

Macon County



MACON COUNTY BOARD OF COMMISSIONERS
FEBRUARY 13, 2024
6 P.M.
AGENDA

1. Call to order and welcome by Chairman Shields
2. Announcements
 - (A) Schedule Public Hearing Regarding the Sale of County Property
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) Update on Nantahala Broadband Project and the Digital Inclusion Grant – LittleT Broadband Chief Executive Officer Jeff Lee and Macon County Broadband Committee
 - (B) Macon County Fair Association Grant - Chairman Dennis Conley

10. Old Business
 - (A) Discussion Regarding Facility Improvements at Macon County Public Library – Project Manager Jack Morgan
 - (B) Discussion and Consideration of Contract with McGill & Associates for Phase IA of the Macon County Recreation Park – Parks and Recreation Director Seth Adams

11. New Business
 - (A) Consideration and Approval of Recommendations for the 2024 Board of Equalization and Review Members – Tax Administrator Abby Braswell
 - (B) Discussion Regarding Capital Projects at the Southwestern Community College Grove Center and Public Safety Training Center – Southwestern Community College President Don Tomas
 - (C) Consideration and Approval of Resolution to the NC Insurance Commissioner about Proposed Insurance Rate Increase – Commissioner Paul Higdon

12. Consent Agenda – Attachment #12

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

 - (A) Minutes of the January 9, 2024 regular meeting and the January 23, 2024 Special Meeting
 - (B) Budget Amendments #124-127
 - (C) Audit contract for fiscal year ending June 30, 2024 – Martin Starnes & Associates, CPAs, P.A.
 - (D) Tax releases for the month of January in the amount of \$2,253.80
 - (E) Monthly ad valorem tax collection report – no action necessary

13. Appointments - None

14. Closed session as allowed under NCGS 143-318.11

15. Adjourn/Recess

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – REPORTS/PRESENTATIONS

MEETING DATE: February 13, 2024

9A. Jeff Lee will provide an update on the Nantahala Broadband Project and the receipt of a \$50,000 Digital Inclusion grant from Southwestern Commission. According to Mr. Lee, we are the first organization to apply for this grant with the funds to be used to cover expenses for public Wi-Fi network installs and to purchase computer workstations for community use in Nantahala.

9B. Dennis Conley will discuss the grant request for the Macon County Fair Association.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: FEBRUARY 13, 2024

10(A). Project Manager Jack Morgan will be present at the meeting to discuss recommendations for repairs to the Macon County Public Library

10(B). Parks and Recreation Director Seth Adams will present the outcome contract negotiations with McGill & Associates for Phase IA of the Macon County Recreation project. A copy of the proposed contract provided at the meeting.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: FEBRUARY 13, 2024

11(A). Tax Administrator Abby Braswell is requesting approval of the membership for the 2024 Board of Equalization and Review. Below is the memo received from Ms. Braswell:



MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell, Tax Administrator
cc: Derek Roland, County Manager
Date: February 13, 2024
Re: Approval of 2023 Board of Equalization and Review

Please accept my recommendation for the 2024 Board of Equalization and Review to include Dwight Vinson, Gary Drake, Kristine Flaig, Donald Holland, and Richard Lightner.

Thank you.
Abby Braswell
Macon County Tax Administrator

11(B). Southwestern Community College President Don Tomas will be present at the meeting to discuss capital project needs at the Grove Center and at the Public Safety Trainings Center.

11(C). Please find enclosed in your packet a copy of a Resolution to the NC Insurance Commissioner about proposed insurance rate increase. Commissioner Higdon will provide more information about this at the meeting.



**MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734**

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell, Tax Administrator
cc: Derek Roland, County Manager
Date: February 13, 2024
Re: Approval of 2023 Board of Equalization and Review

Please accept my recommendation for the 2024 Board of Equalization and Review to include Dwight Vinson, Gary Drake, Kristine Flaig, Donald Holland, and Richard Lightner.

Thank you.
Abby Braswell
Macon County Tax Administrator

STATE OF NORTH CAROLINA
COUNTY OF MACON

**RESOLUTION OF THE MACON COUNTY BOARD OF COUNTY COMMISSIONERS
TO THE NORTH CAROLINA DEPARTMENT OF INSURANCE TO REJECT THE
HOMEOWNER’S INSURANCE RATE HIKE REQUESTED BY THE NORTH
CAROLINA RATE BUREAU**

WHEREAS, it has come to the attention of the Macon County Commissioners that the North Carolina Rate Bureau has requested the North Carolina Department of Insurance to approve a homeowner’s insurance rate hike; and

WHEREAS, in recent years, the rise of inflation and the increase costs for such basic needs such as food have risen at a rate that far exceeds the public’s average increase in income over the same time period; and

WHEREAS, the average appreciation in home values over the past several years has inherently resulted in an increase in homeowner’s insurance premiums under existing rates; and

WHEREAS, the ability of the insurance industry to spend such a disproportionate amount of revenues for television advertising in comparison to other industries is directly attributable to insurance rates that are already excessive; and

WHEREAS, an increase in homeowner’s insurance rates will result in fewer people being able to afford a home and will further stifle new home construction during a time that affordable housing in Western North Carolina is already scarce; and

WHEREAS, based upon the foregoing, the North Carolina Department of Insurance should vote to decrease, not increase, homeowner’s insurance rates; and

WHEREAS, the Macon County Board of Commissioners believe that an increase in homeowner’s insurance rates will have a substantial negative impact on the North Carolina economy and the Macon County homeowner and is wholly unwarranted.

NOW THEREFORE, upon Motion of Commissioner _____,
seconded by Commissioner _____, and duly approved by the
Board, the Macon County Board of County Commissioners resolves as follows:

RESOLVED, that Macon County requests and pleads that the North Carolina Department of Insurance reject the request by the North Carolina Rate Bureau to increase homeowner’s insurance rates, and in lieu thereof, that the North Carolina Department of Insurance reduce existing homeowner’s insurance rates

Adopted at the February 13, 2024, Regular Meeting of the Macon County Board of Commissioners.

Gary Shields, Chairman, Macon County Board of
County Commissioners

ATTEST:

Derek Roland, Macon County Manager
and Clerk to the Board

(Official Seal)

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: FEBRUARY 13, 2024

Item 12A. Draft minutes from the January 9, 2024, regular meeting and the January 23, 2024, special meeting are attached for the board's review and approval. (Tammy Keezer)

Item 12B. Budget Amendments #124 -127 are attached for your review and approval. (Lori Carpenter)

Item 12C. On January 10, 2024, the Finance Director issued a Request for Proposals for Audit Services for a three year period starting with the fiscal year ending June 30, 2024 with an option to extend for up to two additional years. Each subsequent year beyond 6/30/2024 is subject to annual governing board approval. Two proposals were received and the Finance Director and the Finance Accountant/Purchasing Agent independently evaluated the proposals and the results are included with this agenda item. The proposals were evaluated based on the audit firm's experience with governmental audits, educational qualifications, audit approach, and cost. Based on the evaluations, the recommendation is to award the audit contract to Martin Starnes & Associates, CPAs, P.A. The audit contract for the fiscal year ending 6/30/2024 is comprised of the audit fee at \$72,800, writing financial statements at \$11,500, and the fee per major program in excess of two at \$4,000. (Lori Carpenter)

Item 12D. Tax releases for the month of January 2024 in the amount of \$2,253.80, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 12E. A copy of the ad valorem tax collection report as of January 31, 2024. Report only. No action is necessary. (Delena Raby)



**MACON COUNTY BOARD OF COMMISSIONERS
JANUARY 9, 2024
REGULAR MEETING NOTES**

Chairman Shields called the meeting to order at 6:00 p.m. All Board Members, County Manager Derek Roland, Deputy Clerk Tammy Keezer, Finance Director Lori Carpenter, and County Attorney Eric Ridenour were present, as were a number of county employees, media, and citizens.

ANNOUNCEMENTS:

- (A)** Mr. Roland announced that a Special Meeting will be held on Thursday, February 8, 2024, at 1:00 p.m. for the budget kickoff for Fiscal Year 2025. The meeting will be held in the Commissioners Board Room located at 5 West Main Street, Franklin, North Carolina.

MOMENT OF SILENCE: Chairman Shields requested all in attendance rise and a moment of silence was observed.

PLEDGE OF ALLEGIANCE: Led by Commissioner Young, the pledge to the flag was recited.

PUBLIC HEARING(S): None

PUBLIC COMMENT PERIOD: **Jennifer Smith** spoke about an issue with trash disposal in Highlands related to the need for bear-proof containers. She said she had reached out to J&B Disposal but had not been successful in getting the container. Mr. Roland agreed to call her in the morning and follow up. **Betsy Baste** commented about the Town of Franklin's proposed Social District. She said the district is going to be parceled out to avoid the areas owned by the county, and that she wants to see Macon County grow and have activities that attract younger folks. **Scott Baste** spoke about the list of school projects that had not been addressed last year as listed in the newspaper. He said he is in support of getting these projects completed and moving other projects forward.

ADDITIONS, ADJUSTMENTS TO AND APPROVAL OF THE AGENDA: Upon a motion by Commissioner Young, seconded by Commissioner Higdon, the board voted unanimously to approve the agenda, as presented.

REPORTS AND PRESENTATIONS:

- (A) BALSAMWEST BROADBAND UPDATE** - Matt Saenger, Director of Sales and Marketing with BalsamWest stated that the BalsamWest mission is to deliver robust telecommunication services. He gave an overview of the status of current projects: (1) The Nantahala expansion will provide service to five Macon County offices as well as the Nantahala Library and Community Center and construction is planned to begin next week for Phase I; (2) The GREAT grant awarded in October 2023 to provide service for 263 households and businesses within two years including 58 connections in the Tessentee and

Minutes

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Page 1 of 3

Middle Creek area, a few on Still House Road, 38 in Scaly, and 131 in Highlands and the plan is for pole permits to be submitted in March construction to begin in August; (3) The Georgia Road/Otto/Scaly Mountain Project build out of the fiber infrastructure is still in process with 277 new connections installed or in the process, 101 new connections pending, and 218 prospective connections.

OLD BUSINESS:

(A) CONSIDERATION AND APPROVAL OF BIDS FOR PHASE IA OF THE NEW MASTER PLAN FOR THE MACON COUNTY RECREATION PARK – Parks and Recreation Director Seth Adams provided an update on the Recreation Master Plan Phase I which includes nine pickleball courts, eight tennis courts, a covered bridge, and shelter. He reported that three companies responded to the Request for Qualifications (RFQs) and that McGill and Associates were selected by the Recreation Committee. Mr. Adams said he would move forward in negotiating a fee schedule with them. Commissioner Young and Commissioner Shearl spoke about the consideration and need for soil samples. Commissioner Shearl suggested that the soil samples occur outside of the negotiation of the fee schedule. Commissioner Higdon requested they work in conjunction with the school system on the design of the tennis courts to accommodate the high school tennis team.

(B) CONSIDERATION OF DESIGN PROFESSIONAL FOR MACON MIDDLE SCHOOL TRACK - Macon County School Board member Deidre Breeden read a letter addressed to the Board of Commissioners requesting approval of LS3P as the architect for the Macon Middle School (MMS) track project. After a lengthy discussion regarding ideas and thoughts on the project build process and the need for a design professional, Mr. Roland summarized the previous directive that the Board gave to obtain a design that was apples to apples due to the discussion at that time about drainage, grading, surface, base, etc. He said the school board has approved the respondent and needs to move into contract negotiations. After additional discussion, Commissioner Young made a motion, seconded by Commissioner Antoine, to authorize the Macon County Board of Education to move forward with contract negotiations with LS3P. Mr. Roland will consult with the School of Government on options if the RFQ is rejected and how we would proceed. Commissioner Higdon said he is in favor of going straight to a design and build option and feels we have not adhered to the elements of the RFQ so he will vote "no" on this request. The vote was 3-2 with Commissioner Shields, Commissioner Young, and Commissioner Antoine voting in favor of the motion, and Commissioner Higdon and Commissioner Shearl opposed.

NEW BUSINESS:

(A) DISCUSSION AND APPROVAL OF THE UPDATED DRUG AND ALCOHOL POLICY FOR MACON COUNTY TRANSIT – Transit Director Darlene Asher explained the updated requirements for testing which allows oral swabbing as an additional testing option. She said the only change she had to make to the existing policy was to remove the word "urine". Motion by Commissioner Shearl, seconded by Commissioner Higdon to approve the updated policy as presented. The vote was unanimous.

(B) DISCUSSION AND APPROVAL OF COMMISSIONER LIAISON APPOINTMENTS – Chairman Shields referred to the handout of recommended board and committee liaison assignments [Attachment 1]. With no discussion, members approved the appointments by consensus.

(C) DISCUSSION AND APPROVAL OF UPDATED ENVIRONMENTAL HEALTH

FEE SCHEDULE – Health Director Kathy McGaha explained the proposed fee changes due to a legislative change to Rule 18E. She indicated that the Board of Health had also approved these changes. Commissioner Higdon made a motion, seconded by Commissioner Young to approve the fee changes as requested. The vote was unanimous.

CONSENT AGENDA: Upon a motion by Commissioner Higdon, seconded by Commissioner Antoine, the board voted unanimously to approve the consent agenda as presented which includes: (A) Minutes of the December 12, 2023 regular meeting, (B) Budget Amendments #100-104, (C) Resolution Exempting Surveying Services for Deal Farm Easement [Attachment 2], (D) Tax releases for the month of December 2023 in the amount of \$461.02, (E) Monthly ad valorem tax collection report for which no action is necessary.

APPOINTMENTS:

(A) Macon County Public Library (1 seat)

Commissioner Antoine made a motion, seconded by Commissioner Young to approve the appointment of Marsha Moxley as requested. The vote was unanimous.

(B) Area Agency on Aging Advisory Council (1 seat)

Commissioner Antoine made a motion, seconded by Commissioner Young to approve the appointment of Meghan Cribbs as requested. The vote was unanimous.

CLOSED SESSION: At 7:56 p.m., upon a motion by Commissioner Higdon, seconded by Commissioner Shearl, the board voted unanimously to go into closed session as allowed under NCGS 143-318.11(a)(5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease. At 8:20 p.m., upon a motion by Commissioner Higdon, seconded by Commissioner Shearl, the board voted unanimously to come out of closed session and return to open session.

ADJOURN: With no other business, at 8:20 p.m., upon a motion from Commissioner Higdon, seconded by Commissioner Shearl, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Gary Shields
Board Chair



**MACON COUNTY BOARD OF COMMISSIONERS
JANUARY 23, 2024
SPECIAL MEETING MINUTES**

Chairman Shields called the meeting to order at 11:49 a.m. Board Members Paul Higdon, Josh Young, and Danny Antoine, County Manager Derek Roland, Deputy Clerk Tammy Keezer, Finance Director Lori Carpenter, County Attorney Eric Ridenour, members of the Macon County Board of Education, Senator Kevin Corbin, Representative Karl Gillespie, were present, as were a number of state officials, media, and citizens. Commissioner Shearl was excused.

Senator Corbin began by explaining that he had spoken with both the Macon County Board of Education and the Macon County Board of Commissioners regarding the grant application for a new Franklin High School (FHS) that was submitted to the North Carolina Department of Public Instruction (DPI) and had wanted to arrange a meeting to introduce both boards to the decision-makers with DPI agreeing to come to Franklin. He said the funding model for the grant funding requires the county to pay for brick-and-mortar and the state funding to pay for positions. Senator Corbin indicated that the Legislature has allocated 400 million dollars per year to DPI to make decisions on where the funding goes. Representative Gillespie said it is not his or Senator Corbin's job to make local decisions, but it is their job to ensure they bring available funding back to our district and thanked Senator Corbin for putting the meeting together. Senator Corbin introduced State Superintendent of Public Instruction Catherine Truitt and indicated that she had toured Franklin High School with him this morning and had seen firsthand some of the challenges of the current facilities.

Superintendent Truitt said she had toured Nantahala School in 2021, the west has had a special place in her heart and said Macon County should know that the far west is being represented well in Raleigh with Senator Corbin and Representative Gillespie fighting very hard every session for resources to come to the far west.

Senator Corbin requested that three groups who were in attendance be allowed to address the boards.

Franklin Chamber of Commerce Board of Directors President Matt Corbin introduced board members John Hamlin and Bryson Burt, as well as Executive Director Linda Harbuck, and read a letter of support stating how a new high school would benefit the students and community of Macon County.

Town of Franklin Mayor Jack Horton made remarks about how the county has long supported a new high school and applauded all those who are working together to make this project work. He said each Town of Franklin board member is supportive of this project and will be adopting a resolution in full support of a new high school during their upcoming budget retreat.

Town of Highlands Mayor Patrick Taylor said he and his board members were here because they represent the best interest of students. He introduced board members Jeff Weller, Amy Patterson, and Eric Pierson and said the board fully endorses this project.

Emily Kite, Senior Project Manager with LS3P gave an overview of the project planning process and the recommendation for a new high school. She explained that LS3P is currently in the design phase and shared a fly-through video presentation of the proposed design. Ms. Kite indicated that the plan is for a 1,400-student capacity with the consolidation of the alternative high school program, 30 classrooms dedicated to Career and Technical Education (CTE) programming, and a huge focus on athletic facilities. Ms. Kite shared that the building will have everything under one roof with a secure front entrance including an outdoor courtyard so students can be outside during the day in a safe environment. She indicated that LS3P is looking at the April to July timeframe to start construction just in time for the expected grant award announcements.

Superintendent Truitt asked Superintendent Josh Lynch and CTE Director Colleen Strickland about the CTE programming being planned. Superintendent Lynch said that offerings and pathways have been bolstered over the past couple of years. Ms. Strickland said the program has grown from offering eight pathways to now offering 20 pathways including aviation, basic EMT, computer science, robotics, welding, automotive, carpentry, etc. Superintendent Truitt said the interest in CTE on the application caught her attention and she believes rural counties usually do a better job in vocational education and training. She mentioned knowledge that Franklin High School is not ADA (Americans with Disabilities Act) compliant right now and the facilities have multiple points of entrance posing safety concerns. Superintendent Truitt then announced a grant award of \$62,000,000 to Macon County for a new Franklin High School.

Senator Corbin thanked Superintendent Truitt for coming to Macon County to present the award. Macon County Board of Commissioners Chairman Gary Shields and Macon County Board of Education Board Chairman Jim Breedlove made comments to thank Superintendent Truitt, Senator Corbin, and Representative Gillespie, as well as those in attendance. Superintendent Lynch shared that he is thankful for this award. Senator Corbin closed out the discussion indicating that this is the largest award that anyone has received and this is the first award of this round of awards from DPI.

With no other business, at 12:22 p.m., upon a motion from Commissioner Young, seconded by Commissioner Antoine, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Gary Shields
Board Chair

MACON COUNTY BUDGET

AMENDMENT # 125

FROM: Beau Bishop

DEPARTMENT: HOUSING

EXPLANATION: INITIAL BUDGET

ACCOUNT		DESCRIPTION	LINE ITEM	
514096		DUKE WEATHERIZATION	INCREASE	DECREASE
ORG	ITEM			
513831	447249	REVENUE	11,336	
514088	556034	Duke WAP Program Operations	11,336	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
Totals			11,336	

REQUESTED BY DEPARTMENT HEAD

Beau Bishop *BB*

RECOMMENDED BY FINANCE OFFICER

Alan Cap

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

2/13/24

APPROVED AND ENTERED ON MINUTES DATED

CLERK

EVALUATION OF REQUEST FOR PROPOSALS FOR AUDIT SERVICES

Date: 2/4/2024
 Name of Evaluator: Lori M. Carpenter

1	2
Martin Starnes & Associates, CPAs, P.A.	Thompson, Price, Scott, Adams & Co., P.A.

Form #	Description	Max Pts	Pts	Pts
Section 1 - Profile of the Firm				
1.	Firm's NC location that will handle audit - proximity to Macon County	5	5	4
2.	Number of people (by level) within local office that will handle audit - does the number seem sufficient?	5	5	5
3.	List of local office's current/prior government audit clients. Highest score: experience with multiple counties and 10 or more years experience with each county	5	5	3
4.	Experience of local office in providing additional services to government clients	5	5	4
5.	Participation in AICPA-sponsored or comparable quality control programs (peer review). Did firm include copy of current peer review? Was peer review rating pass?	5	5	5
6.	Professional experience in governmental audits of each senior and higher level person assigned to audit	5	5	4
7.	Relevant experience and education of assigned staff with new GASB reporting requirements	5	5	5
8.	Professional experience of assigned staff in auditing relevant government organizations, programs, etc.	5	4	4
9.	Specialized skills, training, or background in public finance of assigned staff	5	5	5
10.	Current/prior governmental audit clients' contact information for references	4	4	4
11.	Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book). Did firm include copy of policy?	3	3	3
12.	The firm provided liability insurance coverage information. Is the firm adequately insured to cover claims?	3	3	3
13.	Any regulatory action taken by any oversight body against the firm? Highest score: no regulatory action taken.	3	3	3
14.	Knowledge/relationship with LGC and UNC School of Government	2	2	2
	Subtotal	60	59	54
Section 2 - Audit Approach				
1.	The proposal describes the audit program that will be used (tailor-made, standard government, or standard commercial). The proposal indicates an audit approach that is based on the firm's advanced understanding of governmental auditing.	4	4	4
2.	The proposal outlines the firm's use of statistical sampling that is reasonable.	4	4	4
3.	The proposal outlines the firm's use of automated processes and internal control testing methods that are reasonable.	4	4	4
4.	The proposal outlines the firm's use of computer audit specialists that is reasonable.	4	4	4
5.	The proposal outlines the firm's processes for ensuring an efficient and effective audit process. The organization of the audit team and the percentage of time spent by each member is provided.	4	4	4
6.	The proposal outlines the information that will be contained in the management letter	4	4	4
7.	The proposal describes additional assistance expected from the government's staff, if other than outlined in RFP.	4	4	4
8.	The proposal outlines a tentative schedule for completing the audit within the specified deadlines of the RFP.	4	4	4
9.	The proposed fee is reasonable based on the experience, value, and knowledge the firm brings to the engagement.	4	3	4
10.	Any other information the firm wishes to provide	0	0	0
11.	Inclusion of signed Proposal Certification	4	4	4
	Subtotal	40	39	40
TOTAL POINTS		100	98	94

EVALUATION OF REQUEST FOR PROPOSALS FOR AUDIT SERVICES

Date: 2/5/2024
 Name of Evaluator: Lindsay Leopard

1	2
Martin Starnes & Associates, CPAs, P.A.	Thompson, Price, Scott, Adams & Co., P.A.

Form #	Description	Max Pts	Pts	Pts
Section 1 - Profile of the Firm				
1.	Firm's NC location that will handle audit - proximity to Macon County	5	4	3
2.	Number of people (by level) within local office that will handle audit - does the number seem sufficient?	5	5	4
3.	List of local office's current/prior government audit clients. Highest score: experience with multiple counties and 10 or more years experience with each county	5	5	4
4.	Experience of local office in providing additional services to government clients	5	5	4
5.	Participation in AICPA-sponsored or comparable quality control programs (peer review). Did firm include copy of current peer review? Was peer review rating pass?	5	5	5
6.	Professional experience in governmental audits of each senior and higher level person assigned to audit	5	5	5
7.	Relevant experience and education of assigned staff with new GASB reporting requirements	5	5	5
8.	Professional experience of assigned staff in auditing relevant government organizations, programs, etc.	5	5	5
9.	Specialized skills, training, or background in public finance of assigned staff	5	5	5
10.	Current/prior governmental audit clients' contact information for references	4	4	4
11.	Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book). Did firm include copy of policy?	3	3	3
12.	The firm provided liability insurance coverage information. Is the firm adequately insured to cover claims?	3	3	3
13.	Any regulatory action taken by any oversight body against the firm? Highest score: no regulatory action taken.	3	3	3
14.	Knowledge/relationship with LGC and UNC School of Government	2	2	2
	Subtotal	60	59	55
Section 2 - Audit Approach				
1.	The proposal describes the audit program that will be used (tailor-made, standard government, or standard commercial). The proposal indicates an audit approach that is based on the firm's advanced understanding of governmental auditing.	4	4	3
2.	The proposal outlines the firm's use of statistical sampling that is reasonable.	4	4	4
3.	The proposal outlines the firm's use of automated processes and internal control testing methods that are reasonable.	4	4	3
4.	The proposal outlines the firm's use of computer audit specialists that is reasonable.	4	4	3
5.	The proposal outlines the firm's processes for ensuring an efficient and effective audit process. The organization of the audit team and the percentage of time spent by each member is provided.	4	4	4
6.	The proposal outlines the information that will be contained in the management letter	4	4	4
7.	The proposal describes additional assistance expected from the government's staff, if other than outlined in RFP.	4	4	4
8.	The proposal outlines a tentative schedule for completing the audit within the specified deadlines of the RFP.	4	4	4
9.	The proposed fee is reasonable based on the experience, value, and knowledge the firm brings to the engagement.	4	3	4
10.	Any other information the firm wishes to provide	0	0	0
11.	Inclusion of signed Proposal Certification	4	4	4
	Subtotal	40	39	37
TOTAL POINTS		100	98	92

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
91592 ALDREDGE, HUGH CARMICHAEL TRUSTEE	2023-102581	DY:ORP:7551802791	DLR	12/31/9999 5:04:57 PM		
		CLERICAL ERROR		F10 ADVL TAX	0.00	3.70
		CLERICAL ERROR		G01 ADVL TAX	0.00	52.29
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAID PRIOR TO 01/05/24 RELEASE INTEREST		TOTAL RELEASES:		58.15
124090 ANKNEY, ANGELA	2023-77511	DY:ORP:6591375535	DLR	12/31/9999 1:25:33 PM		
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		F03 ADVL TAX	0.00	5.28
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	0.00	20.67
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		L01 FFEEFEE	0.00	2.16
		RELEASE INTEREST PAID ON TIME		TOTAL RELEASES:		28.11
147816 CHEN, HUI	2023-231931	DY:ORP:6585601607	DLR	12/31/9999 5:06:07 PM		
		CLERICAL ERROR		F01 ADVL TAX	0.00	2.29
		CLERICAL ERROR		G01 ADVL TAX	0.00	11.79
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAID PRIOR TO 01/05/24 RELEASE INTEREST		TOTAL RELEASES:		16.24
84689 CLARK, WILLIAM	2023-206749	DY: PERSONAL PROPERTY	LAS	12/31/9999 8:29:46 AM		
		CLERICAL ERROR		F08 ADVL TAX	1,179.00	0.92
		CLERICAL ERROR		G01 ADVL TAX	1,179.00	3.18
		CLERICAL ERROR		L01 FFEEFEE	1,179.00	108.00
		MOBILE HOME UNSOUND		TOTAL RELEASES:		112.10
84689 CLARK, WILLIAM	2022-206749	DY: PERSONAL PROPERTY	LAS	12/31/9999 8:31:05 AM		
		CLERICAL ERROR		F08 ADVL TAX	5,939.00	6.78
		CLERICAL ERROR		G01 ADVL TAX	5,939.00	23.76
		CLERICAL ERROR		L01 FFEEFEE	5,939.00	108.00
		MOBILE HOME UNSOUND		TOTAL RELEASES:		138.54
84689 CLARK, WILLIAM	2013-206749	DY: PERSONAL PROPERTY	LAS	12/31/9999 8:37:31 AM		
		CLERICAL ERROR		F08 ADVL TAX	9,573.00	8.04
		CLERICAL ERROR		G01 ADVL TAX	9,573.00	26.71
		CLERICAL ERROR		L01 FFEEFEE	9,573.00	72.00
		MOBILE HOME UNSOUND		TOTAL RELEASES:		106.75
84689 CLARK, WILLIAM	2014-206749	DY: PERSONAL PROPERTY	LAS	12/31/9999 8:38:11 AM		
		CLERICAL ERROR		F08 ADVL TAX	9,932.00	8.34
		CLERICAL ERROR		G01 ADVL TAX	9,932.00	27.71
		CLERICAL ERROR		L01 FFEEFEE	9,932.00	72.00
		MOBILE HOME UNSOUND		TOTAL RELEASES:		108.05

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
84689 CLARK, WILLIAM	2015-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:36:16 AM			
		CLERICAL ERROR		F08 ADVL TAX	9,511.00	10.49
		CLERICAL ERROR		G01 ADVL TAX	9,511.00	33.19
		CLERICAL ERROR		L01 FFEEFEE	9,511.00	72.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		115.68
84689 CLARK, WILLIAM	2016-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:36:51 AM			
		CLERICAL ERROR		F08 ADVL TAX	8,854.00	9.77
		CLERICAL ERROR		G01 ADVL TAX	8,854.00	30.90
		CLERICAL ERROR		L01 FFEEFEE	8,854.00	95.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		135.67
84689 CLARK, WILLIAM	2017-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:34:44 AM			
		CLERICAL ERROR		F08 ADVL TAX	7,467.00	8.24
		CLERICAL ERROR		G01 ADVL TAX	7,467.00	26.06
		CLERICAL ERROR		L01 FFEEFEE	7,467.00	95.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		129.30
84689 CLARK, WILLIAM	2018-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:35:29 AM			
		CLERICAL ERROR		F08 ADVL TAX	7,765.00	8.56
		CLERICAL ERROR		G01 ADVL TAX	7,765.00	27.10
		CLERICAL ERROR		L01 FFEEFEE	7,765.00	95.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		130.66
84689 CLARK, WILLIAM	2019-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:33:23 AM			
		CLERICAL ERROR		F08 ADVL TAX	7,272.00	8.30
		CLERICAL ERROR		G01 ADVL TAX	7,272.00	27.25
		CLERICAL ERROR		L01 FFEEFEE	7,272.00	95.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		130.55
84689 CLARK, WILLIAM	2020-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:34:04 AM			
		CLERICAL ERROR		F08 ADVL TAX	6,809.00	7.78
		CLERICAL ERROR		G01 ADVL TAX	6,809.00	25.51
		CLERICAL ERROR		L01 FFEEFEE	6,809.00	108.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		141.29
84689 CLARK, WILLIAM	2021-206749	DY: PERSONAL PROPERTY LAS	12/31/9999 8:30:28 AM			
		CLERICAL ERROR		F08 ADVL TAX	5,939.00	6.78
		CLERICAL ERROR		G01 ADVL TAX	5,939.00	23.76
		CLERICAL ERROR		L01 FFEEFEE	5,939.00	108.00
		MOBILE HOME UNSOUND				
				TOTAL RELEASES:		138.54
133740 COTTRILL, CHRISTOPHER LEE	2023-102660	DY:ORP:7551917998 DLR	12/31/9999 3:40:27 PM			
		CLERICAL ERROR		F10 ADVL TAX	0.00	5.36
		CLERICAL ERROR		G01 ADVL TAX	0.00	75.76
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAYMENT RECIEVED PRIOR TO 01/05/24				
				TOTAL RELEASES:		83.28

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
90524 HENLEY, ARTHUR C PARKER	2023-85296	DY:0RP:7429980078	DLR	12/31/9999 3:42:28 PM		
		CLERICAL ERROR		F10 ADVL TAX	0.00	1.17
		CLERICAL ERROR		G01 ADVL TAX	0.00	16.52
		PAYMENT RECIEVED PRIOR TO 01/05/24		TOTAL RELEASES:		17.69
130794 JOHNSON, KAY FRANCES LIFE ESTATE	2023-82771	DY:0RP:6597455341	DLR	12/31/9999 4:55:53 PM		
		CLERICAL ERROR		F08 ADVL TAX	0.00	2.59
		CLERICAL ERROR		G01 ADVL TAX	0.00	8.95
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAID PRIOR TO 01/05/2024		TOTAL RELEASES:		13.70
141346 LONG, NORRIS E.	2023-88519	DY:0RP:7503839939	DLR	12/31/9999 4:48:09 PM		
		CLERICAL ERROR		F04 ADVL TAX	0.00	5.67
		CLERICAL ERROR		G01 ADVL TAX	0.00	31.88
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAID PRIOR TO 01/05/2024		TOTAL RELEASES:		39.71
140504 LORD, BRYAN A. TR	2023-69018	DY:0RP:6579927675	DLR	12/31/9999 5:03:49 PM		
		CLERICAL ERROR		F08 ADVL TAX	0.00	2.24
		CLERICAL ERROR		G01 ADVL TAX	0.00	7.75
		CLERICAL ERROR		L01 FFEEFEE	0.00	2.16
		PAID BEFORE 01/05/2024 REMOVE INTEREST		TOTAL RELEASES:		12.15
21471 MACON COUNTY	2023-300394	DY:0RP:6595413500	LAS	12/31/9999 10:29:02 AM		
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		L01 FFEEFEE	0.00	108.00
		SHOULD BE EXEMPT		TOTAL RELEASES:		108.00
112080 MENDOZA, PEDRO	2023-48822	DY: PERSONAL PROPERTY	LAS	12/31/9999 10:32:11 AM		
		CLERICAL ERROR		F01 ADVL TAX	1,859.00	0.97
		CLERICAL ERROR		G01 ADVL TAX	1,859.00	5.02
		CLERICAL ERROR		L01 FFEEFEE	1,859.00	108.00
		MOBILE HOME MOVED TO REAL PROPERTY		TOTAL RELEASES:		113.99
112080 MENDOZA, PEDRO	2022-48822	DY: PERSONAL PROPERTY	LAS	12/31/9999 10:30:57 AM		
		CLERICAL ERROR		F01 ADVL TAX	907.00	0.63
		CLERICAL ERROR		G01 ADVL TAX	907.00	3.63
		CLERICAL ERROR		L01 FFEEFEE	907.00	108.00
		MOBILE HOME MOVED TO REAL PROPERTY		TOTAL RELEASES:		112.26
147851 RILEY, ETHELYN W	2023-100315	DY:0RP:7540747577	DLR	12/31/9999 3:37:41 PM		
		CLERICAL ERROR		F10 ADVL TAX	0.00	2.94
		CLERICAL ERROR		G01 ADVL TAX	0.00	41.51
		CLERICAL ERROR		H01 ADVL TAX	0.00	15.71

RUN DATE: 2/2/2024 4:06 PM

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
				L01 FFEFEE	0.00	2.16
						TOTAL RELEASES: 62.32
149292 SAWYER, THOMAS R	2023-92566	DY:0RP:7510085558 DLR	PAYMENT RECIEVED PRIOR TO 01/05/24 12/31/9999 3:35:46 PM			
				F03 ADVL TAX	0.00	28.20
				G01 ADVL TAX	0.00	110.34
				L01 FFEFEE	0.00	6.48
						TOTAL RELEASES: 145.02
24028 SULLIVAN, CLAUDE TOWNSEND JR	2023-85307	DY:0RP:7429987484 DLR	PAYMENT RECIEVED PRIOR TO 01/05/2024 12/31/9999 3:41:26 PM			
				F10 ADVL TAX	0.00	1.30
				G01 ADVL TAX	0.00	18.40
						TOTAL RELEASES: 19.70
17740 SWAFFORD, CHARLES & JOYCE	2023-54134	DY: PERSONAL PROPERTY LAS	12/31/9999 10:22:35 AM			
				F01 ADVL TAX	3,900.00	2.04
				G01 ADVL TAX	3,900.00	10.53
						TOTAL RELEASES: 12.57
139502 WILKINSON, GARETH BRYAN	2023-60888	DY:0RP:6552333186 DLR	12/31/9999 3:33:46 PM			
				F05 ADVL TAX	0.00	3.30
				G01 ADVL TAX	0.00	18.32
				L01 FFEFEE	0.00	2.16
						TOTAL RELEASES: 23.78
NET RELEASES PRINTED:	2,253.80					
TOTAL TAXES RELEASED						2,253.80

COLLECTIONS MONTHLY TOTALS REPORT
Macon County - Year To Date January 2024 Tax Year 2023

Macon County
Advalorem Tax Collections Report
Year To Date January 2024 Tax Year 2023

TAX YEAR 2023 Month To Date January 2024 Tax Year 2023

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	5,989,155.11	405.21	-110.33	0.00	-46.17	5,989,403.82	-3,830,802.09	2,158,601.73
Fire Districts	910,368.74	81.06	-21.91	0.00	-8.31	910,419.58	-573,145.89	337,273.69
Landfill User Fee	557,693.11	0.00	-324.00	0.00	-2.54	557,366.57	-284,885.33	272,481.24
TOTAL:	7,457,216.96	486.27	-456.24	0.00	-57.02	7,457,189.97	-4,688,833.31	2,768,356.66

TAX YEAR 2023 Year To Date January 2024 Tax Year 2023

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	This Year	Last Year
									Collection Percentage Tax Year 2023 As of 1/31/2024	Collection Percentage Tax Year 2022 As of 1/31/2023
General Tax	0.00	33,628,577.92	-49,274.64	0.00	-1410.48	33,577,892.80	-31,419,291.07	2,158,601.73	93.57%	94.10
Fire Districts	0.00	4,872,839.68	-8,258.92	0.00	-248.47	4,864,332.29	-4,527,058.60	337,273.69	93.07%	93.73
Landfill User Fee	0.00	2,977,236.00	-4,428.00	0.00	-12.15	2,972,795.85	-2,700,314.61	272,481.24	90.83%	91.06
TOTAL:	0.00	41,478,653.60	-61,961.56	0.00	-1671.10	41,415,020.94	-38,646,664.28	2,768,356.66	93.32%	93.83