke HHP Grant - HVAC	34,000	0
		0	0
		0	0
		0	0
	Total	34,000	0

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

Macon County Tax Office
5 West Main Street
Franklin, NC 28734



Phone: (828) 349-2149
Fax: (828) 349-2564
tmcowell@maconnc.org

TO: MACON COUNTY COMMISSIONERS

FROM: Macon County Tax Office
Teresa McDowell, Tax Collections Supervisor

DATE: February 3, 2017

RE: Releases for January, 2017

Attached please find the report of releases for real estate that require your approval in order to continue with the process of releasing these amounts from the tax accounts. Please feel free to contact me if you should have any questions. The report of releases in alphabetical order is attached.

AMOUNT OF RELEASES FOR JANUARY, 2017: \$307.06

MACON COUNTY MONTHLY
AD VALOREM TAX COLLECTIONS REPORT

Jan-17

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	5107617	3432.32	-450.73	-59.99	5110538.61	-3387437.6	18174.55	3859.8	-3365403.25	1745135.36
Fire Districts	619031.76	610.95	-329.59	-10.81	619302.31	-390295.01	0	244.64	-390050.37	229251.94
Landfill User Fee	498910.06	0	-95	-7.14	498807.92	-243177.04	0	285	-242892.04	255915.88
Totals	6225558.8	4043.27	-875.32	-77.94	6228648.84	-4020909.65	18174.55	4389.44	-3998345.66	2230303.18

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	26763107.72	-20507.51	-1364.35	26741235.86	-25273132.24	84374.58	192657.16	-24996100.5	1745135.36	93.47
Fire Districts	0	3044529.44	-2187.36	-203.03	3042139.05	-2815325.83	3.41	2435.31	-2812887.11	229251.94	92.46
Landfill User Fee	0	2547235	-2660	-12.61	2544562.39	-2290324.89	0	1678.38	-2288646.51	255915.88	89.94
Totals	0	32354872.16	-25354.87	-1579.99	32327937.3	-30378782.96	84377.99	196770.85	-30097634.12	2230303.18	93.1

93.47% collected on 2016 general taxes, late listing penalty, discoveries and deferred taxes as of 1/31/17 as compared to 93.268% collected as of 01/31/2016