# Macon County



### MACON COUNTY BOARD OF COMMISSIONERS MARCH 13, 2018 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. Veterans Services and the financial impact on Macon County –
    Jim Prosser, Assistant Secretary, NC Department of Military
    and Veteran Affairs
  - B. Women's History Month Proclamation Commissioner Beale and Commissioner Shields
  - C. Update on preliminary plan for library and community building improvements in Nantahala Commissioner Higdon and the County Manager
  - D. Comments regarding Board of Elections office location Commissioner Higdon

#### 10.Old Business

- A. Consideration of Capital Project Ordinance Amendment for Radio Communications Upgrade Finance Director
- B. Consideration of Grant Project Ordinance for Weatherization Assistance Program Contract #7305 – Finance Director

#### 11.New Business

- A. ERAD Recovery Agreement Sheriff Robert Holland
- B. Consideration of audit contract Finance Director
- C. Discussion regarding safety at soccer fields in Franklin and Highlands Chairman Tate

#### 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 February 9, 2018 continued session and the February 13, 2018 regular meeting
- B. Budget Amendments #129-#137 and #144
- C. Tax releases for February (\$3,063.21)
- D. Proposed Public Health fee changes
- E. Proposed Public Health fees for water testing/sampling (effective July 1, 2018)
- F. Ad valorem tax collection report

#### 13. Appointments

- 14. Closed session (if necessary)
- 15. Adjourn/Recess

## **AGENDA ITEM**

MEETING DATE: March 13, 2018

**DEPARTMENT/AGENCY:** Veterans Services

**SUBJECT MATTER: Presentation/comments** 

### **COMMENTS/RECOMMENDATION:**

Per Veterans Services Director Leigh Tabor, Jim Prosser, the Assistant Secretary for the North Carolina Department of Military and Veteran Affairs, has requested time on the agenda to speak to issues regarding Veterans Services and the financial impact on Macon County.

Attachments	X	Yes	No
Aganda Itam QA			

## **AGENDA ITEM**

**MEETING DATE: March 13, 2018** 

DEPARTMENT/AGENCY: Governing Board

SUBJECT MATTER: Women's History Month Proclamation

#### **COMMENTS/RECOMMENDATION:**

Theresa Ramsey with the Folk Heritage Association of Macon County (FHAMC)/Women's History Trail is seeking the board's approval of a proclamation recognizing March as Women's History Month. A copy of the proclamation is attached and will be placed on county letterhead for signature(s) once approved. Ms. Ramsey has contacted Commissioner Beale and Commissioner Shields regarding the proclamation, and said a representative of the Women's History Trail Leadership Team or the FHAMC will be at the meeting.

Attachments	1	Yes	No
Agenda Item 9R			

#### Women's History Month Proclamation - March 2018

Whereas American women of every race, class, and ethnic background have made historic contributions to the growth and strength of our Nation in countless recorded and unrecorded ways;

Whereas American women have played and continue to play critical economic, cultural, and social role in every sphere of the life of the Nation by constituting a significant portion of the labor force working inside and outside of the home;

Whereas American women have played a unique role throughout the history of the Nation by providing the majority of the volunteer labor force of the Nation;

Whereas American women were particularly important in the establishment of early charitable, philanthropic, and cultural institutions in our Nation;

Whereas American women of every race, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement;

Whereas American women have served our country courageously in the military;

Whereas American women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, and other movements, especially the peace movement, which create a more fair and just society for all;

Whereas despite these contributions, the role of American women in history has been consistently overlooked and undervalued, in the literature, teaching and study of American history:

Whereas each year since 1987, the President, Senate and House of Representatives of the United States of America has designated March as "Women's History Month"; and

Whereas the Women's History Trail project strives to celebrate the lives of Macon County women and honor their accomplishments, while creating a path to let residents and visitors "walk in her steps" to experience history in a deeper and more personal way and weave together the disparate elements of our history: Native American, White, Black; those of all levels of society; those native to this area, those of pioneer stock and those more recently arrived; the Women's History Trail, a project of the Folk Heritage Association of Macon County, sponsors this proclamation and presents it to official leaders for consideration;

Now, therefore, be it resolved by the Macon County Commissioners that March is designated as "Women's History Month." We call upon the residents of Macon County to observe March as Women's History Month with appropriate programs, ceremonies, and activities.

In witness whereof, this 13th day of March 2018, Franklin, NC.

James P. Tate, Chairman Macon County Commissioners

## AGENDA ITEM

MEETING DATE: March 13, 2018

DEPARTMENT/AGENCY: Commissioner Higdon

SUBJECT MATTER: Improvements to facilities in Nantahala

#### **COMMENTS/RECOMMENDATION:**

Commissioner Higdon has requested time during Reports/Presentations to bring the board up to speed on the outcome of a meeting that he and the County Manager had with residents of Nantahala and to present a preliminary plan related to improvements to the library and community building there.

Attachments	Yes _	X	_No
Agenda Item 9C			

## **AGENDA ITEM**

MEETING DATE: March 13, 2018

DEPARTMENT/AGENCY: Commissioner Higdon

SUBJECT MATTER: Board of Elections office location

### COMMENTS/RECOMMENDATION:

Commissioner Higdon will speak to his desire to see the county's Board of Elections office moved out of its current first floor location in the courthouse due to safety and access concerns.

Attachments	Yes _	X	No
Agenda Item 9D			

## **AGENDA ITEM**

**MEETING DATE: March 13, 2018** 

**DEPARTMENT/AGENCY:** Finance

SUBJECT MATTER: Capital Project Ordinance Amendment

#### **COMMENTS/RECOMMENDATION:**

The Finance Director is seeking approval of an amendment to the Capital Project Ordinance for the Radio Communications Upgrade in the amount of \$800,000. A copy of the amendment is attached. She will provide additional details as needed at the meeting.

Attachments _	1	Yes	No
Aganda Itam	10.4		

#### MACON COUNTY, NORTH CAROLINA CAPITAL PROJECT ORDINANCE AMENDMENT RADIO COMMUNICATIONS UPGRADE

**BE IT ORDAINED** by the Macon County Board of Commissioners, Macon County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby amended:

**SECTION 1.** The project authorized is the Radio Communications Upgrade funded by a transfer from the general fund.

SECTION 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the grant and financing agreement and the budget contained herein.

**SECTION 3.** The following amounts are appropriated for the project:

Construction Total <u>\$800,000</u>

\$800,000

SECTION 4. The following revenues are anticipated to be available to complete the project:

Transfer from the General Fund

<u>\$800,000</u>

Total

\$800,000

**SECTION 5**. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing institution and the General Statutes of the State of North Carolina.

**SECTION 6.** The Finance Director is hereby authorized to transfer appropriations between line items within the capital projects fund.

**SECTION 7.** Copies of this capital project ordinance shall be furnished to the County Manager and the Finance Director for direction in carrying out this project.

ADOPTED this 13th day of March, 2018.

James P. Tate, Chairman Macon County Board of Commissioners

## **AGENDA ITEM**

MEETING DATE: March 13, 2018

**DEPARTMENT/AGENCY:** Finance

**SUBJECT MATTER:** Grant Project Ordinance

### **COMMENTS/RECOMMENDATION:**

The Finance Director is seeking approval of a Grant Project Ordinance for Weatherization Assistance Program Contract #7305 in the amount of \$191,707. A copy of the ordinance is attached. She can provide additional details at the meeting.

Attachments _	1	Yes	 No
	100		
Agenda Item 1	IAR		

## MACON COUNTY, NORTH CAROLINA GRANT PROJECT ORDINANCE WEATHERIZATION ASSISTANCE PROGRAM CONTRACT #7305

BE IT ORDAINED by the Macon County Board of Commissioners, Macon County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

SECTION 1. The project authorized is a Weatherization Assistance Program and a Heating and Air Repair and Replacement Program administered through the NC Department of Environmental Quality.

SECTION 2. The officers of this unit are hereby directed to proceed with the grant project within the requirements of N.C.G.S. 159-26 and the budget contained herein.

SECTION 3. The following amounts are appropriated for the project:

Weatherization Services DOE	\$ 72,372
Weatherization Services DHHS	80,722
HARRP Services DHHS	<u> 38,613</u>
Total	\$191,707

SECTION 4. The following revenues are anticipated to be available to complete the project:

DOE WX Funds	\$ 72,372
DHHS LIHEAP WX Funds	80,722
DHHS HARRP Funds	38,613
Total	\$ 191,707

SECTION 5. The Finance Director is hereby directed to maintain within the grant project fund sufficient specific detailed accounting records to satisfy the requirements of N.C.G.S. 159-26.

SECTION 6. Copies of this grant project ordinance shall be furnished to the County Manager and the Finance Director for direction in carrying out this project.

ADOPTED this 13th day of March, 2018.

James P. Tate, Chairman Board of Commissioners

## **AGENDA ITEM**

MEETING DATE: Marc	eh 13, 2018
DEPARTMENT/AGENC	Y: Sheriff's
SUBJECT MATTER:	ERAD-Recovery Agreement
COMMENTS/RECOMM	ENDATION:
	tument for more information. Sheriff Holland the de additional details at the meeting.
	Attachments 1 Yes No
	Agenda Item 11A



## ERAD-RECOVERY<sup>™</sup> AGREEMENT

This ERAD-Recovery Agreement is made between ERAD Group, LLC ("EGL") and Macon County Sheriff's Office ("Agency").

- 1. Introduction. Upon establishing legal authority, Agency will use EGL's ERAD-Recovery software ("Product") to access the client processing service ("Client Processing Service") described herein and in Exhibit A to this Agreement (collectively, the "Payment Processing Service") in order to: (i) determine relevant issuer and processor information from prepaid access devices and other payment cards, (ii) identify the monetary amount of funds stored on prepaid access cards and other prepaid access devices; and (iii) freeze and seize funds on prepaid access cards, prepaid access devices, and debit cards for subsequent deposit to an authorized depository account owned and controlled by Agency.
- 2. <u>Term.</u> This Agreement is effective as of the date of last signature ("Agreement Effective Date"), and shall remain in effect for an initial period of five (5) years ("Initial Period"). After the Initial Period, this Agreement shall be extended automatically for successive three (3) year periods. Either party may terminate this Agreement as of the end of the then-current period by giving written notice at least ninety (90) days prior to the end of the that period.
- 3. Fees. Agency shall pay EGL the following fees:

Implementation, Setup, Web training	\$500.00
ERAD-Intel 1.0 Annual License	\$180.00
ERAD-Intel 2.0 Annual License	\$300.00
ERAD-Recovery Annual License	\$300.00
Mobile Magstripe Reader	\$79.00
USB Magstripe Reader	\$39.00
Balance Inquiry Transaction	\$0.00
Freeze Balance Transaction	\$0.00

#### Service Fee

Seizure: Five and seven-tenths (5.7%) of the total dollar amount seized during the term of this contract using the Payment Processing Service. Each month, EGL will invoice Agency the Service Fee. Agency will be responsible for paying the Service Fee unless a court of competent jurisdiction that adjudicated the case which gave rise to the Seizure rules the seizure funds must be returned to the defendant.

**\_\_XXX\_\_Forfeiture:** Seven and seven-tenths (7.7%) percent of the total dollar amount seized, during the term of this contract, using the Payment Processing Service. Each month, EGL will invoice Agency the Service Fee upon determination by a court of competent jurisdiction that has adjudicated the case which gave rise to the Seizure. Agency will be responsible for paying the Service Fee unless the court rules the seizure funds must be returned to the defendant.

#### EGL Pass-Through Fees

Agency must pay any fees, anticipated returns, fines or other third party charges associated with use of the Product (collectively, "Pass-Through Fees"), including, chargeback fees, retrievals and fines. All other fees identified in Exhibit A will be paid by EGL.

- 4. <u>Payment Processing Service</u>. Agency shall use the Product to access the Payment Processing Service. Agency acknowledges that the Payment Processing Service includes a Third Party Service as defined in the Agreement and that Agency's rights and obligations associated with same are set forth entirely in Agency's agreements and in Exhibit A.
- 5. Agency Reports. Agency will provide EGL detailed reports, no later than the 5<sup>th</sup> of each month, detailing the case number, status and value of all prepaid access cards seized using the Payment Processing Service. The report will include sufficient detail such that EGL can independently verify accuracy of the information. EGL reserves the right to audit Agency records related to the status of cases involving the Payment Processing Service.
- 6. <u>Exclusivity</u>. EGL shall be the sole and exclusive provider of the Payment Processing Service to Agency and its affiliates, and neither Agency nor any of its affiliates shall engage a third party to provide the same or similar service, nor shall Agency provide same on its own behalf.
- 7. <u>e-Verification.</u> EGL and its subscontractors shall at all times during this Agreement and any renewals thereof, comply with the requirements of Article 2, Chapter 64 of the North Carolina General Statutes.

By signing below, you agree to the terms of this Agreement and the ERAD Agreement General Terms & Conditions version 1.3 incorporated herein by reference.

Macon County Sheriff's Office
5 West Main Street, Franklin, NC, 28734
Tal: (828) 340 2000

Derek Roland, County Manager Date

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

Macon County Finance Officer Date

#### **ERAD Group, LLC**

8528 Davis Bivd., Suite 134-343, Fort-Worth, TX-76182, Tel: (571) 207-3723

T. Jack Williams, President Date

**Heartland** 

## Merchant Processing Agreement

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Service Requested VISA MasterCard Discover / JCB PayPal GSBN PIN Debit American Express  American Express  SMP Annua Monthly ASMP - Fee: Note: Interchange, I ADDITIONAL SER Gateway Wireless (Per Wire	Rate  0.10 %  0.10 %  %  %  %  0.10 %  %  Werehant #  VI/MC/DS I & Per Item F  OPI, Dues and RVICES	0.00 ¢ 0.00 ¢ 0.00 ¢ 0.00 ¢  MAP/GSBN s ees.) HPS re Annual Assessment	Dial  2.50 ¢  2.50 ¢  2.50 ¢  ¢  c  d  d  d  d  d  d  d  d  d  d  d  d	Trans Fee IP  1.50 \$ 1.50 \$ 1.50 \$ \$ 4 \$ \$ 4 \$  American E \$50,000 or I ght to change hiy Inst iiii be passed  In Fee Dial \$ \$0.0595	Annual Volume: High Ticket: \$ 1 Cost Plus On-Campus Plus Applicable De Annual Volume: Note: OptBlue Annu CoptBlue Express Franchise Na ess. (If annual VI/MC/I e the monthly fee if p tallment Billing-Indica through. Also, this m Txn Fee IP  \$0.039	ssing Fee sfundable): \$ \$ 500,000.  5,000.00  Green  Green  Standard  Annual Fee Chargeback  Voice Auth F	npus npus nes 0.00  Volume > \$1  It out of rece ume is not co J F II be titled as "\$  FEES scount Fee egulatory Ma  Fee	Average Ticket F  High Ticket F  Average Ticket  Million must go  iving marketing  eds \$50,000 annu- consistent with vo	at: \$1,0 Direct material from Franchise C ally, 0.50% wi olume listed c J J J J story Mandate \$0.00 \$0.00 \$15.00 \$0.65	OOO.OO  American CAP #:  If be added on this app  A	Express to the ication. O Nour monthly JENT Split Net	statements.

INTERCHANGE QUALIFIC	ATION							
		Internet		Purchase C	ard Level:	[2] 🔲 [3]	Small Ticket	/ M3
Retail Emerging Market		Market		GSA Large Ticket		DialPay / TT		
Restaurant	Restaurant Automated Fuet (AFD)		0)	Convenience			_	-
Lodging / Car Rental	Service S	station (NFD	)	Small Ticket	t / Convenience	Purchase		
STATEMENT OPTIONS			CARD ACCEPTA	ANCE	DEPOSIT	METHOD	DISPUTE LETTE	RS
Statement Type:	Mail Statements To:		All Cards Acc	epted	× Stand	lard	Mailing Options:	Electronic Options
X Standard	Legal		Credit/Busine	ss Cards Only	<u></u> 		Legal	Fax
Non-Qual Breakout	DBA		Consumer Pr	<del></del>		ard Type	☑ DBA	Email
By Card Type	Suppressed Stater	nents	(Check Cards	•		1,750	*Select mail optio	
Chain Recap Summary	X All Electronic Com	munications:		<del></del>	erred Email Add	ress	. John Jan Optio	n do baok up.
MERCHANT DETAIL				Z 1101	orrod Email rate			-
Type of Business (Required):	☑ Public ☐ Private	•••		-	······································	_	. ,	1
Type of Ownership:  Sole		nershin 🗀	Cornoration	LIC** DNon	n-Profit 🔀 Go	vornmant ( M	unioin alitu	
*If business is owned by a	_	_	_			verninent / jvi	unicipality	
**IRS reporting classificati			•			norobin		
Date Business Started:	. I al 229. Dialogan		Acquired by Curre	_			fl Ob-	
Do you currently accept Credi	it Cards: 🗖 Vas 🐯 No		e began accepting			-	age of sales are Cha	0.00
Current Processor	K Galda: 🔲 100 🖾 Ha	Dak		_		- www.per	centage of sales are l	Returned:0.00 <sup>9</sup>
Has your business experien	ced a card member acc	nunt data o		Current MID: n/A		10 17 - 24	<del></del> -	<u>-</u>
		ount data co	ompromise: te				he compromise: c investigation is requi	rad with the ann t
Is your business PCI Compli		 				Neter IOI 41191	, ilivestigation is requi	· · · · · · · · · · · · · · · · · · ·
Are you currently in contrac								
If yes: Contract Start I			ngth of Contract T			Loan B		
Do you accept credit card info	<del></del> -	_			d transactions b	e processed	through HPS: 🔲 Yes	No No
Please provide the name of the				_				
Does your company utilize a						Payment gatev	vay or data warehouse,	etc.): X Yes No
If yes, provide the name of the					·	••		
Does your company provide				process or transi	mit card memb	er data: 🔲 🕻	res 🔀 No	
For additional information, go to Are you a Payment Facilitate	• •			No	ote: Payment Fac	ilitator/Payme	ent Service Provider an	d File Hosting/Storage
Home-Based Business: Ye		_	_	·	are currently	restricted an	d will require Sponsor	Bank review.
What Products and / or servi	<del>-</del>			100.00 % Busin	ness to Busines	s:	<u>6</u>	
		aw Enforce					<u></u>	· .
Define your Refund Policy (Re	·							
How soon is the Customer's c					n a signature fo	r receipt of pa	roduct? TYes X	No
What is the verification proces							· · · · · · · · · · · · · · · · · · ·	
Seasonal Merchant: Yes	X No If yes, indica		pen: 🔲 J 🦳 F 📗			_ s	]N	
Sales Method		Process	ing Method			Future De	elivery*	
On Premise Face to Face Sales	100.00 %	Card Swip		· .	95.00 %	2 – 5 Days		9/
Off Premise Face to Face Sales Mail Order Sales	%		Imprinted Receipt	<u> </u>	5.00 %	6 – 10 Days		90
Real-Time Internet Sales	%	Neyeu with	lout imprinted receipt	<del>-</del> .	0.00 % Total = 100%	11 30 Day 31 60 Day		%
Inbound Telephone Order Sales	%	MOTO Car	d Type	,,,,=,	10001 - 10076	61 – 90 Day	·	%
Outbound Telephone Order Sales	%	Percent of	Domestic Transactions	•	0.00 %	91 – 120 Da		
Internet Keyed	%	Percent of	Foreign Transactions		0.00 %	> 120 Days	·	%
Recurring Billing	%			,	Total = 100%		. If	Applicable Total = 100%
	Total = 100%		Gift Card Sales		0.00 %		ery Bankcard Volume Perd	
Includes advance reservations								
subscriptions. If 100% of the pr	roduct and / or service ar	e NOT defiv	ered (not including	mail time) within :	24 hours of the	time of sale,	please indicate above	<del>)</del> .
Lodging / Resort: Select the fo	ollowing for all lodging m	erchants acc	cepting reservations	via an Internet W	Vebsite:			
My business processes an	authorization and/or cha	ges a depo	sit when accepting	reservations prior	to the guest's a	rrival.		
My business only retains ca	ard information for use in	the event o	f a NO SHOW; no	authorization or de	eposit is obtaine	ed.		
Travel Agencies / Travel Tour	Operators (Required fo	r American	Express):					
The following information is req				Authorized Airline	Ticket Agent N	femberships:	ARC# / IATA#:	
					•			

	PCI Compliance					
	is your business PCI Compliant: X Yes No	(Copy of the	e completed	forensic investigation	on is required with the app.	)
	Has your business experienced a card member account data compromise: Tyes	<b>⊠</b> No	if yes, wh	at was the date of	the compromise:	
	Does your company utilize a Data Storage Entity or Merchant Servicer that has accompany	ess to card	member da	ta (i.e., Payment gate	way or data warehouse, etc	.); 🔀 Yes 🗌 No
	If yes, provide the name of the Data Storage Entity or Merchant Servicer being utilized: PCI DSS and Card Network rules prohibit storage of sensitive authentication data after store, process, or transmit full cardholder's data, then you (merchant) must validate PCI must be PA DSS (Payment Application Data Security Standards) validated where applic As required under the Payment Card Industry Data Security Standard (PCI DSS), I do h	the transact DSS comp cable. If you	on has been iance. If you use a paymo	(merchant) utilize a	payment application the	POS software
	Merchant will maintain fuil PCI DSS compliance at all times and will notify Heartland  ☑ Yes ☐ No ☐ N/A	l when it cha	ınges its poi	nt of sale software,	system, application or ve	ndor:
	Do your transactions process through any other Third Parties (i.e. web hosting comp	panies, gate	ways, corpor	ate office): Yes	⊠ No □ N/A	
	Merchant utilizes the services of a PCI SSC Qualified Integrator Reseller (QIR) when	n POS payr	nent applicat	ions are utilized:	Yes No N/A	•
	The signing merchant listed below has experienced an account data compromise.*:	Yes [	No 🗆 N	I/A 🔲 I have neve	r accepted payment card	s.)
	The signing merchant listed below is storing Sensitive Authentication Data** (even if Yes No N/A I have never accepted payment cards.)	encrypted)	after the tran	nsaction has been a	uthorized:	
	Merchant utilizes an EMV enabled terminal: Yes No No N/A  *An Account Data Compromise is any incident that results in unauthorized access to pay  **Sensitive Authentication Data is security related information (Card Verification Values, cardholders.  Please note that if you have indicated that your organization has experienced an account required upon Heartlands request. A compromise of cardholder data from your location(s) be responsible under your Merchant Agreement, notwithstanding this Compliance States.	complete M nt data comp s) may resu	agnetic Strip	e Data, PINs, and I e past, a PCI DSS	PIN blocks) that is used to	ssment may be
	It is imperative that you notify Heartland immediately should the information on this	Complian	e Statemen	t change.		
	OWNERS / OFFICERS  Is any owner, officer, director, employee, or agent a current or former senior official in the (elected or not); a senior official of a major political party; an executive of a government-close personal or professional associate of any of the foregoing officials?  Yes	owned com	mercial ente	rprise; a family men	,. ,	, ,
	Owner Officer X Authorized Signer *Managing Agent *Please provide con	-	_	ement		
	(1) Name: Derek Roland Title County Manager	r s	BN: <u>N/A</u>		DOB (mm/dd/yyyy):	
	Home Address: N/A City: N/A	S			Zip: _	N/A
	Home Phone: N/A  Driver's License #: N/A  Length at Home Address:		lli Phone: _	N/A	usiness Equity Ownership	. N/Δ %
-	Driver's License #: N/A Length at Home Address:	N/A			isiness Equity Ownership.	N/A %_
	Owner Officer Authorized Signer *Managing Agent *Please provide cop		ement Agree N:	ement	DOR (mm/dd/ssss):	
	(2) Name:         N/A         Title:         N/A           Home Address:         N/A         City:         N/A	 S <sup>-</sup>	<u>·</u>	_	DOB (mm/dd/yyyy): _ Zip:	
	Home Phone: N/A		II Phone:	N/A		IN/A
	Driver's License #: N/A Length at Home Address:	O. N/A	. –		ısiness Equity Ownership:	%
	PERSONAL GUARANTY					
1	FOR VALUE RECEIVED, and in consideration of the mutual understandings contained in	n the Merch	ant Processi	ng Agreement (the	"Agreement") Terms and	Conditions by and
	between the Merchant submitting this Application ("Merchant") and ("Acquirer"), the under				,	
	guarantee to Acquirer and their successors and assigns the full and prompt payment wh					
	Agreement. The undersigned (does/do) hereby certify that (he/she/they) (has/have) read	, understand	(s) and agre	e(s) to all Merchan	t Processing Agreement T	erms and
	Conditions and specifically those that relate to the personal guaranties. Merchant and the	ne undersigr	ed authorize	Acquirer, any cred	it bureau or reporting age	ncy employed by
	Acquirer, or any agents thereof, to investigate the references, statements, or data provide	ed by Merch	ant or the u	ndersigned for purp	oses of this Application.	
	x	х				
-	(1) Personal Guarantor (signature) Date	(2)	Personal Gu	arantor (signature	)	Date

· · · · · · · · · · · · · · · · · · ·						
DEBIT / CREDIT AUTHORIZATION						
Merchant certifies that any verification of business provided is for a business according	ount in good standing and that the Business name on the below checking account is the					
same as the Business name on the enclosed Heartland Payment Systems Merchant Application. In addition, Merchant hereby authorizes Acquirer to debit and credit						
	(a) Acquirer has received written notification from Merchant of its termination; and (b) all					
obligations of Merchant to Acquirer under this Agreement have been paid in full.	· · · · · · · · · · · · · · · · · · ·					
Depository Bank Name:	e; City, ST ZIP:					
If the Merchant processes Petro transactions and deposits are made directly to a	Sandara and Mariante and an extra 17 (1994) and an extra section of the section o					
Company: N/A						
☐ Deposits & Fees ☐ Deposits Only – (Split*)	*Split Continued – Fees Only					
(DDA#): (RT#):	(DDA#): 90110036317 (RT#):					
Account Type: X Checking Savings Other:	Account Type: X Checking Savings Other:					
Name as it appears on Bank Account Macon County	Name as it appears on Bank Account: ERAD Group, LLC					
AGREEMENT ACCEPTANCE, CERTIFICATION AND CONSUMER REPORT AUTHORIZATION						
Have you or your company ever filed for Bankruptcy:  Yes  No	Type: Personal Business Date Filed:					
Do you support the Merchant Bill of Rights: ☒ Yes ☐ No	Do you permit HPS to list you as a supporter: Yes X No					
Merchant authorizes HPS, any credit bureau or reporting agency employed by Ac	quirer, or any agents thereof, to investigate the references, statements or data provided by					
Merchant or the undersigned for purposes of all matters generally connected to the	is business relationship. I further certify that I have received, read, understand and agree					
to the Merchant Processing Agreement Terms and Conditions, Policies, Procedure	es, Rules and Requirements which together with this application shall constitute the					
agreement(s) between the parties. I further certify that this business or any Ow	ner/Officer has never been terminated by any of the Card Brands.					
X Derek Roland	County Manager					
Owner / Officer / Authorized Signer / Managing Agent Pr	int Name & Title Date					
X						
Owner / Officer / Authorized Signer / Managing Agent Pr	int Name & Title Date					
THE TERM OF THIS A	GREEMENTIS 36 MONTHS					
	on 11 of the Merchant Processing Agreement Terms and Conditions for more information.					
HPSOTFICIALUSEONEY	y g. said and a said and a said a					
Application Approved System (Section 2015)	Jate AC TO THE TOTAL THE					
	Created: 01/09 Revised: 03/06/17					

## **Member Bank Sponsors**

Heartland Payment Systems utilizes multiple Member Bank Sponsors when settling funds to merchant's bank. At the time of this signing a Member Bank Sponsor has not been assigned. During the enrollment process a Member Bank Sponsor will be assigned and notification of that sponsor will be identified in the Terms and Conditions that are included in the Welcome Kit that will be sent at a later date.

#### Member Sponsor Banks:

Barclay Bank 125 South West Street Wilmington, DE 19801 Phone #: 1 (302) 622-8990 The Bancorp Bank 409 Silverside Road, Suite 105 Wilmington, DE 19809 Phone #: 1 (302) 385-5000 Wells Fargo Bank, N.A. 1200 Montego Walnut Creek, CA 94598 Phone #: 1 (925) 746-4167

**Debit Card Sponsor:**Bay Bank, FSB
7151 Columbia Gateway Drive Suite A
Columbia, MD 21046

Changes are made periodically to the Terms and Conditions dependent on Card Association mandates. Review of current Terms & Conditions can be found by logging into the HPS InfoCentral at: https://infocentral.heartlandpaymentsystems.com

Revised: 07/08/15

### Member Sponsor Bank Disclosure

## Heartland

#### Service Provider Contact Information:

Heartland Payment Systems
One Heartland Way, Jeffersonville, IN. 47130
HeartlandPaymentSystems.com
(888) 963-3600

Merchant Name: Macon County								
Address: 5 West Main Street		· · · · · · · · · · · · · · · · · · ·						
City: Franklin	ST: NC	<b>Zip</b> : 28734						
Contact Name: Steve Beckerman	Phone #: (727) 781-7308							

#### IMPORTANT MERCHANT RESPONSIBILITIES

- 1. Merchant must ensure compliance with cardholder data security and storage requirements.
- 2. Merchant must maintain fraud and chargeback below thresholds.
- 3. Merchant must review and understand the terms of the Merchant Processing Agreement.
- 4. Merchant must comply with the Card Brands Operating Regulations.
- 5. Merchant must retain a signed copy of this Disclosure Page.

**Note**: The responsibilities listed above do not supersede terms of the Merchant Processing Agreement and are provided to ensure the merchant understands some important obligations of each party and that the Member Sponsor Bank (Acquirer) is the ultimate authority should the merchant have any problems.

#### IMPORTANT MEMBER SPONSOR BANK (ACQUIRER) RESPONSIBILITIES

- The Member Sponsor Bank is the <u>only entity</u> approved to extend acceptance of Card Brand products directly to a Merchant.
- 2. The Member Sponsor Bank must be a principal (signer) to the Merchant Processing Agreement.
- 3. The Member Sponsor Bank is responsible for educating Merchants on pertinent Card Brand Operating Regulations with which Merchants must comply.
- 4. The Member Sponsor Bank is responsible for and must settle funds with the Merchant.
- 5. The Member Sponsor Bank is responsible for all funds held in reserve that are derived from settlement.

#### **MERCHANT RESOURCES**

- 1. You may download Visa Regulations from Visa's website at: http://usa.visa.com
- 2. You may download MasterCard Rules from MasterCard's website at: http://mastercard.com

#### Member Sponsor Bank (Acquirer) Information:\*

Darak Baland

Barclay Bank 125 South West Street Wilmington, DE. 19801 Phone: (302) 662-8990 The Bancorp Bank 409 Silverside Road, Suite 105 Wilmington, DE. 19809 Phone: (302) 385-5000 Wells Fargo Bank, N.A 1200 Montego Walnut Creek, CA 94598 Phone: (925) 746-4167

Debit Bank Sponsor
Bay Bank, FSB
7151 Columbia Gateway Drive
Suite A
Columbia. MD 21046

I, the undersigned hereby acknowledge and agree that Heartland Payment Systems will select one of the Member Sponsor Bank's listed above based on the following criteria; business type, POS equipment compatibility, depository institution and/or existing HPS relationship. Heartland Payment Systems will provide Merchant a written notification of the Member Sponsor Bank that is selected. By presenting any Card Brand Transaction to Heartland Payment Systems under the Merchant Processing Agreement from and after notice of the Member Sponsor Bank, you agree that the Member Sponsor Bank so selected shall be immediately a principal party (signer) to the Merchant Processing Agreement, regarding acceptance of Card Brand transactions:

Delen Notatio							
Merchant's Name Printed	Merchant's Signature	Date					
	Bank Use Only						
Date Received	Date Installed	HPS Rep Name					

## Heartland

## Terms & Conditions Acknowledgement

"Merchant" acknowledges that Heartland Payment Systems, LLC. ("Heartland or HPS") has provided it with a copy of the Card Acceptance Policies, Procedures, Terms & Conditions (the "Terms and Conditions") and the Merchant Application, which together make up the entire agreement between the parties. Merchant has read, understands, and agrees to be bound by the Terms and Conditions, as may be amended from time to time. Merchant acknowledges that the Terms and Conditions are a fundamental part of the parties' agreement without which Heartland would not be able to enter into an agreement with the Merchant. The Terms and Conditions can be reviewed at any time by visiting the Heartland InfoCentral at <a href="https://infocentral.heartlandpaymentsystems.com">https://infocentral.heartlandpaymentsystems.com</a>. In addition, Merchant can request another copy of the Terms and Conditions at any time by sending a written request for a copy to Heartland at the following address:

Heartland Payment Systems; Attn Customer Care; One Heartland Way; Jeffersonville IN 47130

	Derek Roland	County Manager
Merchant Signature	Printed	Date
Relationship Manager	Printed	Date
	Site Inspection	•
hereby verify that (check one).		
	ne business premises & certify that the censes required to conduct the business.	merchant has the proper facilities, equipme
		nant at this Address, and the information stat in why a site inspection could not be performe
nspected By	Signature	Date
t is required that the following	ng questions be completed.	
s business signage present: 🗌 Y	es 🗌 No Describe:	<u> </u>
Does business signage display a If yes, please note the Branded N	Branded Name:  Yes  No lame should be listed first before the DB	A name on the merchant application.
s inventory sufficient to support b	usiness:  Yes  No Describe	:
Number of Terminals: Loca	ations: Are card acceptance logo	os displayed for easy view:   Yes   No
Merchant utilizes a Fulfillment hou Site Inspected: ☐ Yes ☐ No	se to ship customer orders outside DBA	location: Yes No
ocation Name:		Phone #: Zip:
2ity:	ST:	Zip:
f this is an additional location to a ☑ Yes  ☐ No	n existing HPS merchant, was a site insp	pection performed on any of the locations?
	rtner, please list individual's name and b	usiness affiliation that confirms site exists.

Revised: 03/06/17



## Heartland Portico Gateway Setup Form

Merchant Information						
MID: D	BA: Macon County			3 May 20	· · · · · · · · · · · · · · · · · · ·	
Address: 5 West Main Street City: Franklin State: NC Zip: 28734						
Phone: 727-781-7308 M	erchant Admin Co	ntact Name: Ste	eve Beckerr	man		
км: Alan Levin	· · · · · · · · · · · · · · · · · · ·	Phone: <u>727-4</u>	91-3939	Fax:		
Merchant Admin InfoCentral Email A	ddress (Required):	steve.beckerm	an@erad-gr	oup.com		
Features	CheckProcessi		Dynamica)	escripior :		
(Requires Additional Setup Documentation)	(Additional Documen	tation Required)	☑ Dynamic	Descriptor		
EBT	Identify Program T	уре:	Short DB/	A Name Length: ☐7 ☐12		
Portico VT (If VT settings differ from Gateway,			☐ ☐ ☐ ☐ 3   ☐ Short DB/			
MORF is required)						
Industry	Device Type		Gateway V			
⊠ Retail	⊠ Normal ☐ Self Service		Legacy (V	'ersion 1) ateway (Version 2)		
☐ Lodging☐ Restaurant	Self Service	nited Amount)		• •		
MOTO (MOTO/Direct Marketing)	☐ E-Commerce		(Refer to the F Knowledge Ne	leartland Dynamic M etwork)	atrix on	
Time Zone						
☐ Alaska ☐ Arizona ☐ Central ☐	Eastern Hawa	aii 🔲 Mountain	☐ Pacific		To be to the factor of the second of the sec	
Gift Card	Auto Close	20.00	Heartland I	Vobile Payment	3	
☐ Valutec	X Yes  No		☐ Android			
HMS	If Yes: Auto Close	Time: hr:	Phone Mode	l (i.e., Samsung Gala	axy Note 3):	
⊠ None	(Random Minute Ge		OS Version (	io 442\:		
Note: If requesting Gift Card services,	☐ AM ☐ PM	i	OG Version (	i.e., 4.4.2 <i>)</i> .		
ensure the software is certified to accept gift cards. Refer to the Heartland	(Default is Midnight C	Central Time if left				
Dynamic Matrix on the Knowledge Network	blank)					
	Auto Close Email: ☐ Yes ☐ No					
•	If Yes, Email Addre	ess:	i			
Software Information		AVS Options		CVV Options		
Software Name: ERAD FCIS		☐ Auto Decline Non-Matches	for AVS	☐ Auto Decline f Non-Matches	or CVV	
Version Number: 1.0		Approve All A	AVS Non-	Approve All C	VV Non-	
Software Reseller: ERAD Group, In	C	Matches		Matches		
Reseller Contact Name: Steve Becke	erman	Note: This option possibility of interes	change	Dup Tansacio	on Check	
Reseller Email Address: steve.beckerma	n@erad-group.com	Downgrades and result in the loss of		☐ 30 Seconds	⊠ Off	
3		transactions.	-	24 Hours		
Recurring Billing Options (Email fields	below are utilized as			customers)		
Enable Recurring		Card Expirati		<u> </u>		
Failed Schedules Email: Approval Summary						
Expiration Summary Email: Approval Detail  Transaction Receipts Email: Decline Summary						
Advance Notice: American Expres	s Only		mber of Days	in Advance: 10	<b>1</b> 5	
Shipping Address Welcome Kit/CD	AL AL SAME A STATE OF A STATE OF A STATE OF A SAME AND A STATE OF	and the second s	of them that with the Control of the second of the second of	THE RESIDENCE TO A SECRETARY OF SECURITIES AND A SECRETARY OF A SECURITIES AND A SECURITIES		
Name:						
Address:		City:		State: Zip	):	

## Heartland

## Heartland eCommerce Payment Gateway Form Fax Form To: 866-976-1314

Secure Submit: Complete Page 1 - Heartla Merchant Information				Les Complete	Tage 2
RM: Alan Levin	RM Ph	one: 727-543-550	3	RM Fax:	
DBA Name: Macon County	HPS M	erchant#:			
Address: 5 West Main Street			_		
City: Franklin	State:	NC	-	Zip: 28734	
Merchant Contact Name (Heartland Info Central):			Contact Emai	<u>il:</u>	
Note: Selling RM will be copied on the Gateway Boarding Co	redentia	s via their HPS e	email address.	POST I KORO IN	n verdag i niger her had
Secure Submit Developer Name: Steve Beckerman	eron (	Dov/Pol /Pow			
Developer Fmail: steve.beckerman@erad-group.com		□ PayPal (Reવૃા Customer Sei			
Secure Submit Shopping Cart Plugin (required):			s for PayPal A	areement.	
Secure Submit Custom Software (required): ERAD	-			chant Contact	Email)
☐ Multi-Use Tokenization (Card on File - Available with		PayPal Annua			
Woocommerce, Magento, or Custom Secure Submit				rd Volume if lef	t blank)
integrations)		PayPal Avera			
☐ New Token Group ☐ Existing Token Group:				erage Ticket if	
Heartland Marketing Solutions (Available using the Secur				able with custor	
Submit plugins for WooCommerce, Magento, and custom				cks by Web Ap	plication required,
integrations. HMS Addendum required, additional fees apply		additional fees a	oply.)		
PayPlan (Flexible Billing – Available for Secure Submit co	ustom in	tegrations only.)	·		
Additional Features	SOMETHIS		AUGUSTE SA FAST	Gas i verti X :	
Auto Close Time (Applies to all Products Default is 1:30AM):	r Geografia	VIP.LB [ A. B. 2022 29 A.).	DALI MARKATAT ING A		
Heartland Mobile Payments: Android iOS; Phone Mo		OS Version			
Portico Gateway Fees			tikan i		
Description		TXNIP	Recurring	One Time	Bill to Merchant
Gateway Transaction Fee		O	diameter de la constante		0
Monthly Gateway Fee		6.777	0		0
One Time Gateway Implementation Fee				0	0
Advanced Fraud Existing Secure Submit Merchants		\$0	0		waived
PayPlan (Flexible Billing - Secure Submit Custom Integration	ns Only)	\$0	0		· · ·
TOTAL:  ☐ Opt-Out of Advance Fraud – Note: Heartland Advanced	d Eroud	Corooning is incl	udad in tha a a	ommoroo aato	waived
Merchants will be enabled for this service unless they choose			uded in the e-d	ommerce gate	way and pricing.
Opt-Out of PayPal – Note: Merchants using Secure Sub			s for Magento.	WooCommerc	e. or Secure
Submit PHP SDK, will be enabled for this service unless they			,		o, o. ooda.o
Opt-Out of MasterPass - Note: Merchants using Secure			lugins for Mage	ento, WooCom	merce, or Secure
Submit PHP SDK, will be enabled for this service unless they					
Billing of monthly/implementation fees commences when pro	oduction	gateway keys/cr	edentials are d	lelivered to Me	rchant/Developer.
Address Verification Services (AVS) Optional Settings*					
				I/or loss of disp	uted transactions)
☐ Decline all International AVS Responses.	o ZIP ai	e No Match (De	iauit)		
Cardholder Verification Value (CVV) Optional Settings*		TURK A MEMBER	rum ir darrasis		
☑ Approve all CVV Non-Matches	2 1. 25-8 ( 3.00)	To the supplemental to the control of the supplemental to the supp	and received the second	EM conduct Conductor (125) of	
Automatic Decline for CVV Non-Matches (Default)					
Acknowledgement	AR ENGA	THE THE REPORT OF THE PROPERTY OF			
By signing below, Merchant understands, acknowledge					
the HPS products/services contained herein are subject					
Processing Agreement ("MPA"); (iii) that the Web Store					
provided in accordance with, the Terms of Use agreem					
(iv) that the fees for all services ordered hereunder, inc					
HPS in accordance with the terms of the MPA; and (v)					
services provided by HPS under the MPA, HPS will tok					
submitted to HPS by Merchant HPS tokenization of ea			•		
authorization of the cardholder's transaction with the M					
shall not be deemed an amendment to the MPA, but is					
web based transactions through any terminal/software	program	n which is not a	an HPS-certif	ied system ca	apable of
passing eCommerce indicators.					
v					
X Owner/Officer Signature	Drin4	Name			Date

### **AGENDA ITEM**

**MEETING DATE: March 13, 2018** 

**DEPARTMENT/AGENCY:** Finance

**SUBJECT MATTER:** Audit Contract

#### **COMMENTS/RECOMMENDATION:**

Please see the attached "Contract to Audit Accounts" from Martin Starnes & Associates, CPAs of Hickory, NC for Fiscal Year 2017-18 at a cost of \$73,150. The Finance Director is seeking approval of the contract and can provide additional details at the meeting. Also attached for your information and review is the 2018 Single Audit Engagement Letter.

Attachments _	2	Yes	No	
Agende Item 1	1 R			

#### CONTRACT TO AUDIT ACCOUNTS

$Of_{-}$	Macon County, NC
_	Primary Government Unit
	N/A
	Discretely Presented Component Unit (DPCU) if applicable
	On this <u>28th</u> day of <u>February</u> , <u>2018</u> ,
Aud	itor: 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)
	The Auditor shall audit all statements and disclosures required by accounting principles generally accepted in the United States of America (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, 2017, and ending June 30, 2018. 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 a uditing standards generally accepted in the United States of America. 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 State Board). County and Multi-County Health Departments: The Office of State Auditor (OSA) will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by OSA and in accordance with the instructions and timeline provided by OSA.
- 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.
- This contract contemplates an unqualified opinion being rendered. If during the process of conducting the audit the Auditor determines that it will not be possible to render an unqualified opinion on the financial statements of the unit, the Auditor shall contact the SLGFD 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.

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Contract to Audit Accounts	(cont.)

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

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 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. 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 SLGFD within four months of fiscal year end.
  Audit report is due on October 31, 2018
  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 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 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 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 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 shall be submitted in PDF format to the Secretary of the LGC for approval. The invoices shall be sent via upload through the current portal address: <a href="http://nctreasurer.slgfd.leapfile.net">http://nctreasurer.slgfd.leapfile.net</a> Subject line should read "Invoice [Unit Name]. The PDF invoice marked 'approved' with approval date shall 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 Government 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 Fees page.). 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 #12).
- 10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue

Macon	County.	NC
Macul	County.	11/1

Contract to	Andit Acc	ounts	(cont)
COBLIACE EO.	AUGH ACE	CHILLIES !	

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

bond rate covenant. Additionally, the Auditor shall submit to the SLGFD simultaneously with the Governmental Unit's audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, 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 Governmental Unit 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 fiscal year end.
- 12. 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 shall not be billed for the pre-issuance review. The pre-issuance review shall be performed **prior** to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
- 13. The Auditor shall electronically submit the report of audit to the SLGFD 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 shall be sent to the Secretary of the LGC along with an Audit report Reissuance form. 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 without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit's financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

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 SLGFD.

The SLGFD's process for submitting contracts, audit reports and invoices is subject to change. Auditors shall 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, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
- 15. If an approved contract needs to be 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. 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 through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <a href="http://nctreasurer.slgfd.leapfile.net">http://nctreasurer.slgfd.leapfile.net</a> No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

Co	ntract to Audit Accounts (cont.) _	Macon County, NC
<b>O</b> 0.		Primary Government Unit
		N/A
	•	Discretely Presented Component Unit (DPCU) if applicable
16.	be attached to the contract, and by re the engagement letter and the terms of terms that conflict with the contract a	need by the Auditor and signed by both the Auditor and the Governmental Unit sharference here becomes part of the contract. In case of conflict between the terms of this contract, the terms of this contract shall take precedence. Engagement letter are deemed to be void unless the conflicting terms of this contract are specificall Engagement letters containing indemnification clauses shall not be accepted by the
17.	Special provisions should be limited.	Please list any special provisions in an attachment.
18.	subject to the audit requirements de audit report is issued, a separate aud included in the primary government	made for each division to be audited or report to be submitted. If a DPCU is tailed in the Local Government Budget and Fiscal Control Act and a separate dit contract is required. If a separate report is not to be issued and the DPCU is audit, the DPCU shall be named along with the parent government on this audit te, signatures from the DPCU Board chairman and finance officer also shall be
19.	the Auditor and then submitted in the contractual documents is <a href="http://n">http://n</a> Included with this contract are instructions are subject	re-audited, physically signed by all parties including Governmental Unit and a PDF format to the Secretary of the LGC. The current portal address to upload actreasurer.slgfd.leapfile.net. Electronic signatures are not accepted at this time. ructions to submit contracts and invoices for approval as of November 2017. to change. Please check the NC Treasurer's web site at acs/Audit-Forms-and-Resources.aspx for the most recent instructions.
20.		is approved by the Secretary of the LGC. The staff of the LGC shall notify or of contract approval by email. The audit should not be started before
21.		ween the parties hereto and no other agreements relative hereto that shall be cordance with the procedure set out herein and approved by the Secretary of the
22.		th the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes equire such subcontractor(s) to comply with the requirements of NCGS Chapter

64, Article 2.

23.	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 FEES PAGE

Contract to Audit Accounts (cont.)	Macon County, NC		
Contract to Audit Accounts (cont.)	Primary Government Unit		
	N/A		
	Discretely Presented Component Unit (DPCU) if applicable		
<u>FE</u>	ES – PRIMARY GOVERNMENT		
AUDIT: \$ See fee section of engage	gement letter		
WRITING FINANCIAL STATEMENT	S: \$ See fee section of engagement letter		
ALL OTHER NON-ATTEST SERVICE	3S: \$ N/A		
and Governmental Auditing Standards (a audit shall be included under this contract is not auditing his or her own work or ma with the suitable skills, knowledge, and results of the services. Financial states Auditor to apply safeguards sufficient	nall adhere to the independence rules of the AICPA Professional Code of Conduct as applicable). Bookkeeping and other non-attest services necessary to perform the ct. However, bookkeeping assistance shall be limited to the extent that the Auditor aking management decisions. The Governmental Unit shall designate an individual for experience necessary to oversee the services and accept responsibility for the ment preparation assistance shall be deemed a "significant threat" requiring the to reduce the threat to an acceptable level. The Auditor shall maintain written with these standards in the audit work papers.		
required) the Auditor may submit invoic	udited financial report, applicable compliance reports and amended contract (if see for approval for services rendered, not to exceed 75% of the total of the stated is not fixed in total, invoices for services rendered may be approved for up to 75%		
The 75% cap for interim invoice appr	oval for this audit contract is \$_48,862.50		
The state of the s	** NA if there is to be no interim billing		

THE STATE OF A PRINCIPLE (

FEES - DPCU (IF APPLICABLE)

AUDIT: \$ N/A

WRITING FINANCIAL STATEMENTS: \$ N/A

ALL OTHER NON-ATTEST SERVICES: \$ N/A

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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

N/A

\*\* NA if there is to be no interim billing

Contract to Audit Accounts (cont.)	Macon County, NC		
	Primary Government U	Init N/A	
	Discretely Presented Co	mponent Unit (DPCU) if applicable	
Communication regarding audit contral modification or official approvals will be email addresses provided in the spaces of Audit Firm Signature:  Martin Starnes & Associates, CPAs, Name of Audit Firm  By Amber Y. McGhinnis, Senior Audit Authorized Audit firm representative name: Type of Audit Firm representative name: Type o	P.A. rough of the sent to the sellow.	PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)  This instrument has been pre-audited in the manner equired by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.  By Lori M. Hall, Finance Director	
Signature of authorized audit firm representation Date February 28, 2018	<u>]</u>	Primary Government Unit Finance Officer: Type or print name	
amcghinnis@martinstarnes.com Email Address of Audit Firm	. 1	Primary Government Finance Officer Signature  Date	
Governmental Unit Signatures:  Macon County, NC  Name of Primary Government  By James P. Tate, Chairman  Mayor / Chairperson: Type or print name and  Signature of Mayor/Chairperson of governing	title I	Ihall@maconnc.org Email Address of Finance Officer	
By N/A Chair of Audit Committee - Type or print name N/A		Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)	
Signature of Audit Committee Chairperson  Date N/A			
** If Governmental Unit has no audit co this section "N/A"	mmittee, mark		

Macon County, NC

\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\*

Timary Governi	N/A		
Discretely Presented Component Unit (DPCU) if applicable			
** This page to only be completed by Discretely Presented Component Units If Applicable **			
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 Discreetly Presented Component Unit  By N/A  DPCU Board Chairperson: Type or print name and title	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.		
Signature of Chairperson of DPCU governing board  Date N/A	By N/A  DPCU Finance Officer:  Type or print name		
	N/A DPCU Finance Officer Signature		
By N/A Chair of Audit Committee - Type or print name	Date N/A (Pre-audit Certificate must be dated.)		
N/A **	N/A		
Signature of Audit Committee Chairperson	Email Address of Finance Officer		
Date N/A  ** If Governmental Unit has no audit committee, mark this section "N/A"	Date DPCU Governing Body Approved Audit		

Contract to Audit Accounts (cont.)

Macon County, NC

**Date DPCU Governing Body Approved Audit** 

Contract - G.S. 159-34(a)

\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\*

Macon	County, NC	-	_
ıt Unit			
	N/A		

Contract to Audit Accounts (cont.)

Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

#### Steps to Completing the Audit Contract

- 1. Complete the header information If a DPCU is subject to the audit requirements found in the Local Government Budget and Fiscal Control Act and a separate report is being issued for that DPCU, a separate audit contract for the DPCU is required. If a separate report is not being issued for the DPCU it is being included in the Primary Government's audit the DPCU shall be named with the Primary Government on the audit contract for the Primary Government. The Board Chairperson of the DPCU shall sign the audit contract in addition to the elected leader of the Primary Government.
- 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. <a href="https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx">https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx</a>
- 5. Item No. 9 Please note that the new fee section has been moved to page 5.
- 6. Item No. 16 Has the engagement letter been attached to the contract that is being submitted to 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 shall take precedence."
  - b. Does the engagement letter contain an indemnification clause? The audit contract shall 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 fees page; 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 shall 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: <a href="https://www.nctreasurer.com/slg/lfm/audit\_acct/Pages/default.aspx">https://www.nctreasurer.com/slg/lfm/audit\_acct/Pages/default.aspx</a> select "audit fees"

Please call or email Lorna Hodge at 919-814-4299 <u>lorna.hodge@nctreasurer.com</u> 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 Government Unit

N/A

Discretely Presented Component Unit (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. Please only send the page(s) that are applicable to your Unit of Government and do not include the instructions pages. Make sure all signatures have been obtained, and properly dated. The contract shall be approved by Governing Boards pursuant to G.S. 159-34(a). If this contract includes the audit for a DPCU that is a Public Authority that falls under the Local Government Budget and Fiscal Control Act, it shall be named in this contract and the Board Chairperson of the DPCU also shall sign the contract in the area indicated. If the DPCU is filling a separate audit, a separate audit contract is required for that DPCU.
- 9. Please place the date the Primary Government'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 fees page.
- 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 PDF. When submitting for approval combine and send the documents as one PDF file to include the Audit contract, any applicable addendums, the engagement letter and Peer Review Report. Submit these documents using the most current submission process which can be obtained at the NC Treasurer's web site

https://www.nctreasurer.com/slg/Audit%20Forms%20and%20Resources/Instructions%20for%20Contract%20Submission.pdf

13. If an audit cannot be completed by the due date, the Auditor or Governmental Unit shall file an Amended Contract form (Amended LGC-205). This form shall be signed by the Governmental Unit representative and the Auditor. The explanation for the delay in completing the audit is part of this contract amendment form and shall be provided. The parties that signed the original audit contract shall sign the amended contract form as well. If the signing representatives are unable to sign the amended contract, please include an explanation for this in the submitted amended contract form.



#### 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 <a href="https://www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>.

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(tes) or fail. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of pass.

Koonce, Wooden + Haywood, LEP

Koonce, Wooten & Haywood, LLP

May 21, 2015

# MARTIN \* STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 28, 2018

Lori Hall, Finance Director Macon County 5 West Main Street Franklin, NC 28734

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Macon County, NC, as of June 30, 2018, and for the year then ended, and the related notes to the financial statements, which collectively comprise Macon County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and State award programs for the period ended June 30, 2018. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and State award programs.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Government Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Macon County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Schedule of Expenditures of Federal and State Awards

#### Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

The following additional information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- Introductory section
- Statistical tables

#### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

#### Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and the direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Macon County's basic financial statements. Our report will be addressed to the governing body of Macon County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

#### Audit of Major Program Compliance

Our audit of Macon County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state award programs. Our procedures will consist of determining major federal and State programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

#### Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- 1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- 2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- 3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
- 4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
- 5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
- 6. For the design, implementation, and maintenance of internal control over federal and state awards;

- 7. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal and nonstate entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
- 8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
- 9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
- 10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- 11. For taking prompt action when instances of noncompliance are identified;
- 12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- 13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- 14. For submitting the reporting package and data collection form to the appropriate parties;
- 15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- 16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters:
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- 17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- 18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- 19. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- 20. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above (including the Schedule of Expenditures of Federal and State Awards), you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Fees**

Marcie Spivey is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

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Audit	\$ 58,750
Financial Statement Drafting	14,400
Other Non-Attest Services	 
	\$ 73,150
Variable:	
Charge per major program over five (5)	\$ 3,000

Our invoices for these fees will be rendered in four installments as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Macon County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

#### Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

#### Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

#### Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

#### Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$300 per hour.

#### Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or State agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- Draft of Schedule of Expenditures of Federal and State Awards
- GASB 34 conversion entries
- Preparation of Data Collection Form

With respect to the nonattest services we perform as listed above, Macon County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- · Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.
Respectfully,
Martin Sternes & associated, CPas, P.a.
Martin Starnes & Associates, CPAs, P.A. Hickory, North Carolina
RESPONSE:
This letter correctly sets forth the understanding of Macon County.
Acknowledged and agreed on behalf of Macon County by:
Name:
Title:

### MACON COUNTY BOARD OF COMMISSIONERS

### **AGENDA ITEM**

MEETING DATE: March	h 13, 2018
DEPARTMENT/AGENC	Y: Chairman Tate
SUBJECT MATTER:	Safety at soccer fields
COMMENTS/RECOMM	ENDATION:
Chairman Tate has requeste soccer fields in both Frankli	ed a slot on the agenda to discuss safety issues at in and Highlands.
	Attachments YesX No
	Agenda Item 11C

#### MACON COUNTY BOARD OF COMMISSIONERS

#### AGENDA ITEM

**MEETING DATE: March 13, 2018** 

**DEPARTMENT/AGENCY: Governing Board** 

SUBJECT MATTER: Consent Agenda

#### **DEPARTMENT HEAD COMMENTS/RECOMMENDATION:**

- A. Minutes Consideration of the minutes from the February 9, 2018 continued session, per Attachment 12A. The minutes of the February 13, 2018 regular meeting will be sent via a separate e-mail upon completion.
- **B.** Finance Consideration of budget amendments #129 through #137, plus Budget Amendment #144, per Attachment 12B.
- C. Tax releases Consideration of tax releases for February 2018 in the amount of \$3,063.21, per Attachment 12C.
- **D.** Macon County Public Health Fee Additions/Changes Consideration of fee additions and changes, per Attachment 12D.
- E. Macon County Public Health Fees for water testing/sampling Consideration of fees to become effective July 1 2018, per Attachment 12E.
- F. Ad valorem tax collection report No action is necessary. Attachment 12F.

#### COUNTY MANAGER'S COMMENTS/RECOMMENDATION:

Attachments _	<u>X</u>	Yes		No
Agenda Item 1	2 (A) (B	) (C) (D	) (E) (F)	)

# MACON COUNTY BOARD OF COMMISSIONERS CONTINUED SESSION FEBRUARY 9, 2018 MINUTES

Chairman Tate reconvened the meeting at 12:02 p.m. in the commission boardroom as recessed from the January 9, 2018 regular meeting. All board members, the County Manager, Finance Director, County Attorney, members of the news media and a number of department heads and county staff were present.

**MID-YEAR FINANCIAL REVIEW:** Finance Director Lori Hall presented a PowerPoint presentation that provided the board with a mid-year financial update for Fiscal Year 2017-18. Ms. Hall noted that, in comparing the current fiscal year to the prior one, sales tax revenue was up by just more than seven percent, property and motor vehicle tax collections were almost identical, as were general fund revenues and expenditures. She also gave the board a snapshot of the county's general fund debt, including principal and interest payments by fiscal year, up through the year 2031. No action was necessary.

2017 YEAR IN REVIEW: County Manager Derek Roland gave the board an overview of the accomplishments and challenges that Macon County faced in 2017. He credited the board with showing "financially responsible leadership" and said that Macon County is second to none in terms of financial stability. He then touched briefly on a number of projects and issues, including: completion of \$796,000 in renovations to the Robert C. Carpenter Community Building, the partnership with the Town of Highlands and a \$350,000 allocation to improve the civic center and recreation opportunities there, as well as improvements to the recreation park in Nantahala and the Little Tennessee River Greenway. He also addressed what he termed the continued investment in "our most important asset," as capital outlay to the Macon County School System was increased by \$100,000, along with plans to spend \$3 million to expand South Macon Elementary School, which will bring the county's contribution to new school facility construction and renovations to almost \$60 million over the past 10 years. In public safety, he pointed out that the roof replacement project for the detention center is now under contract for \$85,920, and that six new patrol vehicles were purchased for the sheriff's department at a cost of \$181,973. Some of the challenges in 2017 centered

> Minutes 02.09.18 Page **1** of **5**

around healthcare, particularly employee health insurance and claims, along with matters stemming from Mission Health's movement of services from Angel Medical Center. He noted that the employee clinic at Macon County Public Health has been a saving grace to the county's health insurance plan. Other challenges, he said, are out of the county's control, such as unknowns involving the state and federal government, the jail program, mental health needs and the opioid crisis. He explained that out-of-county prisoner costs have skyrocketed, with that total now exceeding more than twice the last five years combined. However, he credited the county's strong financial position, with the third lowest tax rate in the state, to fiscally responsible leadership and a hardworking county staff. Looking forward, he said the top priority would be the Capital Improvement Plan. No action was necessary.

PROPOSED CAPITAL IMPROVEMENT PLAN: Mitch Brigulio, a Senior Vice President with Davenport & Company, presented a PowerPoint presentation on the county's proposed Capital Improvement Plan (CIP). comments by telling the board members, "You all are in very good shape." He explained that he would go through the initial CIP document at a high level and hit the highlights, starting with definitions of "debt capacity" and debt affordability." Having capacity doesn't mean you can afford it, he told them, and noted that the CIP "is a living document," and will need to be reviewed annually, with only the first year actually being funded. He discussed the county's credit rating, and said that the county's fund balance would be important as the board embarks on a capital plan. He suggested that the board formalize its fund balance policy, which is an informal goal of maintaining the county's fund balance at a minimum of 25 percent of the annual budget. He said the county has \$28.4 million of tax supported debt now, all of which is scheduled to be paid off by 2031. He said the board's 10year payout ratio, repaying 90 percent of debt within a 10-year period, is really good. He pointed out that a high level summary of the CIP by department shows \$40.4 million worth of projects, and includes \$17 million of debt issuance, most of it stretched over a 15-year period. A breakdown of that \$40.4 million shows roughly 30 percent coming from grant sources, another 30 percent in "pay as you go," and the remaining 40 percent in debt. The County Manager said that the board members will determine the priority of projects, and that "nothing is set in stone." Mr. Brigulio said the board would look to adopt a five-year CIP, with only the initial year funded. No action was necessary.

2019 REVALUATION AND TAX OFFICE SOFTWARE UPDATES: Tax Administrator Richard Lightner presented a PowerPoint presentation on the 2019 revaluation process and the need for updated tax software. He began by explaining that the preliminary property review was now 54 percent complete and would be finished on May 1, 2018. He plans to present the 2019 schedule

Minutes 02.09.18 Page **2** of **5**  of values to the board in June, followed by a public hearing on the values later in the month and then ask the board to adopt them in July. This would be followed in August with a "tax academy" for the public, with "learning session" centered on taxation and the revaluation process. Revaluation notices will then be mailed to the public in January of 2019. Looking at tax software and hardware, Mr. Lightner said that he had reviewed three potential vendors and outlined the pros and cons of each. His conclusion was to retain Keystone Software, in part because the gains of switching to a new vendor do not justify He also recommended that the county start investing in the investment. software and hardware updates, such as keeping servers updated, along with an annual \$60,000 allocation for software updates for the tax office. Within the next five to seven years, he suggested that a full-time information technology employee should be dedicated to the tax office, plus the need to monitor new software availability over the next decade. He went on to note that the tax servers are operating at 98.5 percent capacity, and that the county's internet speed is "totally unacceptable," with downloads at 18.73 Mbps where they should exceed 100. Mr. Lightner then addressed the new appraisal standards, which take effect this year and which the county must adhere to beginning January 1, 2020. Because of these new standards, the county must conduct a "full measure and list appraisal" for 2023, which in turn will require the county to hire a minimum of two additional appraisers and one data technician. He said budget dollars will need to be appropriated for these requirements beginning with Fiscal Year 2019-20 and thereafter, and he went over a timeline for meeting various personnel matters. In addition, he outlined the consequences for not meeting budget, personnel and computer needs. Following his presentation, there was discussion on a number of the main points, plus the need to have all county residents participate in the upcoming 2020 Census. No action was necessary.

**SYSTEM** 2018-19 SCHOOL TOPICS: Macon County FY Superintendent Dr. Chris Baldwin presented lists of items for the county's school system for the upcoming year. He started by handing out a list from the school principals that covers the need for additional personnel across various locations as well as a projected 15 percent increase in the cost of electricity, along with a list showing the cost of maintaining the current level of service plus the additional utility cost. He then moved on to capital outlay requests, which covered the areas of technology, vehicles, renovation/construction and furniture, machines and equipment. This led to specific discussion about the planned renovations at South Macon Elementary, the need to repair roofs at several campuses, needed repairs for the track at Franklin High School, and talk of replacing the Fine Arts Center at the high school. Commissioner Shields also asked Dr. Baldwin a number of questions, which eventually led to a discussion of a replacement plan for technology devices. No action was necessary.

> Minutes 02.09.18 Page **3** of **5**

UPDATE ON FIRE SAFETY TRAINING COMPLEX: Curtis Dowdle with the Southwestern Community College (SCC) Division of Public Safety Training presented a PowerPoint presentation on the plans for a new fire/rescue training facility. As with previous presentations, Mr. Dowdle noted that the current structure, or "burn building," has reached the end of its life span, and that plans call for a new facility to be built on what is now county property near the current SCC Macon Campus off Siler Road. He also discussed the accreditation standards for such a facility. Plans for the new location call for a two-bay fire/rescue station with classroom and office space, and a new training tower designed around the BullEx System, which would be a four-story container structure. Mr. Dowdle said this particular facility would have enhanced safety features and options to allow more variety and diversity while training different groups at different skill levels. He also explained that BullEx is the sole source provider of this facility and offers a turn-key job on the construction of the tower. This led to a lengthy discussion about the proposed facility, the need for new personnel, and ultimately, the cost of the project. No action was taken.

PRESENTATION OF BUDGET CALENDAR: The County Manager presented his FY 2018-2019 Budget Calendar for the board's consideration, a copy of which is attached (Attachment 1) and is hereby made a part of these minutes. He pointed out that the schedule calls for the public hearing on the budget to be held on June 19<sup>th</sup> instead of the board's regular meeting date of June 12<sup>th</sup>. No action was necessary.

GOALS AND EXPECTATIONS FOR FY 2018-19: Each board member was given the opportunity to comment on their goals and expectations for the upcoming budget.

**Chairman Tate** said that his personal expectation was for the county budget to continue to remain flat and to "live within our means" and continue to be thrifty. He said he hoped for an increase for the library and expressed his desire to continue to support our schools by seeing extra dollars go that way. He liked the idea of major requests going through the CIP and noted his "bucket list" item to see the FHS football field have improvements.

Commissioner Beale, the board's vice chairman, spoke of Medicaid reform drawing closer and the effect it would have on county departments such as Health, Emergency Services and Social Services. He said the county's Senior Center facility is "overwhelmed," and that the school system has some "big ticket items." He went on to state that "We can borrow a whole lot of money without raising taxes," and followed that by saying some county departments will come looking for increases. He said the sheriff's department has increased needs, the "burn building" needs to be constructed, but that his top priority would be schools and the senior center. He added that increased funding for

Minutes 02.09.18 Page **4** of **5**  information technology is a "have to," and said DSS will be looking for at least three new employees for child protective services. He concluded by saying "it's time we look at spending some money in Nantahala."

**Commissioner Shields,** pointing to Commissioner Beale, commented, "Everything he said." He said his main focus was the CIP and to "look at Nantahala needs."

**Commissioner Higdon** focused most of his comments on the Nantahala community, saying that residents there are "demanding some return on their investments." He also stated his desire to "get the Board of Elections out of the cellar," referring to the first floor of the courthouse.

**Commissioner Gillespie** said he wanted to continue to look at the budget and make sure dollars are spent wisely. He said the CIP will be huge and referenced the county's fund balance as a possible funding source. School funding, both for capital projects and technology, was also high on his list. He said "one thing touching everything" is the need for some form of broadband, which he sees as an economic tool for the county. He closed by saying the county's recycling centers "are the face of the county" and some consideration needs to be given to their improvement.

**ADJOURN:** After some final comments, and at 3:43 p.m., upon a motion by Commissioner Shields, seconded by Commissioner Beale, the board voted unanimously to adjourn.

Derek Roland Ex Officio Clerk to the Board Jim Tate Board Chairman

MACON COUNT	Y BUDGET	<b>AMENDMENT</b>
MACON COUNT AMENDMENT #	129	

Date:

2/7/2018

DEPARTMENT: HEALTH

EXPLANATION: Demand for the Water Test Kits increased. We need more funds to purchase enough kits to last us

through the year.

DESCRIPTION	INCREASE	DECREASE
PDWW- Water Test Kits	\$ 1,300.00	
Water Test Fees	\$ 1,300.00	
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	PDWW- Water Test Kits Water Test Fees	PDWW- Water Test Kits \$ 1,300.00 Water Test Fees \$ 1,300.00

REQUESTED BY DEPARTMENT HEAD
RECOMMENDED BY FINANCE OFFICER XILLA STORY
APPROVED BY COUNTY MANAGER
ACTION BY BOARD OF COMMISSIONERS 3/13/18 Meeting
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APPROVED AND ENTERED ON MINUTES DATED
CLERK

# MACON COUNTY BUDGET AMENDMENT AMENDMENT # 130

FROM: Robert L Holland

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DEPARTMENT: Sheriff
EXPLANATION: Insurance Settlement

CCOUNT	DESCRIPTION	INCREASE	DECREASE
11-3839-4850-00	Insurance Settlement	\$1586.00	
11-4310-5565-03	Vehicle Repairs	\$1586.00	1.000 mole
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ACTION BY BOARD OF COMMISSIONERS 3/13/18 Meds	3)
APPROVED AND ENTERED ON MINUTES DATED	
CLERK	

MACON COUNTY BUDGET AMENDMENT AMENDMENT # 131

Date:

2/16/2018

DEPARTMENT: HEALTH

EXPLANATION: To cover the purchase of gift cards for participants of the program.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113511-438564	Nutrition Edu Program- DPP	\$ 600.00	
115153-565029	Diabetes Prevention Program	\$ 600.00	
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APPROVED BY COUNTY MANAGER
ACTION BY BOARD OF COMMISSIONERS 3/13/18 meeting
APPROVED AND ENTERED ON MINUTES DATED
<u>CLERK</u>

# MACON COUNTY BUDGET AMENDMENT AMENDMENT # 132

FROM: M. CHRIS STAHL

DEPARTMENT: SOLID WASTE

EXPLANATION: FY 17 – 18 Insurance company paid for damages done by a vehicle at Otto convenience center.

ACCOUNT	DESCRIPTION	INCREASE 439.	DECREASE
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604715 556011	Operating supplies	439	
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FROM: FINANCE			
DEPARTMENT: EXPLANATION:	SOCIAL SERVICES Donation		
11-3584-4389-22	DESCRIPTION SHIPP REVENUE SHIPP	INCREASE \$650 \$650	DECREASE

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK.

MACON COUNTY BUDGET AMENDMENT

February 27, 2018.

AMENDMENT <u># 134</u>

FROM: FINANCE

DEPARTMENT: SOCIAL SERVICES EXPLANATION: Additional allocation

EXP	L'ANA JIUN:	Additional attocation		
		DESCRIPTION	increase :	DECREASE
	561-4389-02	LIEAP	\$7,536	
11-5	314-5675-31	LIEAP	\$7,536	
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AMENDMENT # 135

FROM: FINANCE

DEPARTMENT: SOCIAL SERVICES
EXPLANATION: Increased demand

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	DESCRIPTION	INCREASE	DECREASE
11125837-5500-02	Congregate PT Salary	\$3,000	
11-3584-4510-04	Congregate private pay	\$1,492	
11-3584-4410-05	Congregate donations	\$ 822 "	
11-3584-4510-03	HD private pay	\$ 916	
[1].5837-5502-01	Congregate Med/FICA	\$ 230	
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CLERK			

Date:

MACON COUNTY BUDGET AMENDMENT AMENDMENT # 1756

DEPARTMENT: HEALTH

EXPLANATION: Using the Medicaid Cost Settlement to cover the purchase of computers, printers and scanner.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113511-438551	Medicaid Cost Settlement Funds	\$ 41,164.00	
115110-556005	Admin- Computers Supplies	\$ 41,164.00	
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RECOMMENDED BY FINANCE OFFICER
APPROVED BY COUNTY MANAGER
ACTION BY BOARD OF COMMISSIONERS 3/13/18 meeting
APPROVED AND ENTERED ON MINUTES DATED
CLERK

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114377	556503	VEHICLE REPAIRS & MAINT	\$ 2,877.00	2.78
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APPROVED BY COUNTY MANAGER	The second of th
ACTION BY BOARD OF COMMISSIONERS	3/13/18 meeting
APPROVED & ENTERED ON MINUTES DATE	
CLERK	

#### MACON COUNTY BUDGET AMENDMENT # 144 FROM: John Fay DEPARTMENT: HOUSING **FUNDING INCREASE EXPLANATION:** ACCOUNT DESCRIPTION INCREASE DECREASE 514093 DOE 18 #7305 514093-550001 Salary 7,110 514093-550201 Medicare/FICA 498 514093-550203 Hospitalization 1,555 514093-550204 Unemployment Insurance 514093-550205 Workmen's Compensation 514093-550206 Life Insurance 8 514093-550207 Retirement General 825 514093-550701 County 401 k 149 WAP Training & Tech Asst 514093-556030 WAP Administration 514093-556031 628 514093-556034 **WAP Program Operations** 7,940 514093-556035 WAP Health & Safety 1,415 **WEATHERIZATION DOE #7305** 20,128 513831-447252 20,128 Total REQUESTED BY DEPARTMENT HEAD Hall 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 tmcdowell@maconnc.org

TO:

MACON COUNTY COMMISSIONERS

FROM:

**Macon County Tax Office** 

Teresa McDowell, Tax Collections Supervisor

DATE:

March 8, 2018

RE:

Releases

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 regarding these releases. The report of the releases formatted in alphabetical order is attached.

AMOUNT OF RELEASES FOR FEBRUARY, 2018: \$3,063.21

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**		AYALA,	MAGANA JESUS		91.80-	19.80-	0.00	72.00-	0.00	0.00	R	CLERICA		
4	02/16/18	122222	11A122222.01	G01	19.16-	19.16-	0.00	•	0.00					
		1		F01	2.06-	2.06-	0.00		0.00					
				L01	72.00-	,	0.00	72.00-	0.00					
**		AYALA,	MAGANA JESUS		93.22-	2122-	0.100	72.00-	0.00	0,00	R	CLERICA		
6	02/23/18	114714	17A114714.09	G01	32.13-	32.13-	0.00		0.00					
				F09	5.92-	5.92-	0.00		0.00					
**		BLOCK	MARK		38-05-	38.05-	0.00	0.00	0.00	000	R	CLERICA		
7	03/01/18	14529	17A14529.01	G01	4.15-	4.15-	000		0.00					
	· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , ,	F07	1.20-	1.20-	0.00		0.00					
				L01	95.00~	i	0.00	95.00-	0.00					

Tax C	ollections /18	· .			Detail Transact	ions by Gr	oup						RTC020303
Group	Number RE	L*18*02	and the state of t		Abatement				, — — — — — — — — — — — — — — — — — — —				te 02/02/18
Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount		Interest Amount				Trans Rev Descriptn
***		BURHENN	E, ALAN & HULDA M		100.35-	5.35-	0.00	95.00-	00,0	0.00	R	CLERICA	
3.8	03/01/18	14529	16A14529,01	G01 F07 L01	4.99- 1.24- 95.00-	4.99- 1.24-	0.00 0.00 0.00	95.00-	0.00 0.00				
***		BURHENN	e, alan & hulda m		101.23-	6.23-	0.00	9500-	0.00	0.00	R	CLERICA	
39	03/01/18	14529	15A14529.01	G01 F07 L01	5.34- 1.33- 72.00-	5\.34+ 1\.33-	0.00 0.00 0.00	72.00-	0.00 0.00 0.00				
***		BURHENN	E, ALAN & HULDA M		78.67-	6.67-	0.00	72,00-	0,00	Ö:200	R	CLERICA	
40	03/01/18	14529	14A14529.01	G01 F07 L01	4.27- 1.06- 72.00-	4.27- 1.06-	0.00 0.00 0.00	72.00-	0.00 0.00 0.00				
***		BURHENN	E, ALAN & HULDA M		77.33-	5.33=	0.00	72.00-	0.00	0.00	R	CLERICA	ngus.
16	02/12/18	137346	17A137346.14	G01 F10 H01	115.17- 3.56- 54.12-	115.17- 3.56- 54.12-	0.00 0.00 0.00		0.00 0.00 0.00				
***		HIGHLAN	DS BBQ COMPANY		172.85-	172.85-	0.00	0,00	0.00	0.00	R	CLERICA	
17	02/12/18	137346	16A137346.14	G01 F10 H01	104.70- 3.24- 49.20-	104.70- 3.24- 49.20-	0.00 0.00 0.00		0.00 0.00 0.00				
***		HIGHLAN	DS BBQ COMPANY		157.14~	157.14-	0.00	00.0	0.00	0.0.0	R	CLERICA	·
1	02/02/18	122411	17A122411.01	G01 F02 L01	28.58+ 6.27- 95.00-	28.58- 6.27-	0.00 0.00 0.00	95.00-	0.00 0.00 0.00			+ %	
***		KOPPEL,	TOU		129.85~	34.85+	0.00	95.00-	0.00	0.00	R	CLERICA	
4	02/09/18	109108	17A109108.03	G01 F01 L01	16.65- 2.60- 95.00-	16.65- 2.60-	0.00 0.00 0.00	95.00-	0.00 0.00 0.00				
***		MCCONNE	LL, RONNIE		114.25-	19.25-	0.00	95.00~	0.00	0.00	R	CLERICA	
2.	02/08/18	66628	16A66628.07	G01 F03	18.56- 3.45-	18.56- 3.45-	0.00		0.00				
***		STANLEY	, ROBERT HUGH IT		22.01-	22.01-	0.00	0.00	0-00	0.00	R	CLERICA	

Tax 0	:ollections :/18	'		•	Detail Transac	tions by Gr	oup						RTC02030
Group Number REL*18*02 Abatement						=====	: #########				====== te 02/02/1		
Seq Nbr	Date	Account Number	: Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs					Trans Rev Descriptn
				F03	3.14-	3.14-	0.00		0.00				
***		STANLEY	, ROBERT HUGH II		20.03-	20.03-	0.00	0.00	0.00	0.00	R	CLERICA	
25	02/16/18	20082	17A20082.14	G01	25.95-	25.95-	0.00		0.00			÷	
				F10	0.80-	0.80-	0.00		0.00				
				H01	12.19-	12.19-	0.00		0.00				
***	. "	WASHING	WELL THE		38.94-	38.94-	0.00	0:.00	0.00	0.00	R	CLERICA	
26	02/16/18	20082	16A20082.14	G01	28.55-	25.95-	2.60-		0.00				•
			***	F01	3.64-	3.31-	0.33-		0.00				
	4			H01	13.41-	12.19-	1.22-		0.00				
***		WASHING	WELL THE		45.60-	41.45-	4.15-	0.00	0.00	0.4:0.0	R	CLERICA	•
27	02/16/18	20082	15A20082.14	G01	28.55-	25.95-	2.60-		0.00				
				FOI	3.64-	3.31-	0.33~		0.00				
•				H01	13.41-	12.19-	1.22-		0.00				
***		WASHING	WELL THE		45.60-	41.45-	4.15-	0.00	0.00	0.00	R	CLERICA	,
28	02/16/18	20082	14A20082.14	G01	20.74-	20.74-	0.00	÷	0.00				
	V-1	-	• •	F01	2.23-	2.23-	0.00		0.00				
				H01	11.15-	11.15-	0.00		0.00				
***		WASHING	WELL THE		34.12-	34.12-	0,200	0.00	0.00	0.00	R	CLERICA	
29	02/16/18	20082	13A20082.14	G01	20.74-	20.74-	0.00		Ö.00				
			*	F01	2,23-	2.23-	0.00		0.00				
				H01	10.04-	10.04-	0.00		0.00				
***		WASHING	WELL THE		33.01-	33.01-	0.00	0.00	0.00	0.00	R	CLERICA	
3.0	02/16/18	20082	12A20082_14	G01	22.81-	20.74-	2.07-		0.00				
				F01	2,45-	2.23-	0.22-		0.00				
	,			H01	11.04-	10.04-	1.00-		0.00				
***		WASHING	WELL THE		36.30-	33.01-	3.29-	0.00	0.00	0.00	R	CLERICA	
31	02/16/18	20082	11A20082.14	G01	22.81-	20.74-	2.07-		0.00	•			
				F01	2.45-	2,23-	0.22-		0.00				
		i.		H01	11.04-	10.04-	1.00-		0.00				
***		WASHING	WELL THE		36.30-	33.01	3.29-	0.00	0.00	0.00	Ŗ	CLERICA	
32	02/16/18	20082	10A20082.14	G01	22.81-	20.74-	2.07-		0.00				
			was a second of the second	F01	2.45-	2.23-	0.22-		0.00				
		- 11		HO1	11.04-	10.04-	1.00-		0.00				

	1			Detail Transact					7	je Pagaloj – slike	eceuTomai	RTC02030: Page
Number RE	L*18*02			Abatement	####F#################################		========	=======================================				
Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount							Trans Rev Descriptn
	WASHING	WELL THE	-	36.30-	33.01-	3.29-	0.00	0.00	0.00	Ř	CLERICA	:
02/16/18	20082	09A20082.14	G01	21.59-	19.63-	1.96-		0.00				
			F01 H01	2.45- 11.04-	2.23- 10.04-	0.22- 1.00-		0.00 0.00				
	WASHING	WELL THE		35.08-	31.90-	*******	0.00	0.00	0.00	R	CLERICA	
02/16/18	20082	08A20082.14	G01	21.59-	19.63-	1.96-		0.00				
	11		F01	2.45-	2.23-	0.22-		0.00		•		
			H01	11.04-	10.04-	1.00-		0.00				
	WASHING	WELL THE		35.08-	31.90-	3.18-	0.00	0.00	0.00	R	CLERICA	
02/16/18	20082	07A20082-14	G01	20.04-	18 22-	1 82-		0.00				
			H01	11.04-	10.04-	1.00-		0.00				
	WASHING	WELL THE		33.53-	30.49-	3 - 04 -	0.00	0.00	0.00	R	CLERICA	
02/12/18	51480	17A51480.09	<b>G01</b>	11.27-	11, 27-	0.00		.0.00				
	:		L01	95.00-	Sept. Well at large Ca.		95.00-	0.00				
	WILSON,	JEFFREY LEE		106.27-	11.27-	0.00	95.00-	0.00	0.00	R	CLERICA	
02/12/18	51480	16A51480.09	G01	13.40-	13.40=	0.00		:0 0.0				
			T01	95.00-			95.00-	0.00				
	WILSON,	JEFFREY LEE		108.40-	13.40-	0.00	95.00-	0.00	0.00	R	CLERICA	
02/12/18	51480	15A51480.09	G01	14.31-	14.31-	0.00		0.00				
			L01	72.00-	ı	0.00	72.00-	0.00				
	WILSON,	JEFFREY LEE		86.31-	14.31-	0.00	72.00-	0.00	0.00	R	CLERICA	
02/12/18	51480	14A51480.09	G01	11.97-	11.97-	0.00		0.00				
			L01	72.00-		0.00	72.00-	0.00	÷			
	WILSON,	JEFFREY LEE		83.97-	11.97-	0.00	72.00-	0.00	0.00	R	CLERICA	•
02/12/18	51480	13A51480.09	G01	11.55-	11.55-	0.00		0.00				
	ļį		L01	72.00-	9 1	0.00	72.00-	0.00				
	WILSON,	JEFFREY LEE	•	83.55-	11.55-	0.00	72.00-	0.00	0.00	R	CLERICA	
02/12/18	51480	12A51480.09	G01	13.42-	13.42-	0.00		0.00				
			L01	72.00-			72.00-	0.00				
	WITT CONT	JEFFREY LEE		85.42-	13.42-		72.00-	0.00	0.00			
	Date  02/16/18  02/16/18  02/16/18  02/12/18  02/12/18  02/12/18  02/12/18	Number REL*18*02 Date Account Number  WASHING 02/16/18 20082  WASHING 02/16/18 20082  WASHING 02/16/18 51480  WILSON, 02/12/18 51480  WILSON,	Number REL*18*02  Date Account Taxbill Number  WASHING WELL THE  02/16/18 20082 09A20082.14  WASHING WELL THE  02/16/18 20082 08A20082.14  WASHING WELL THE  02/16/18 20082 07A20082.14  WASHING WELL THE  02/12/18 51480 17A51480.09  WILSON, JEFFREY LEE  02/12/18 51480 15A51480.09  WILSON, JEFFREY LEE  02/12/18 51480 15A51480.09  WILSON, JEFFREY LEE  02/12/18 51480 14A51480.09  WILSON, JEFFREY LEE  02/12/18 51480 13A51480.09  WILSON, JEFFREY LEE  02/12/18 51480 13A51480.09  WILSON, JEFFREY LEE	Number REL*18*02  Date Account Taxbill Tax Number Code  WASHING WELL THE  02/16/18 20082 09A20082.14 G01 F01 H01  WASHING WELL THE  02/16/18 20082 08A20082.14 G01 F01 H01  WASHING WELL THE  02/16/18 20082 07A20082.14 G01 F01 H01  WASHING WELL THE  02/12/18 51480 17A51480.09 G01 L01  WILSON, JEFFREY LEE  02/12/18 51480 15A51480.09 G01 L01  WILSON, JEFFREY LEE  02/12/18 51480 14A51480.09 G01 L01  WILSON, JEFFREY LEE  02/12/18 51480 14A51480.09 G01 L01  WILSON, JEFFREY LEE  02/12/18 51480 13A51480.09 G01 L01  WILSON, JEFFREY LEE	Number REL*18*02 Abatement  Date Account Taxbill Tax Transaction Amount  WASHING WELL THE 36.30-  02/16/18 20082 09A20082.14 G01 21.59- F01 2.45- H01 11.04- WASHING WELL THE 35.08-  02/16/18 20082 08A20082.14 G01 21.59- F01 2.45- H01 11.04- WASHING WELL THE 35.08-  02/16/18 20082 07A20082.14 G01 20.04- F01 2.45- H01 11.04- WASHING WELL THE 35.08-  02/16/18 20082 07A20082.14 G01 20.04- F01 2.45- H01 11.04- WASHING WELL THE 33.53-  02/12/18 51480 17A51480.09 G01 11.27- L01 95.00- WILSON, JEFFREY LEE 106.27-  02/12/18 51480 15A51480.09 G01 13.40- D02/12/18 51480 15A51480.09 G01 13.40- D02/12/18 51480 15A51480.09 G01 12.00- WILSON, JEFFREY LEE 108.40-  02/12/18 51480 15A51480.09 G01 11.97- L01 72.00- WILSON, JEFFREY LEE 83.97-  02/12/18 51480 13A51480.09 G01 11.55- L01 72.00- WILSON, JEFFREY LEE 83.97-  02/12/18 51480 13A51480.09 G01 11.55- L01 72.00- WILSON, JEFFREY LEE 83.55-  02/12/18 51480 12A51480.09 G01 13.42-	Number REL*18*02  Date Account Number Taxbill Tax Transaction Levy Amount  WASHING WELL THE 36.30- 33.01- 02/16/18 20082 09A20082.14 G01 21.59- 19.63- F01 2.45- 2.23- H01 11.04- 10.04- WASHING WELL THE 35.08- 31.90- 02/16/18 20082 08A20082.14 G01 21.59- 19.63- F01 2.45- 2.23- H01 11.04- 10.04- WASHING WELL THE 35.08- 31.90- 02/16/18 20082 07A20082.14 G01 20.04- 18.22- F01 2.45- 2.23- H01 11.04- 10.04- WASHING WELL THE 35.08- 31.90- 02/16/18 20082 07A20082.14 G01 20.04- 18.22- F01 2.45- 2.23- H01 11.04- 10.04- WASHING WELL THE 33.53- 30.49- 02/12/18 51480 17A51480.09 G01 11.27- L01 95.00- WILSON, JEFFREY LEE 106.27- 11.27- 02/12/18 51480 15A51480.09 G01 13.40- 13.40- L01 95.00- WILSON, JEFFREY LEE 108.40- 13.40- 02/12/18 51480 15A51480.09 G01 11.97- 11.97- UNILSON, JEFFREY LEE 86.31- 14.31- 02/12/18 51480 13A51480.09 G01 11.97- 11.97- UNILSON, JEFFREY LEE 83.97- 11.97- 02/12/18 51480 13A51480.09 G01 11.55- 11.55- 02/12/18 51480 12A51480.09 G01 11.55- 11.55- 02/12/18 51480 12A51480.09 G01 13.42- 13.42-	Number REL*18*02  Date Account Taxbill Tax Transaction Amount Amount Number Number Code Amount Amount Amount Amount Number Number Code Taxbill Levy Penalty Amount Number Number Code Taxbill Levy Penalty Amount Amount Amount Number Number Code Taxbill Levy Penalty Penalt	Number Rel-*18*62  Date Account Number Taxbill Tax Transaction Levy Remalty Addl Amount Chgs  WASHING WELL THE 36.30- 33.01- 3.29- 0.00  02/16/18 20082 09A20082.14 G01 21.59- 19.63- 1.96- 0.22- H01 11.04- 10.04- 1.00- 11.04- 10.04- 10.04- 1.00- 10.04	Number REL-18*02	Number REL-18-02  Date  Account Taxbill Number Number  Number Number Number  Number Number  Number Number Number  Number Number Number  Number Number Number  Number Number Number  Number Number Number Number  Number Num	Number RED-18-02  Date  Account Taxbill Number Numb	Number   Rei-18*02   Abatement   About   Rei-18*02   Refeative Date   About   Amount   Amou

11 02/12/18 51480

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03/06				ilia, — ·	Detail Transact	ions by Gr	conb	eren .	er bygrogen og skriger				RTC020303
Group	Number RE	L*18*02		a dim a tim, save a s	Abatement			======			==== Effe	tive Da	te 02/02/18
Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount		Interest Amount			Check Number	Trans Rev Descriptn
				L01	72.00-		0.00	72.00-	0.00				
***		WILSON,	JEFFREY LEE		86.40-	14.40-	0.00	72.00-	0.00	0.00	R	CLERICL	
12	02/12/18	51480	10A51480.09	G01 L01	15.51- 72.00-	15.51-	0.00	72.00-	0.00				
***		WILSON,	JEFFREY LEE		87.51-	15.51-	0.00	72.00-	000	0.00	R	CLERICA	
13	02/12/18	51480	09A51480.09	G01 L01	15.68- 60.00-	15.68-	0.00 0.00	60.00-	0.00				
***		WILSON,	JEFFREY LEE		7568-	15.68-	0.00	60.00-	0.00	0.00	R	CLERICA	
14	02/12/18	51480	08A51480.09	G01 L01	16.82- 60.00-	16.82-	0.00	60.00-	0.00 0.00			M	
***		WILSON,	JEFFREY LEE		76.82-	16.82-	0.00	60.00-	0.00	0.00	R	CLERICA	•
15	02/12/18	51480	07A51480.09	G01 L01	16.76- 60.00-	16.76-	0.00 0.00	60.00-	0.00 0.00				
***		WILSON,	JEFFREY LEE		76.76-	16.76-	0 0.00	60.00-	0.00	0.00	R	CLERICA	

Tax Collections Detail Transactions by Group RTC020303 03/06/18 Page Group Number REL\*18\*02 Abatement Effective Date 02/02/18 Seq Date Account Taxbill Tax Transaction Levy Penalty Addl Interest Discut Trn Check Trans Rev Nbr Number Number Code Amount Amount Amount Cde Number Descriptn Amount Amount Chqs Tax Code Totals F01\*07- FR FIRE 2.45-2.23-0.22- 0.00 0.00 0.00 F01\*08- FR FIRE 2.45-2.23-0.22- 0.00 0.00 0.00 F01\*09- FR FIRE 2.45-2.23-0.22-0.00 0.00 0.00 F01\*10- FR FIRE 2.45 2.23-0.22~ 0.00 0.00 0.00 F01\*11- FR FIRE 4.51-4.29-0.22-0.00 0.00 0.00 F01\*12- FR FIRE 4.37-0.22-4.15-0.00 0.00 0.00 F01\*13- FR FIRE 3.88~ 3.88-0.00 0.00 0.00 0.00 F01\*14- FR FIRE 3.94-3.94-0.00 0.00 0.00 0.00 F01\*15- FR FIRE 6.07-5.74-0.33 - 0.000.00 0.00 F01\*16- FR FIRE 5.90-5.57-0.33- 0.00 0.00 0.00 F01\*17- FR FIRE 4.94-4.94-0.00 0.00 0.00 0.00 F02\*17- CL CH FR 6.27-6.27-0.00 0.00 0.00 0.00 F03\*16- OTTO FR 3.45-3.45-0.00 0.00 0.00 0.00 F03\*17- OTTO FR 3.14-3.14-0.00 0.00 0.00 0.00 F07\*14- BT FIRE 1.06-1.06~ 0.00 0.00 0.00 0.00 F07\*15- BT FIRE 1.33-1.33-0.00 0.00 0.00 0.00 F07\*16- BT FIRE 1.24-1.24-0.00 0.0 . 0.0 0.00 0.00 F07\*17- BT FIRE 1.20-1.20-0.00 0.00 0.00 0.00 F09\*17- NANT FR 5.92-5.92-0.00 0.00 0.00 0.00 F10\*16- HLDS FR 3.24-3.24-0.00 0.00 0.00 0.00 F10\*17- HLDS FR 4.36-4.36-0.00 0.00 0.00 0.00 G01\*07- GEN TAX 36.80-34.98-1.82-0.00 0.00 0.00 G01\*08- GEN TAX 38.41-36.45-1.96-0.00 0.00 0.00 G01\*09- GEN TAX 37.27-35.31-1.96- 0.00 0.00 0.00 G01\*10- GEN TAX 38.32-36.25-2.07- 0.00 0.00 0.00 G01\*11- GEN TAX 56.37-54.30~ 2.07- 0.00 0.00 0.00 G01\*12- GEN TAX 54.11-52.04-2.07- 0.00 0.00 0.00 G01\*13- GEN TAX 47.66-47.66-0.00 0.00 0.00 0.00 G01\*14- GEN TAX 52.91-52.91-0.00 0.00 0.00 0.00 G01\*15- GEN TAX 67.29-64.69-2.60-0.00 0.00 0.00 G01\*16- GEN TAX 187.94-185.34-2.60-0.00 0.00 0.00 G01\*17- GEN TAX 265.75-265.75-0.00 0.00 0.00 0.00 H01\*07- HLD CITY 11.04-10.04-1.00-0.00 0.00 0.00 H01\*08- HLD CITY 11.04-10.04-1.00-0.00 0.00 0.00 H01\*09- HLD CITY 11.04-10.04-1.00- 0.00 0.00 0.00 H01\*10- HLD CITY 11.04-10.04-1.00- 0.00 0.00 0.00 H01\*11- HLD CITY 11.04-10.04~ 1.00- 0.00 0.00 0.00 H01\*12- HLD CITY 11.04-10.04-1.00-0.00 0.00 0.00 H01\*13- HLD CITY 10.04-10.04-0.00 0.00 0.00 0.00 H01\*14- HLD CITY 11.15-11.15-0.00 0.00 0.00 0.00 H01\*15- HLD CITY 13.41-12.19-1.22-0.00 0.00 0.00 H01\*16- HLD CITY 62.61-61.39~ 1.22-0.00 0.00 0.00 H01\*17- HLD CITY 66.31-66.31-0.00 0.00 0.00 0.00 L01\*07- LANDFILL 0.00 60.00-0.00 0.00 60.00-0.00 L01\*08- LANDFILL 60.00-0.00 0.00 60.00-0.00 0.00 L01\*09- LANDFILL 60.00-0.00 0.00 0.00 60.00-0.00 L01\*10- RES FEE 72.00-0.00 0.00 72.00-0.00 0.00

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0.00

0.00 144.00-

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L01\*11- RES FEE

Tax Collect 03/06/18	lons		Detail Transactions by Group							
Group Numbe	r REL*18*02	——————————————————————————————————————		Abatement			======		======= Effective Da	te 02/02/18
Seq Date Nbr	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Discrit Amount Amount		Trans Rev Descriptn
		******** Cycle	Totals	By Tax Cycle Current	********* Delinquent					
		PA.		0.00	3063.21-					

- 3

Proposed Clinical Fees approved by Board of Health on 2/27/2018 to begin upon approval by Macon County Board of County Commissioners

CPT Code	Description	Current Price	Proposed Price
80050	General Health Panel That includes: 80053 – Complete Metabolic Panel 84443 – TSH Thyroid Stimulating hormone 85025 – CBC		\$74.00
86580	PPD (Insurance companies no longer allow for administration cost)	\$7.00	\$21.00
82495	Chromium		\$50.00
83018	Heavy Metal level		\$95.00

## Approved by Board of Health on 2/27/2018 to begin on July 1, 2018

1, 2018		
All rees included \$5 observe for handling and processing of the		
splecimens (data entroxapackering, tracking courie) zeotus andio		
explanation/interpretation/objectarestrits). Changes are dustri		<u>ម្ចាស់</u> ស្រែវិទ
NCSLPH changing their fees 12		i Giriga
Microbiology		
Fecal Coliform, MPN - Enzymatic	31.00	37.00
Iron Bacteria	35.00	39.00
Sulfur/Sulfate - Reducing Bacteria	45.00	50.00
Pseudomonas - MTF or MPN Enzymatic	34.00	38.00
Heterotrophic Plate Count	30.00	33.00
Inorganic Chemistry		
Inorganic Panel - (Metals, Anions, Nitrate/ Nitrite)	73.00	78.00
Inorganic Panel - (Metals, Anions)	68.00	75.00
Inorganic Panel – (Coal Ash Testing)	73.00	79.00
Hexavalent Chromium	57.00	63.00
Metals Panel	64.00	67.00
Individual Metals - (1-3 maximum from above + Uranium)	50.00	53.00
Lead follow-up testing (up to 3 samples from same	70.00	77.00
location)	70.00	77.00
Anions – (Fluoride, Chloride, Sulfate)	34.00	36.00
Disinfection By-Products – (Bromide, Bromate, Chlorite,	34.00	36.00
Fluoride – Physician, Dentist request	34.00	10.00
Nitrate/Nitrite	31.00	36.00

### MACON COUNTY MONTHLY AD VALOREM TAX COLLECTIONS REPORT

Feb-18

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 Fire Districts	1640691 225160.3				3		1 1				
Landfill User Fee Totals	228681.4 2094532		-285 -1638.54				-	335.43	-79939.15	148928.12	
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	26909077.32	-17266.69	-1494.78	26890315.85	-26096567,99	101337.67	29019.03	-25966211.29	924104.56	96.56
Fire Districts	0	3235243.8	-2097.11	-236.15	3232910.54	-3099620.38	1.76	1790.17	-3097828.45		95.82
Landfill User Fee	Ö	75, 157 15	-3040	-27,7	2538473.3	-2391766.2	, o	2221.02	-2389545.18	148928.12	94.13
Totals	0	32685862.12	-22403.8	-1758.63	32661699.69	-31587954.57	101339.43	33030.22	-31453584.92	1208114.77	96.3

The collection rate is 96.56% collected on 2017 County general taxes, late listing penalties, discoveries and deferred taxes as of 2/28/2018 as compared to 96.35% on 2016 taxes as of 2/28/2017