

The Madison County Board of Commissioners met in regular session on Tuesday, April 12, 2022 at 7:00 p.m. at the North Carolina Cooperative Extension-Madison County Center located at 258 Carolina Lane, Marshall, North Carolina.

In attendance were Commissioner Mark Snelson, Commissioner Craig Goforth, Commissioner and Interim County Manager Norris Gentry, Commissioner Matt Wechtel, Commissioner Michael Garrison, and County Attorney Donny Laws acting as Clerk.

The meeting was called to order at 7:00 p.m. by Chairman Snelson and the Pledge of Allegiance and movement of silence were observed.

Agenda Item 1: Agenda Approval

Chairman Snelson requested the following additions to the agenda:

- RFQ for Marshall/Mars Hill Water and Sewer-Item 6c
- School Lottery Fund Application-Item 10a

County Attorney Donny Laws requested the inclusion of:

- Ordinance Violation-Item 10h

Upon motion by Vice-Chairman Goforth and second by Commissioner Garrison, the Board voted unanimously to approve as requested.

Agenda Item 2: Approval of March 8, 2022 (Special) Minutes; March 8, 2022 (Regular) Minutes; March 23, 2022 (Special) Minutes; March 31, 2022 (Special) Minutes

Upon motion by Commissioner Wechtel and second by Commissioner Gentry, the Board voted unanimously to approve.

Agenda Item 3: Public Comment

No public comment was available to be heard by the Board.

Item 4: Brad Guth Development Services Director

Mr. Guth presented and discussed an update to the Board from the Development Services Department.

Agenda Item 5: Louis Roberts, Emergency Management Coordinator

Mr. Roberts presented and discussed the Unmanned Aircraft System Standard Operating Procedure for consideration of the Board.

Upon motion by Chairman Snelson and second by Commissioner Garrison, the Board voted unanimously to approve. (Attachment 5.1)

Agenda Item 6: Ross Young, American Rescue Plan Act Grant Manager

a. American Rescue Plan Act Project Ordinance Amendment

Mr. Young presented and discussed the American Plan Act Project Ordinance Amendment for consideration of the Board.

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to approve. (Attachment 6.1)

b. American Rescue Plan Act Eligibility Use Policy

Mr. Young presented and discussed the American Rescue Plan Act Eligibility Use Policy for consideration of the Board.

Upon motion by Commissioner Garrison and second by Vice-Chairman Goforth, the Board voted unanimously to approve. (Attachment 6.2)

c. RFQ for Marshall/Mars Hill Water and Sewer

No discussion was had, item to be continued at the end of the meeting.

Agenda Item 7: Kary Ledford, Finance Office

a. Budget Amendment #10

Ms. Ledford presented and discussed Budget Amendment #10 with the Board.

Upon motion by Vice-Chairman Goforth and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 7.1)

b. Financial Report

Ms. Ledford presented the financial report for the month of March to the Board. (Attachment 7.2)

c. Maximus Service Agreement

Ms. Ledford presented the Maximus Service Agreement for consideration of the Board.

Upon motion by Chairman Snelson and second by Vice-Chairman Goforth, the Board voted unanimously to approve provided that the County's standard contract addendum be added. (Attachment 7.3)

Agenda Item 8: Diana Norton, Interim Tax Administrator

a. Tax Refunds and Releases

Ms. Norton presented the tax refunds and releases to the Board for the month of March.

Upon motion by Chairman Snelson and second by Commissioner Garrison, the Board voted unanimously to approve. (Attachment 8.1)

b. Kania Law Firm Tax Foreclosure Update

Ms. Norton discussed an update from the Kania Law Firm regarding the status of tax foreclosures.

Agenda Item 9: Mark Snelson, Board of Commissioners Chairman

Chairman Snelson discussed the potential for funding for five (5) Life Arm medical chest compression devices for fire departments in the County including Laurel, Big Pine, Country, Hot Springs, and Spring Creek that are currently without the equipment.

Upon motion by Commissioner Garrison and second by Chairman Snelson, the Board voted unanimously to approve.

Agenda Item 10: Norris Gentry/Interim County Manager

a. County Manager's Update

Commissioner Gentry discussed an update and status report for project awards in the current Golden LEAF award cycle.

Updates regarding renovations to the Courthouse, demolition of the structure located at Beech Glen, temporary closure of the Bone Camp Solid Waste Convenience Center, and Charters of Freedom setting at the Courthouse were provided by Commissioner Gentry.

The current NC Education Lottery funding request from Madison County Schools was presented for consideration of the Board. Upon motion by Vice-Chairman Goforth and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 10.1)

b. FY 22 Audit Engagement Letter

The FY 22 Audit Engagement Letter to contract with Mauldin and Jenkins for auditing services was presented for consideration of the Board by Commissioner Gentry.

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to approve. (Attachment 10.2)

c. 2022 Jail Health Services MOU

The Jail Health Services MOU between the Health Department and Sheriff's Office was presented for consideration of the Board.

Upon motion by Commissioner Gentry and second by Commissioner Garrison, the Board voted unanimously to authorize the Board Chairman to sign after all other parties have approved. (Attachment 10.3)

d. Solid Waste Funding Consideration

No action was taken on Item 10d.

e. County Owned Surplus Property

The final bid for county owned surplus property, PIN: 9769-19-3641 was presented for consideration of the Board by Commissioner Gentry.

Upon motion by Commissioner Garrison and second by Chairman Snelson, the Board voted unanimously to approve.

f. County Board Appointments

No action was taken on the vacancy for the Economic Development Board.

Upon motion by Chairman Snelson and second by Vice-Chairman Goforth, the Board voted unanimously to appoint Elizabeth Ayers to the Library Board of Trustees.

Upon motion by Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to appoint Craig Goforth to the Animal Control Board.

Agenda Item 6: Ross Young, American Rescue Plan Act Grant Manager (cont.)

c. RFQ for Marshall/Mars Hill Water and Sewer

Discussion was had by the Board regarding the Request for Qualifications for the completion of a water and sewer project for the County and clarification that the project and RFQ be issued for water and sewer designs in all capacities necessary to complete the Hwy 213 Corridor was requested.

Upon motion by Commissioner Garrison and second by Chairman Snelson, the Board voted unanimously to accept it with the noted modifications. (Attachment 6.3)

Agenda Item 10g: State Contract Renewal; 10h: Frisby vs. Madison County 1:22-CV-00064, Ordinance Violation; 10i: Personnel

Upon motion by Commissioner Gentry and second by Commissioner Garrison, the Board voted unanimously to go to closed session for contract; personnel; and legal in the case of Frisby vs. Madison County, Case Number 1:22-CV-00064 pursuant to N.C.G.S. 413-318.11 (a)(6) and N.C.G.S. 413-318.11(a)(7).

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to return to open session.

Upon motion by Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to hire Casey Edwards for the position of Substitute Circulation Attendant at the Library.

Upon motion by Vice-Chairman Goforth and second by Chairman Snelson, the Board voted unanimously to hire Craig Baker for the position of Recycle Truck Driver at the Solid Waste Department.

Upon motion by Chairman Snelson and Vice-Chairman Goforth, the Board voted unanimously to hire Greg Stanton for the position of Substitute Center Attendant at the Solid Waste Department.

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, with discussion being had, the Board voted unanimously to return to closed session for legal, attorney-client privilege, and economic development.

Upon motion by Chairman Snelson and second by Commissioner Garrison, the Board voted unanimously to go back to open session.

Upon motion by Commissioner Gentry and second by Commissioner Garrison, the Board voted unanimously for Jaime Stokes to represent the County in the case of Frisby vs. Madison County, Case Number 1:22-CV-00064.

Agenda Item 11: Adjournment

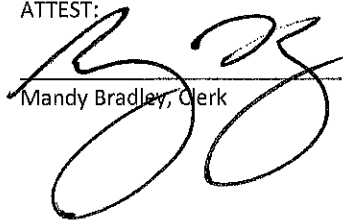
Upon motion by Commissioner Garrison and second by Commissioner Wechtel, the Board voted unanimously to adjourn.

This the 12th day of April 2022.

MADISON COUNTY


Mark Snelson, Chairman
Board of Commissioners

ATTEST:


Mandy Bradley, Clerk

Madison County Board of Commissioners
Agenda
April 12, 2022

Attachment 1.1

7:00 P.M.

Meeting Called To Order
Pledge of Allegiance
Moment of Silence

1. Agenda Approval
2. Approval of March 8, 2022 (Special) Minutes; March 8, 2022 (Special) Minutes; March 23, 2022 (Special) Minutes; March 31, 2022 (Special) Minutes
3. Public Comment
4. Brad Guth, Development Service Director
Development Services Update
5. Louis Roberts, Emergency Management Coordinator
Unmanned Aircraft System Standard Operating Procedure
6. Ross Young, American Rescue Plan Act Grant Manager
 - a. American Rescue Plan Project Ordinance Amendment
 - b. American Rescue Plan Act Eligible Use Policy
 - c. RFQ for Marshall/Mars Hill Water and Sewer
7. Kary Ledford, Finance Officer
 - a. Budget Amendment #10
 - b. Financial Report
 - c. Maximus Service Agreement
8. Diana Norton, Interim Tax Administrator
 - a. Tax Refunds and Releases
 - b. Kania Law Firm Tax Foreclosure Update
9. Mark Snelson, Board of Commissioners Chairman
Medical Chest Compression Device Funding Consideration
10. Norris Gentry, Commissioner/Interim County Manager
 - a. County Manager's Update, School Lottery Fund Application
 - b. FY 22 Audit Engagement Letter
 - c. 2022 Jail Health Services MOU
 - d. Solid Waste Funding Consideration
 - e. County Owned Surplus Property
 - f. County Board Appointments
 - g. State Contract Renewal
 - h. Frisby vs. Madison County Case Number 1:22-CV-00064, Ordinance Violation
 - i. Personnel
11. Adjournment



Madison County
Office of Emergency Management and Fire Marshal



Standard Operating Procedures:

Attachment 5.1

Unmanned Aircraft Systems (UAS) Program

I. PURPOSE

The purpose of the Madison County Office of Emergency Management (MCEM) Unmanned Aircraft System (UAS) policy is to set out clear guidelines for the operation of vehicles in support of the services provided by MCEM, Madison County Public Safety agencies, surrounding area Public Safety agencies, and any other entity needing aerial assistance pending approval from the UAS Coordinator and the Emergency Management Coordinator.

II. MISSION

Madison County's UAS team is available to support public safety agencies in Madison County and in surrounding counties by providing UAS support during public safety incidents. Missions will be accomplished efficiently and safely while respecting the law and the privacy of the citizens we serve.

III. SCOPE

A. This policy shall apply to all MCEM personnel and pilots authorized to operate UAS in support of the MCEM mission.

B. This policy is divided into the following *authorized* mission categories:

1. Structure Fires
2. Wildland / Outdoor Fires
3. Search and Rescue Operations
4. Post Incident/Disaster Response and Assessment
5. Large Event/Incident Operations
6. Training, Testing, Evaluation, or Demonstration Purposes
7. Other types of missions with approval of the UAS Coordinator and the Emergency Management Coordinator.

IV. UAS AIRCRAFT

A. MCEM UAS aircraft must meet the following:

- a. Aircraft must be registered and marked in accordance with FAA and State of North Carolina regulations.
- b. Must be owned, leased, or rented by MCEM unless specifically approved by the Emergency Management Coordinator and the UAS Coordinator.

V. UAS TEAM PERSONNEL

A. UAS Team Members

a. UAS Pilots

- i. All MCEM pilots authorized to operate the UAS must meet the required minimum qualifications as put forth by the Federal Aviation Administration (FAA) for the operation of UAS aircraft. This requires at a minimum, that the pilot holds a valid FAA pilot certificate of operation for UAS aircraft, and the certificate is

active. Additionally, authorized pilots must possess a valid North Carolina government UAS operator permit obtained from the North Carolina Department of Transportation, Division of Aviation permitting them to conduct commercial/governmental operations.

- b. Visual Observers
 - i. All MCEM UAS team members must complete a training class to become a qualified approved Visual Observer (VO) to assist the MCEM pilot during the operation of the UAS. The primary responsibility of the VO will be to ensure the UAS remains clear of any potential collision hazard, maintain an awareness of the position of the UAS, and effectively communicate with the pilot.
- c. MCEM UAS team members shall not participate in UAS operations:
 - i. If they are suffering from or are likely to suffer from fatigue;
 - ii. Within 12 hours after consuming an alcoholic beverage;
 - iii. While using any drug that impairs the person's faculties to the extent that aviation safety or the safety of any person is endangered or is likely to be endangered; or
 - iv. If the member is otherwise unfit to perform their duties properly.
- d. MCEM UAS team members may be temporarily removed from UAS operational status at any time by the UAS Coordinator, for reasons including performance, proficiency, physical condition, etc. Should this become necessary, the team member will be notified verbally and in writing of the reason, further action to be taken, and expected duration of such removal.

B. MCEM UAS Coordinator

- a. The Emergency Management Coordinator may appoint a UAS Coordinator or may serve as the UAS Coordinator, to be responsible for the oversight of and operational use of all UAS operated by MCEM.
- b. The UAS Coordinator will hold all FAA operational certifications and UAS operational flight experience. The UAS Coordinator will also be responsible for the supervision of future additional pilots and FAA required Visual Observer training.
- c. The UAS Coordinator shall maintain a file for each pilot and UAS. The file shall include copies of training records, flight incidents, maintenance records, etc.
- d. It is the responsibility of the UAS Coordinator to be current and to update the pilots with all federal and state regulations as the change.
- e. The UAS Coordinator shall ensure that pilots have all documents required by the FAA and the State of North Carolina.
- f. The UAS Coordinator should ensure that all pilots are current with their training and knowledge.
- g. It is the responsibility of the UAS Coordinator to ensure that all UAS are registered and in an airworthy condition.

VI. APPROVED UAS MISSION CATEGORIES

A. Structure Fires

- a. The MCEM UAS can serve a valuable role during a structure fire. Utilizing both the visual and FLIR (Forward Looking Infrared) camera on the aircraft, the IC can obtain valuable information about the status of the fire, building, and responders on scene.
- b. Flight operations during a structure fire will be at the request of the IC but all operations are to be conducted in the manner approved by the pilot.

B. Wildland / Outdoor Fires

- a. Wildland fires can create a secondary complication regarding the operation in that the visual line of sight (VLOS) if tall trees obstruct the pilot's view of the UAS. The pilot must make all efforts to maintain VLOS. This may be accomplished either by relocating the takeoff and recovery location or through the use of VOs.
- b. The utilization of the UAS at a wildland or other outdoor fire will allow the IC to determine the extent of the fire and/or areas of the fire that should be prioritized. Utilizing the FLIR camera will provide additional information not otherwise available.
- c. Flight operations during a wildland/outdoor fire will be at the request of the IC but all operations are to be conducted in the manner approved by the pilot.
- d. UAS operations may not be approved by North Carolina Forest Service due to firefighting aircraft in the area of the fire. The pilot shall make contact with NCFCS upon their arrival on scene to gain approval for flight operations.

C. Search and Rescue Operations

- a. Depending on the target search area, there may be complications regarding the operation in that the visual line of sight (VLOS) if tall trees obstruct the pilot's view of the UAS. The pilot must make all efforts to maintain VLOS. This may be accomplished either by relocating the takeoff and recovery location or through the use of VOs.
- b. Utilizing the FLIR camera, the UAS will have significant capabilities otherwise not available for the location of missing or injured persons.

D. Post Incident/Disaster Response and Assessment

- a. As soon as practical for aerial operations, and under guidance of IC, the UAS will assist with damage assessment over areas that would be deemed a priority for damage assessment. Video and photos will be evaluated for the need of secondary flights.
- b. The utilization of the UAS at a post incident/disaster assessment will allow the IC and Emergency Operations Center (EOC) to determine the extent of the damage caused by large scale disasters to determine priority of resources and response.

- E. Large Events/Incident Operations
 - a. The utilization of the UAS during a large event/incident may assist with aerial assessment of crowd situations to aid in identifying safety issues.
- F. Training, Testing, Evaluation, or Demonstration, Purposes.
 - a. The utilization of the UAS by MCEM pilots for training, testing, evaluation, or demonstration purposes will provide the pilots with continued experience of the MCEM UAS equipment.
- G. Other Approved Missions
 - a. The UAS may be utilized on other types of missions not included above. These missions shall have the approval of the UAS Coordinator and the Emergency Management Coordinator. During these missions, if approved, the UAS pilot has sole discretion regarding the safety of the UAS operation and may decline the mission if they believe that they cannot perform their duties safely.
 - b. These missions include but are not limited to:
 - i. Assist with aerial documentation of crime scenes.
 - ii. Assist with the apprehension of escaped inmates charged with a felony or individuals suspected of a felony that are fleeing from law enforcement.
 - 1. The UAS shall not be utilized to assist in locating individuals either charged with or suspected of any misdemeanor or lesser offense.
 - 2. The UAS pilot has sole discretion regarding the safety of the UAS operation and may decline to assist if they believe that they cannot perform their duties safely.
 - 3. The law enforcement agency in command of the operation shall provide an armed officer to remain with the UAS pilot at all times during the operation.
 - iii. To provide support for tactical operations.
 - 1. The UAS pilot has sole discretion regarding the safety of the UAS operation and may decline to assist if they believe that they cannot perform their duties safely.
 - 2. The law enforcement agency in command of the operation shall provide an armed officer to remain with the UAS pilot at all times during the operation.
 - iv. To provide aerial images in areas considered hazardous to human life.
 - 1. The UAS pilot has sole discretion regarding the safety of the UAS operation and may decline to assist if they believe that they cannot perform their duties safely.
 - v. Aerial visual support for County agencies for building and/or structure maintenance on county property.

1. The UAS pilot has sole discretion regarding the safety of the UAS operation and may decline to assist if they believe that they cannot perform their duties safely.

VII. UAS OPERATIONS

A. Pre-Flight Operations

- a. Preflight activities are the duty of the pilot before the start of any flight. Activities include inspection of the aircraft, assessment of the operating location, briefing team members involved in the operation, and equipment checkouts. All flight operations should be conducted in accordance with the provision of 14 CFR Part 107, state and local regulations, this policy, and the operator's manual for the subject aircraft.
- b. The UAS will be required to be held in an operational status at all times practical. This will require regular review of hardware and software and inspection of all components to maintain operational use and mission readiness.
- c. Planning
 - i. The UAS team should be familiarized with all available information pertaining to the flight such as take-off/recovery, including but not limited to the operational limitations of Part 107, weather conditions, hazards, no fly zones, etc.
 - ii. North Carolina state statues require land-owner approval before operations take place.
 - iii. When arriving at the scene of a MCEM mission, the pilot will position their vehicle in such a location that would permit for the safe launch and recovery of the UAS. The launch and recovery location of the UAS will be determined by the pilot and may or may not be co-located with the incident command location if, at the sole discretion of the pilot, the mission can be better and safer accomplished from an alternate launch and recovery location.
 1. At least one (1) emergency landing area should be identified before the start of operations.
 2. If members of the public are nearby, the pilot will then tape off a no entry zone for all others not to enter. This will be at least a 10-foot radius around the proposed takeoff and recovery point and the emergency take-off and recovery point.
 - iv. The pilot should be aware of all surroundings in the event that an emergency landing is necessary. This includes the ability to recover the UAS.
 - v. The pilot may utilize
- d. Inspection
 - i. Before the first flight of the day, verify that all batteries are fully charged.

- ii. Check the airframe for signs of damage, and its overall condition.
 - iii. Check the entire aircraft per the pre-flight inspection instructions in the operator's manual for the specific aircraft to make sure it is in good structural condition and no parts are damaged, loose, or missing.
 - iv. Check the props for chips, cracks, looseness, and any deformation.
 - v. Check that camera(s) and mounting systems are secure and operational.
 - vi. Perform an overall visual check of the aircraft prior to arming power systems.
 - vii. Repair or replace any part found to be unsuitable to fly during the pre-flight procedures prior to take-off.
- e. Weather
- i. Before each flight, the pilot and other team members should ensure that they gather enough information about the existing and anticipated near-term weather conditions throughout the entire mission.
 - ii. Wind direction plays a major factor in flight operations. Pilots should take precautions to ensure that wind conditions do not exceed the aircraft limits stated in the aircraft operations manual/specifications.
 - iii. The pilot should ensure that the flight will occur within the weather requirements specified in Part 107.51 (c-d), at least 3 statute miles, the UAS must be kept at least 500 ft. below a cloud and at least 2,000 ft. horizontally from a cloud.
- f. Pre-Flight Inspection
- i. Preflight inspection is required under Part 107.49; the MCEM pilot is required to complete the preflight inspection and submit this along with the required MCEM UAS Mission Report.
- g. Flight Plan
- i. Before each mission, the UAS pilot shall submit a flight plan by using the Aloft or AirMap apps.
 - ii. Information from this flight plan shall also be included on the MCEM UAS mission Report.
- h. Restricted Airspace Authorizations
- i. If a mission requires flight within a restricted airspace, the MCEM pilot is required to submit a request and obtain Low Altitude Authorization and Notification Capability (LAANC) authorization.
 - ii. This may be completed by utilizing the Aloft app.
- B. During Flight Operations
- a. MCEM UAS pilots will operate the aircraft at all times with the safety of the public as the primary goal while making efforts to accomplish the specific mission at hand.

- b. All MCEM operations shall be in compliance with the FAA issued UAS operation guidelines AC-107-2A which are attached to this policy. In addition, when operating at night, the UAS must have active visual strobe lights operational to allow for the identification of the craft in the air.
- c. The MCEM UAS pilot will operate under the direction of the Incident Commander (IC), but the pilot maintains the sole and exclusive responsibility of operating the UAS in a manner acceptable to the pilot. This might mean the refusal to fly if the situation is determined to be unsafe.
- d. It will be the decision of the IC to determine when the UAS should be dispatched to the approved incident mission types.
- e. The MCEM pilot will be required to be in radio contact with the IC and VOs at all times.
- f. Part 107.39 does not permit UAS operations over persons not directly involved in the operation. Flights taking place over populated areas, heavily trafficked roads, or an open-air assembly of people is not allowed under regulation (unless through waiver). If the mission dictates that flight operations be conducted in such area, the pilot will need to obtain a waiver before conducting a flight.
- g. Upon any failure during the flight or any loss of visual contact with the UAS, the pilot should command the aircraft back to the recovery location or utilize the built-in fail-safe features to recover the aircraft. Emergency procedures as defined in the specific UAS operator's manual should be followed.

C. Post Flight Operations

- a. The pilot should scan the landing area for potential obstruction hazards and recheck weather conditions.
- b. The pilot should announce to the team that the aircraft is on final approach and is inbound to land.
- c. The pilot should always be prepared to reject or abort a take-off or recovery if the team becomes aware that such an operation cannot be safely made due to an unexpected weather situation, emergency, hazard, or miscalculation.
- d. After landing:
 - i. Shut down the UAS and disconnect the batteries
 - ii. Inspect the aircraft for signs of damage and/or excessive wear.
 - iii. Verify that mission objectives have been met.
 - iv. Follow procedures under captured data section of this policy.
 - v. Complete required documentation.
 - vi. In case there are multiple flights to be conducted, repeat checklist steps to prepare the aircraft for launch again.

D. Emergency Procedures

- a. Emergency procedures are specific to each UAS type as designed by the manufacturer. It is the responsibility of the UAS team to be proficient with the aircraft operational manual provided by the manufacturer before any flight operations are conducted. The Emergency procedures checklist identifies some possible emergencies due to system failure and ways to mitigate and respond to these emergencies. These include:
 - i. Loss of Datalink communications
 - ii. Loss of GPS
 - iii. Autopilot Software error/failure
 - iv. Loss of and engine
 - v. Ground control system failure
 - vi. Intrusion of another aircraft into the UAS mission airspace

E. Accident Reporting

- a. If an accident should occur involving the MCEM UAS, the pilot should immediately notify the IC, all members of the UAS team that are on scene, and the UAS Coordinator.
- b. Within 10 calendar days after an accident (as defined by regulation) and before additional flights, MCEM will provide notification to the FAA per Part 107.9.
 - i. The FAA defines an accident as when:
 - 1. Any person suffers death or serious injury.
 - 2. Damage to any property, other than the UAS, if the cost is greater than \$500 to repair or replace the property if the value of the property is greater than or equal to \$500.
 - ii. The accident report can be submitted to the FAA Regional Operations Center (ROC) electronically at https://www.faa.gov/uas/report_accident/ or by telephone at 404-305-5156.
 - iii. This report should include: Pilot's name and contact information, Pilot's FAA airman certification number, sUAS registration number issued to the aircraft, Location of the accident, Date and time of the incident, Person(s) injured and extent of injury (if any or know), Property damaged and extent of damage (if any or known), and Description of what happened.

VIII. UAS MISSION LEGAL CONSIDERATIONS

- A. Absent a valid search warrant, MCEM UAS shall not be used to gather evidence or other information from or at a place where any individual has a reasonable expectation of privacy. This restriction does not apply to the following circumstances:
 - a. UAS deployment in a public place.
 - b. During an active public safety incident.

IX. DATA CAPTURED BY UAS DURING MCEM RESPONSE

- A. All visual images captured and recorded are the sole property of Madison County Office of Emergency Management.
- B. After a MCEM UAS flight, and as soon as practical, the MCEM UAS pilot will upload captured still and video image files to a secure storage location designated and approved by MCEM.
- C. Using the MCEM UAS Mission report, the MCEM UAS pilot will submit a flight report as soon as practical after a mission to the UAS Coordinator. This report will include the completed pre-flight checklist and details on the mission flown; including a narrative description of the mission including goals, outcome, measured flight time, and location or folder of saved mission information captured.
- D. Data collected through UAS deployment shall be stored and retained in accordance with Madison County policy and North Carolina public information laws.
- E. Copies of files may also be utilized for training purposes.

X. TRAINING

- A. All personnel authorized to act as a UAS crew member shall receive appropriate training as directed by the UAS Coordinator and the Emergency Management Coordinator.
- B. All training will be documented in the UAS team member's file.
- C. All deployments or exercises will be documented and count toward a team member's training.
- D. It is the UAS Coordinator's responsibility to verify the training file of each team member contains all pertinent information.
- E. Initial Pilot Training
 - a. MCEM UAS pilots shall hold a valid FAA Remote Pilot Certification and the North Carolina UAS Operator Permit. In addition, the operator should, at a minimum, have knowledge of the rules and responsibilities described in 14 CFR 91.111, Operating Near Other Aircraft; 14 CFR 91.113, Right-of-Way Rules: Except Water Operations; and 14 CFR 91.155, Basic VFR Weather Minimums; knowledge of air traffic and radio communications, including the use of approved ATC/pilot phraseology; and knowledge of appropriate sections of the Aeronautical Information Manual.
 - b. In conjunction with fulfilling all training requirements for pilot duties, the pilot must also become familiar with UAS operations, the aircraft, and its equipment.
 - c. Any new pilot who fails to successfully complete the initial training may be denied as a pilot of the MCEM UAS program.
 - d. Before a team member can fly as a UAS pilot, they must complete at least two hours of flight training with the UAS Coordinator to show proficiency of the flight training exercises and the aircraft. This must be accomplished to show their ability and knowledge of the UAS.
- F. Recurrent Pilot Training

- a. All MCEMUAS pilots shall maintain proficiency in their abilities. Pilots who do not have any documented training or flight time within a span of 60 days will have to show proficiency before they will be allowed to participate in an UAS operation or exercise
 - b. Recurrent training is not limited to actual operating skills but includes knowledge of all pertinent UAS/aviation matters.
 - c. Failure to prove proficiency can result in removal from the MCEMUAS program.
- G. All MCEMUAS team members must complete training to become a qualified approved Visual Observer (VO) to assist the MCEMU pilot during the operation of the UAS.

Grant Project Ordinance for the County of Madison, NC for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) provided by the American Rescue Plan Act (ARPA)

BE IT ORDAINED by the County of Madison, 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: This ordinance is to establish a budget to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLFRF). The County of Madison has received the first tranche in the amount of \$2,112,827 of CSLFRF funds. The total allocation is \$4,225,654 with the remainder to be distributed to the county within the next 12 months. These funds may be used to the extent authorized by state law.

Section 2: Madison County Government has elected to take the standard allowance, as authorized by 31.CFR Part 35.6(d)(1) and expend all ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriate for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
4310	Public Safety services for period of July 1, 2021 through December 31, 2024	6.1	Salaries	\$3,100,654
			Benefits	\$775,000
4331	Emergency Management services for period of July 1, 2021 through December 31, 2024	6.1	Salaries	\$250,000
			Benefits	\$50,000
6500	Broadband Services	6.1	Matching for GREAT grant	\$50,000
	TOTAL			\$4,225,654

Section 4: The Federal Funds Manager working under the direction of the County Finance Officer is hereby directed to maintain sufficient, detailed accounting records to satisfy the requirements of the grantor agency in concurrence with the grant agreements. Including

payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the County's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 5: The Federal Funds Manager working under the direction of the County Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 6: Copies of this grant project ordinance shall be furnished to the Board of Commissioners and voted on in a public meeting.

Section 7: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLPRF funds have been obligated, expended and all final reports have been completed, whichever occurs sooner.

Adopted on this 12 day of April, 2022

Madison County Board of Commissioners

Chairman Mark Suleis

**ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT OF 2021
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY MADISON COUNTY, NC.**

WHEREAS the County of Madison has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the County of Madison has elected to take the standard allowance, as authorized by 31.CFR Part 35.6(d)(1) and expend all ARP/CSLFRF funds for the provision of government services under the Replace Lost Revenue category.

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the Assistance Listing; and

WHEREAS US Treasury has issued a Compliance and Reporting Guidance v.2.1 (November 15, 2021) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

BE IT RESOLVED that the County of Madison hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how the County of Madison will spend its ARP/CSLFRF funds.

I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

US Treasury issued its **Final Rule** regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its **Interim Final Rule** or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

II. PROHIBITED USES OF ARPA FUNDING

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the [County of Madison to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The County of Madison and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

III. PROCEDURES FOR PROJECT APPROVAL

The following are procedures for ARP/CSLFRF project approvals. All Madison County employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following:
 - a. Brief description of the project
 - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the US Treasury Compliance and Reporting Guidance.)
 - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
 - d. Proposed budget, broken down by cost item, in accordance with the [Local Government Name]'s Allowable Cost Policy.
 - e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to the Grant Project Manager for approval. All requests will be reviewed by the Grant Project Manager for ARP/CSLFRF compliance and by the County Finance Director for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final approval by the Madison County Board of County Commissioners.

4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Grant Project Manager and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the Grant Project Manager immediately.
6. The Grant Project Manager must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. The Grant Project Manager must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031 or 5 years after the completion of the ARPA/CSLFRF projects, whichever is sooner.



Request for Qualifications For
Engineering, Consulting, Permitting,
Bidding and Design Services For
Madison County
Water/Sewer Infrastructure
Expansion

Madison County, N.C.

Submission Deadline

3:00 PM, Tuesday, May 31, 2022

I. Project

Madison County is seeking statements of qualifications from professional civil engineering firms (the "Firm", or "Firms") to provide planning, engineering design, permitting, and bidding assistance which includes plans and specifications as well as construction contract administration and observation for the construction or expansion of all water and sewer systems in Madison County, including all municipalities located in Madison County, and for all potential water/sewer infrastructure services which may become necessary for full and proper execution of projects authorized for State Fiscal Recovery Fund ("SFRF") and American Rescue Plan Act ("ARPA") purposes.

All services performed pursuant to the award of a contract resulting from this Request for Qualifications will be funded using funds appropriated to Madison County by the State of North Carolina. These funds have been appropriated from the State Fiscal Recovery Fund, which is part of the American Rescue Plan Act. As such, all awarded contracts will be subject to any and/or all Federal Requirements as required and codified by United States Code of Federal Regulations, noted in Section XI herein below.

Scope of Services Required

In general, the Scope of Services will include, but not be limited to, the following:

- Working and leading discussions with the appropriate entities including Madison County and the Towns of Marshall, Mars Hill, and Hot Springs for the construction and/or expansion of all water and sewer line infrastructure including assisting with the TRC approval process;
- Assisting Madison County with SFRF/ARPA funding requirements. Firm should have, and be able to demonstrate successful experience with projects acquired under the Federal Uniform Guidance requirements;
- Assisting in acquiring property easements;
- Surveying services;
- State and local permitting processes as needed;
- Design services;
- Construction drawings;
- Assisting with the Madison County bid process;
- Project oversight and inspections;
- Construction administration;
- Water/sewer line conveyance; and
- Project closeout.

III. Intent

The intent of this Request for Qualifications (RFQ) is to have professional engineering firms specifically address the services required and provide the Owner with a well-considered response for

those services. It is anticipated that a contract will be negotiated with the successful engineering design firm properly licensed in the State of North Carolina on the basis of demonstrated competence and qualifications for the type of professional services required.

IV. Firm Qualifications

The selected engineering firm's assigned project staff must be experienced in all phases of planning, design, construction, and regulatory compliance requirements of similar public facilities, have extensive knowledge of the regulations governing the design and construction in the State of North Carolina, and have a proven capability to effectively and efficiently produce a successful project consistent with, and meeting the needs of, the goals outlined by Madison County.

V. Proposal Format

Proposals should be organized into the following Sections:

- A. Professional Qualifications
- B. Involvement with Similar Projects
- C. Proposed Work Plan
- D. Legal Status of Consultant
- E. References
- F. Attachments

The following describes the elements that should be included in each section of the proposal and the maximum points that may be awarded during proposal evaluation. The evaluation panel may revise, add to, or remove these elements as it deems appropriate, and/or redistribute the points for each element to ensure adequate evaluation.

A. Professional Qualifications - 25 points

1. Include Letter of Interest. State the full name and address of your Firm and, if applicable, the branch office or other subsidiary element that will perform, or assist in performing, the work hereunder. Indicate whether it operates as an individual, partnership, or corporation. Include information showing it is licensed to operate in the State of North Carolina.
2. Include the name of executive and professional personnel by skill and qualification that will be employed in the work. Show where these personnel will be physically located during the time they are engaged in the work. Indicate which of these individuals you consider key to the successful completion of the project. Identify only individuals who will do the work on this project by name and title. Resumes and qualifications are required for all proposed project personnel, including all subcontractors. Qualifications and capabilities of any and all subcontractors must also be included.
3. Explain and support experience working with Federal Uniform Guidance.
4. Include list of positions and standard hourly rates.
5. State history of the firm, in terms of length of existence, types of services provided, etc. Identify the technical details that make the firm uniquely qualified for this work.

B. Projects Listing - 25 points

The projects listing must also include descriptions of three (3) current or recent-past projects of similar size and scope. Include a brief description of each including size, cost, staff, completion period, etc.

List of projects on which the Firm complied with Federal Uniform Guidance during bid process, including type & size of project, value, and the firm participation and experience in working with Uniform Guidance.

Projects listing must exhibit that the Firm as well as the individuals assigned to the project has proven ability in implementing similar projects of this category and scope.

C. Proposed Work Plan – 30 Points

Provide a detailed and comprehensive description of how the Firm intends to provide the services requested in this RFQ. This discussion shall include, but not be limited to: how the project(s) will be managed and scheduled, how and when data will be delivered to the County, communication and coordination, the working relationship between the Firm and County staff and the Firm's general philosophy in regards to providing the requested services.

Responses will be evaluated on the clarity, thoroughness, and content of their responses to the above items.

D. Legal Status of Consultant – 10 Points

Must include all litigation or other legal action taken against Firm or that Firm was involved in within the last five years and indicate disposition of each case.

E. References – 10 Points

A minimum of Three (3) client references must be provided for similar projects recently completed. It shall include the firm/agency name, address, email, telephone number, project title and information, and contact person.

F. Attachments – No point value

Must provide with submission, a copy of firm's standard proposed contract. This contract will be reviewed and revised as necessary to meet Federal, State and County legal requirements. Submission of a qualifications statement in response to this Request for Qualifications denotes acceptance of all necessary revisions. Failure to do so will be grounds for rejection.

VI. Proposal Evaluation and Selection Process

1. Madison County intends to select the most qualified firm(s) on the basis of best overall qualifications package that, in its sole opinion, is most advantageous to the County.
2. Each qualifications package will be evaluated. Strengths, weaknesses, deficiencies, and risks associated with each Firm will be identified according to the above-described criteria and point system (A through E).
3. A proposal with all the requested information does not guarantee the proposing Firm to be a candidate for additional consideration. References may be contacted to verify material submitted by the Firm.

4. Selection may be based solely on the individual merits of one Firm depending on the findings and opinion of the review or a short list of firms may be created for further evaluation and consideration.
5. Interviews may be scheduled with any, all, or none of the selected Firms. If interviews are to be held, selected Firm(s) will be given the opportunity to bring in their interview team to discuss their qualifications, experience and proposed work plan in more detail. The Firm's interview team must include the Firm's project team members expected to complete a majority of work on the project, but no more than six members. The interview shall consist of a presentation of up to thirty minutes by the Firm, including the person who will be the project manager on this contract, followed by approximately thirty minutes of questions and answers. Audiovisual aids may be used during the oral interviews. Interviews may be recorded for review. Interviewed Firms will then be re-evaluated according to the above criteria (A through E), and adjustments to scoring made as appropriate.
6. Manager/Board Approval and Contract Negotiation/Execution: The highest rated Firm will be presented to the Board of Commissioners for approval and authorization to begin negotiations for an agreeable contract and fees. If after discussion and negotiation, a mutually agreeable contract and fee is not successful, negotiations will be terminated and the County may enter negotiations with the second highest rated firm, and so on.
7. All Firms who submit RFQs will be notified of the selection results.
8. Any questions regarding the RFQ process can be addressed to the Interim Madison County Manager, Norris Gentry ngentry@madisoncountync.gov and copied to mbradley@madisoncountync.gov
Send all questions by 5/20/2022.

VII. Project Timeline

The proposed key activities and milestone dates for the project include:

Activity Milestone Date

RFQ Announced and Distributed **5/4/2022**

Deadline for Respondent Questions **5/20/2022**

Proposal Submission Deadline **5/31/2022**

Firm interviews and site visits, if needed TBD – 2022

Recommendation for approval TBD – 2022

Necessary Selected Firm Notification and Contract Negotiation TBD – 2022

VIII. Submission of Proposal Packages

1. Qualifications Submittals shall include one (1) complete qualifications package in hardcopy, 8 1/2" x 11", side bound (or single stapled – left upper corner) with Table of Contents and reference tabs for key sections. Submittals shall not exceed sixteen (16) pages single-sided, or eight (8) pages double-sided (**Front/back covers, table of contents, tab pages and photographs are excluded from these page totals).

AND

2. One (1) electronic copy on USB Drive or DVD/CD (No SD Cards).

To be considered, submissions must be received at the following address no later than 4:00 PM Monday, May 16, 2022:

If delivered in person or by FedEx/UPS/USPS:

Madison County Government
Attn: County Manager/ Madison County Water Infrastructure Expansion
107 Elizabeth Lane
Marshall, North Carolina, 28753

IX. General Conditions of the Request for Qualifications

- A. Any and all cost incurred by respondents in preparing or submitting a statement of qualifications for the project shall be the respondents' sole responsibility.
- B. All submissions, responses, inquiries, or correspondence relating to this RFQ will become the property of Madison County when received.
- C. Madison County reserves the right to: accept or reject any and all submissions received in response to this Request for Qualifications; cancel the RFQ process at any time; request additional information or clarification of information provided in a response without changing the terms of the Request for Qualifications; elect not to proceed with any of the respondents; modify the scope of the work; re-solicit RFQs; or choose not to award for any reason.

X. Confidentiality of Documents

North Carolina General Statute Chapter 132, Public Records, governs the accessibility of records compiled by NC Governmental Entities. In general, all documents submitted in response to this Request for Qualifications are subject to public disclosure unless specifically excepted by North Carolina General Statute §132-1.2 and §66-152 which provide definitions and protection of certain documents and information from public disclosure that constitute a "trade secret," provided it meets the specific conditions as outlined in §132-1.2(1)a-d.

Madison County will attempt to withhold from public disclosure, or redact documents or information, designated "confidential trade secret" that clearly meet the conditions of NC G.S. §132-1.2(1)a-d to the extent that it is entitled or required to do so by applicable law. Regardless, Madison County shall not be held responsible for any information that is released nor shall Madison County be held responsible for nor pay any penalty or expense in relation to information so released.

Any submission marked "confidential" or "trade secret" in its entirety may be rejected at the sole discretion of Madison County.

XI. Federal Contracting Requirements

The following Federal Contracting Requirements shall be incorporated into the Service Contract between the County and the Contractor. Capitalized terms not defined in this Attachment shall have the meanings assigned to such terms in the Contract. All references to the "Contractor" or "Company" or "Vendor" or "Provider" shall be deemed to mean the Contractor so named in the agreement.

This Contract will be funded in whole or in part with federal funding. As such, federal laws, regulations, policies and related administrative practices apply to this Contract. The most recent of such federal requirements, including any amendments made after the execution of this Contract shall govern the Contract, unless the federal government determines otherwise. This document identifies the federal requirements that may be applicable to this contract. The Contractor is responsible for complying with all applicable provisions, updates or modifications that occur in the future relating to these clauses.

To the extent possible, the federal requirements contained in the most recent version of the Uniform Administrative Requirements for federal awards (Uniform Rules, or Guidance) codified at 2 CFR Part 200, including any certifications and contractual provisions required by any federal statutes or regulation referenced therein to be included in this contract are deemed incorporated into this contract by reference and shall be incorporated into any sub-agreement or subcontract executed by the Contractor pursuant to its obligations under this Contract. The Contractor and its sub-contractors, if any, hereby represent and covenant that they all have complied and shall comply in the future with the applicable provisions of the original contract then in effect and with all applicable federal, state, and local laws, regulations, executive orders, and rules and local policies and procedures, as amended from time to time, relating to work to be performed under this contract.

Drug Free Workplace Requirements

Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub 100-690, Title V, Subtitle D). All contractors entering into federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.

Contractor Compliance

The Contractor shall comply with all uniform administrative requirements, cost principles, and audit requirement for federal awards as outlined in:

[Code of Federal Regulations](#)

Conflict of Interest

The Contractor must disclose in writing any potential conflict of interest to the County of Madison or pass through entity in accordance with federal policy.

Access to Records and Reports (applies to all contracts regardless of contract amount).

The Contractor must maintain an acceptable cost accounting system. The Contractor agrees to provide the County, the Grant Agency Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any technical specifications, books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

The Contractor agrees to provide the Grant Agency Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

All Contractors and their successors, transferees, assignees, and subcontractors acknowledge and agree to comply with applicable provisions governing Department and FEMA access to records, accounts, documents, information, facilities, and staff.

No Obligation by Federal Government (applies to all contracts regardless of contract amount)

The County and the Contractor acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this contract and shall not be subject to any obligations or liabilities to the County, the Contractor, or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying contract.

The Contractor agrees to include the above clause in each subcontract financed in whole or in part with federal assistance. It is further agreed that the clause shall not be modified, except to identify the sub-contractor who will be subject to its provisions.

Any questions concerning this RFQ should be directed to Norris Gentry, Interim County Manager (ngentry@madisoncountync.gov) or phone 828-649-2854.

**Madison County
Board of Commissioners**

Attachment 7.1

**Budget Amendment #10
April 12, 2022**

Description	Line Item	Debit	Credit
Tax Administration			
2022 Ad Valorem Tax	10.3100.2022		\$ 3,695.00
2020 Ad Valorem Tax	10.3100.2020		\$ 23,271.00
2016 Ad Valorem Tax	10.3100.2016		\$ 2,437.00
2015 Ad Valorem Tax	10.3100.2015		\$ 5.00
2007 Ad Valorem Tax	10.3100.2007		\$ 2,804.00
2008 Ad Valorem Tax	10.3100.2008		\$ 2,804.00
2009 Ad Valorem Tax	10.3100.2009		\$ 2,804.00
Interest	10.3100.1700		\$ 60,000.00
Late Listing	10.3100.1800		\$ 3,500.00
Adjust to actual tax revenue.			
Library			
Friends of Library Donations	10.3611.4420		\$ 1,400.06
Audio Visual	10.6110.2320	\$ 783.19	
Books	10.6110.5610	\$ 386.87	
Children's Programming	10.6110.5801	\$ 230.00	
To record additional donations			
Emergency Management			
Emergency Management- Covid	10.3433.4610		\$ 23,329.36
EMP Optionals	10.4330.4605	\$ 36,353.36	
EMP Optionals	10.3433.3310		\$ 13,024.00
Reimbursement funds from FEMA for equipment for Covid response, additional EMP funds			
Developmental Services			
Legal Services	10.4350.1920	\$ 53,000.00	
FICA	10.4350.1810		\$ 1,422.00
Retirement	10.4350.1820		\$ 1,900.00
Janitorial	10.4350.2110	\$ 22.00	
Copy Machine	10.4350.2620	\$ 575.00	
Travel	10.4350.3110	\$ 2,500.00	
Building Maintenance	10.4350.3510	\$ 225.00	
Adjust to actual			
Parks and Recreation			
Professional services-mowing	10.6130.1990	\$ 21,450.00	
Increase due to new contracts			

Maintenance

Salaries	10.4261.1210		\$	42,226.00
FICA	10.4261.1810		\$	3,905.00
Retirement	10.4261.1820		\$	4,870.00
Motor Fuels	10.4261.2510	\$	8,000.00	
Water	10.4261.3340	\$	2,600.00	
Repairs and Maintenance	10.4261.3510	\$	20,401.00	
Jail Maintenance	10.4261.4100	\$	25,000.00	
Use lapsed salaries to cover additional costs				

Transportation

Cares Funding	10.3452.8700		\$	107,606.00
Cares Funding	10.4522.5110	\$	107,606.00	

Animal Control Services

Emergency Vet Care	10.3480.6500		\$	15,000.00
Emergency Vet Care	10.4380.6500	\$	15,000.00	
Wilkinson Foundation Grant	10.3480.6300		\$	6,000.00
Wilkinson Foundation Grant	10.4380.6300	\$	6,000.00	
To record additional donations				

Sales and Use Tax

1/4 Cent Sales Tax	10.3232.3115	\$	459,240.00	
1/4 Cent Sales Tax	10.5911.7200		\$	459,240.00
1% Local Option	10.3232.3000		\$	131,191.79
2nd 1/2% Sales tax	10.3232.3110		\$	52,505.99
Adjusting to account for increase in revenues				

Finance Office

Surplus Property	10.3100.8000		\$	1,300.00
Sale of Surplus Property	10.3836.1800		\$	2,100.00
Surplus Property Expense	10.5211.8800	\$	4,346.30	
Senior Disposal Cards	10.5211.8110		\$	15,576.00
Medicaid Hold Harmless	10.3520.3300		\$	270,105.87
Occupancy Tax 3%	10.3835.4803		\$	6,308.00

Occupancy Tax Fund

Occupancy Tax	22.3414.1200		\$	65,632.00
Professional Services	22.4140.1900	\$	63,568.07	
TDA Professional Services	22.4140.1910	\$	1,968.96	
Office Supplies	22.4140.2610	\$	64.97	
Adjust to actual due to increase in revenue				

Health Department

Medicare Immunizations	10.3513.3564		\$	79,743.19
Adult Health	10.3513.3528		\$	7,222.79
Medicaid Immunizations	10.3513.3520		\$	33,876.48
STD Medicaid	10.3513.3519		\$	799.94
Dr. Daly Fund	10.3513.6500		\$	1,210.00
Medicare AH	10.3513.3563		\$	101.88
General Grants	10.3513.7000		\$	900.00
General Grants	10.5110.7000	\$		900.00
Medicaid-Child Health	10.3513.3523	\$		8,500.00
Medicaid-Maternal Health	10.3513.3524	\$		9,500.00
Maternal Health Fees	10.3513.3570	\$		2,400.00
Child Health Fees	10.3513.3640	\$		2,400.00
Child Health Insurance	10.3513.3641	\$		600.00
Flu Vaccine Fees	10.3513.3610	\$		350.00
Flu Vaccine Insurance	10.3513.3611	\$		500.00
Dr. Daly Fund	10.5110.6500	\$		1,210.00
Adult Health Insurance	10.3513.3561		\$	11,782.00
Medical Supplies	10.5110.2381	\$		21,782.00
Communicable Disease Insurance	10.3513.3621		\$	47,568.00
Professional Services	10.5110.1930	\$		2,500.00
Janitorial	10.5110.2110	\$		2,000.00
Special Program Material	10.5110.2310	\$		1,934.00
Vaccines	10.5110.2370	\$		25,000.00
Drugs	10.5110.2380	\$		5,000.00
Ins-Professional Liability	10.5110.4540	\$		1,134.00
Adjusting to actual for additional revenue streams				

Sheriff's Office

Governors Crime Commission Grant	10.3431.4950		\$	24,010.00
Governors Crime Commission Grant	10.4310.4950	\$		24,010.00
Inmate Medical	10.4310.1930	\$		24,359.23
Professional Services	10.4310.1990	\$		3,199.38
Janitorial Supplies	10.4310.2110	\$		2,259.63
Feeding Inmates	10.4310.2210	\$		161.08
Jail Supplies	10.4310.2990	\$		2,584.64
Water	10.4310.3340	\$		3,096.81
Building Maintenance	10.4310.3510	\$		3,606.99
Salaries	10.4310.1210	\$		29,341.00
Salaries- Temp	10.4310.1260	\$		5,426.00
FICA	10.4310.1810	\$		2,659.73
LGERS	10.4310.1820	\$		4,122.57
Retirement	10.4310.1821	\$		422.32
Recording of dash camera grant. Increase lines for Covid expenses				

Sales Tax

1/4 cent sales tax 10.3232.3115 \$ 41,660.95

Education/Schools

1/4 cent sales tax 10.5911.7200 \$ 41,660.95

Contingency

10.7000.0000 \$ 512,896.25

We are at 75% of the FY22 budget.

Attachment 7.2

Bank balances at March 31, 2022 are as follows:

	Unrestricted	Restricted	
General Fund	\$4,112,190.09		
Debt Service Fund	\$48,530.11		
Capital Outlay Fund	\$326,148.08		
Capital Management	\$14,782,806.47		
Occupancy Tax Fund		\$204,150.28	
Revaluation Fund		\$74,416.58	
Tourism Development		\$1,236,045.50	
Automation Fund		\$154,357.32	
Drug Seizure Fund		\$7,505.44	
Inmate Trust Fund		\$58,122.22	
Soil & Water Conservation		\$62,874.50	
Total of All Accounts:	\$19,269,674.75	\$1,797,471.84	
New Jail Loan	\$ -	(Due In February)	
School Debt Service	\$ -	(Due In February)	
40-42 Set Aside for Schools	\$ (1,476,421.01)		
Unspent Grant/Restricted Procc	\$ (767,625.28)		
Adoption Promotion Fund	\$ (142,953.85)		
Encumbered Amounts	(\$5,361,918.51)		
Total assigned and restricted Br:	\$ (7,748,918.65)		
	General	Landfill	911
Unassigned and Unrestricted to	\$10,989,901.23	(\$155,951.06)	\$503,343.57

SUMMARIES:

Percentage of budget at March 2022 is:

All Funds:		YTD	% OF BUDGET
Revenues	\$2,319,844.32	\$26,492,991.16	90.8
Expenditures	\$2,095,551.98	\$19,756,940.09	64.88

General Fund	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 03/21
Revenues to Date:	\$2,183,209.27	\$23,800,463.67		86.14	\$23,663,494.84
Expenditures to Date:	\$1,924,365.08	\$18,023,081.83	\$ 4,839,104.51	61.48	\$17,166,067.48
Gain/Loss to Date:	\$258,844.19	\$5,777,381.84			\$6,497,427.36

Contingency

Landfill	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 03/21
Revenues to Date:	\$124,903.13	\$2,586,487.50		106.19	\$2,485,284.82
Expenditures to Date:	\$165,996.50	\$1,665,628.35	\$522,814.00	68.29	\$1,439,992.21
Gain/Loss to Date:	(\$41,093.37)	\$920,859.15			

Contingency

911 Emergency Telephone Serv	MTD	YTD		% OF BUDGET	Year to Date 03/21
Revenues	\$11,731.92	\$106,039.99		42.29	\$113,579.95
Expenditures	\$5,190.40	\$68,229.91		27.21	\$124,134.76
Gain/Loss	\$6,541.52	37,810.08			(\$10,554.81)

Contingency \$-

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 03/21
Vehicle Tax	\$82,662.03	\$71,680.36	71.17	\$745,008.56
Overages/Underages				
Ad Valorem Tax Interest	\$42,378.42	\$189,604.52	145.85	\$131,065.06
Late Listing Fee	\$2,663.84	\$18,267.88	121.79	\$17,440.87
Legal Fees				
2007 Ad Valorem Tax		5,612.79		
2009 Ad Valorem Tax		\$3,140.58	923.7	\$164.25
2010 Ad Valorem Tax		\$3,826.48	99.68	\$150.51
2011 Ad Valorem Tax	\$1,317.81	\$5,666.91	283.35	\$2,140.88
2012 Ad Valorem Tax	\$1,952.17	\$7,701.54	136.55	\$3,576.07
2013 Ad Valorem Tax	\$1,526.05	\$9,571.71	136.74	\$5,184.78
2014 Ad Valorem Tax	\$1,414.18	\$8,793.09	109.91	\$4,046.20
2015 Ad Valorem Tax	\$2,658.37	\$10,437.26	130.47	\$10,420.77
2016 Ad Valorem Tax	\$2,945.47	\$17,291.02	100.2	\$17,397.09
2017 Ad Valorem Tax	\$6,229.07	\$34,437.74	114.79	\$26,556.85
2018 Ad Valorem Tax	\$9,914.81	\$50,257.88	83.76	\$76,519.01
2019 Ad Valorem Tax	\$16,540.69	\$87,106.67	87.11	\$216,438.85
2020 Ad Valorem	\$21,672.61	\$216,015.72	112.07	\$11,753,548.51
2021 Ad Valorem	\$321,618.40	\$11,915,794.18	100.37	\$23,224.04
2022 Ad Valorem	\$466.40	\$10,154.49	157.21	
Collection Fees: Marshall				
Collection Fees: Mars Hill				
Collection Fees: Hot Springs				
Sale of Tax Maps		\$466.50	105.07	
Tax Office Copies				
Returned Check	\$268.97	\$766.57		\$879.93
Refunds/Overpayment of Taxes:	\$2,174.20	\$37,849.74		\$95,117.08
Contra: Returned Check				
Sale of Foreclosed Property				
Contra: Foreclosed Property Expenses				
Sales Tax/Video Programming		\$7,018.42	70.18	\$4,023.55
Sales Tax	\$529,679.10	\$3,201,186.85	57.30	\$3,142,430.86
Gas Tax Refund/State		\$9,139.49	45.70	\$12,775.56
Payment In Lieu of Taxes		\$3,627.85	72.56	\$5,892.48
Forest Service Timber Sales		\$635.26		
Clerk of Court	\$6,121.98	\$51,634.66	103.27	\$45,971.08
Board of Elections		\$13,342.31	99.36	\$31,368.82
Register of Deeds	\$44,854.25	\$489,175.40	113.24	\$437,604.35
Sheriff's Department	\$149,190.43	\$1,202,918.31	70.13	\$1,179,181.48
Emergency Management	\$39,329.36	\$73,520.86	132.46	\$20,625.00
Inspections	\$30,713.72	\$211,253.08	113.70	\$160,651.55
Animal Control	\$22,459.00	\$47,751.00	140.44	\$30,852.09
Transportation	\$9,261.46	\$247,078.36	48.22	\$254,711.80
Cooperative Extension Service		\$2,700.00	90	

Soil & Water Conservation

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 03/21
Grant Revenues/JCPC/DJIDP	\$44,235.00	\$110,560.00	33.14	\$198,823.70
Health Department	\$120,469.39	\$2,063,157.11	69.01	\$1,482,886.06
Medicaid Hold Harmless Tax	\$270,105.87	\$357,018.62	410.78	\$311,116.40
Social Services	\$175,938.20	\$1,425,975.95	57.68	\$1,498,260.58
AFDC				
Foster Care	\$21,474.65	\$278,970.44	40.27	\$284,755.08
Medicaid				\$970.00
Adoption		\$7,650.00	4.04	\$127,116.07
Child Support Enforcement	\$13,560.88	\$56,375.68	50.15	\$73,971.02
In Home Aides	\$2,544.10	\$407,113.13	46.79	\$34,774.47
Beech Glen Center	\$1,020.00	\$5,597.00	111.94	
Nutrition	\$14,302.50	\$103,510.49	59.46	\$87,064.41
State Lottery Funds/Education				
Library	\$9,861.70	\$74,336.52	66.89	\$63,255.51
Parks & Recreation		\$67,431.00	94.28	\$6,370.00
Interest Earned	\$1,079.26	\$2,441.39	87.19	\$1,973.01
Rent of County Property	\$5,327.50	\$41,607.50	63.3	\$37,470.00
Finance/Other		\$15,194.54	101.33	\$12,389.04
Miscellaneous Income	\$2,100.00	\$49,600.00	104.42	\$505,047.08
Fund Transfer In				
Totals	\$2,183,209.27	\$23,800,463.67	86.14	\$23,663,494.84

GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 03/21
Governing Body	\$7,196.02	\$75,282.70		58.25	\$122,489.79
Finance Office	\$38,048.57	\$393,767.41	\$ 1,970.00	53.45	\$342,392.79
Tax Collector	\$15,735.68	\$173,361.21	\$ 40,000.00	54.26	\$187,543.56
Tax Supervisor	\$12,670.29	\$153,996.51		59.41	\$163,148.82
Land Records	\$6,064.25	\$59,057.25		62.7	
Professional Services		\$19,725.00		30.35	
Court Facilities	\$369.48	\$5,784.05	\$ 10,098.00	14.89	\$10,489.03
Board of Elections	\$12,369.50	\$139,164.73		38.35	\$277,551.23
Register of Deeds	\$33,055.52	\$310,124.54		81.07	\$273,337.40
Register of Deeds- Automation		\$14,979.00		100	\$19,999.00
Custodial	5458.1	\$52,233.44	\$ 1,875.18	60.99	\$7,459.39
Maintenance	\$19,936.60	\$295,310.95	\$ 75,083.00	43.65	\$301,284.92
Sheriff's Department	\$342,556.49	\$3,205,500.79	\$ 24,145.00	72.43	\$2,428,530.58
Emergency Management	\$17,522.09	\$95,940.30	\$ 2,317.00	76.37	\$61,381.06
911 Dispatchers	\$56,086.84	\$491,873.16		67.78	\$474,911.82
Fire Contract/Forest Service		\$49,467.52		50.75	\$55,966.98
Inspections	\$22,902.14	\$241,627.67	\$10,000.00	77.32	\$176,866.64
Economic Development	\$13,200.66	\$58,338.45	\$5,000.00	49.79	\$60,111.77
Medical Examiner	\$2,150.00	\$10,400.00		83.2	\$6,500.00
Ambulance Service Contract	\$142,916.67	\$1,286,250.03	\$1,430,833.33	74.67	\$1,286,250.03
Animal Control	\$61,227.76	\$243,934.15		59.82	\$201,641.89

Transportation - Admin	\$8,914.55	\$87,327.41		70.66	\$69,717.47
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DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 03/21
Transportation - Operating	\$33,223.29	\$295,171.48	\$11,559.00	63.72	\$214,787.77
Transportation - Capital Outlay					
Transportation - EDTAP	73.80	\$522.45		74.64	\$1,118.70
Planning & Development	1,726.43	\$77,288.86		16.45	\$133,256.60
Information Technology	18,247.00	\$174,032.88		66.98	\$174,865.69
Cooperative Extension	27,260.39	\$209,662.86		66.21	\$167,630.84
Soil & Water	\$11,298.32	\$99,974.89		65.02	\$92,857.69
Health Department	\$251,521.83	\$2,424,325.98	\$96,675.00	82.55	\$2,070,134.68
Drug Free Community	5428.6	\$63,938.81	2125	50.98	\$98,023.66
Management Admin.	\$11,507.08	\$228,163.33		41.15	\$282,711.39
Social Services	\$189,545.74	\$1,888,301.53		60.54	\$1,898,652.01
AFDC		\$612.27		7.65	\$2,830.26
Special Assistance	\$6,588.50	\$63,120.11		48.55	\$79,536.49
State Foster Care		\$121,779.79		17.4	\$87,174.43
Foster Care Program		\$168,525.78		41.1	\$205,928.99
Medical Assistance Program					
Adoption Assistance	\$8,690.08	\$82,600.01		50	\$92,795.94
Crisis Intervention	\$10,308.67	\$169,273.89		44.31	\$178,689.47
Child Support	\$7,084.33	\$72,402.57	\$3,984.00	54.43	\$70,670.35
In Home Aides	\$7,585.72	\$61,075.65		40.41	\$80,563.76
Nutrition	\$38,169.11	\$391,346.25	\$2,611.00	62.66	\$387,558.51
Education	\$400,312.84	\$3,344,985.16	\$ 3,053,120.00	68.21	\$3,742,504.33
A-B Technical College	\$9,542.00	\$85,878.00	\$ 66,794.00	75	\$85,878.00
Bank Charges	\$309.06	\$10,003.93		57.17	\$8,702.07
Library	\$51,617.09	\$403,812.11	\$2,885.00	68.68	\$361,223.81
Parks & Recreation	\$15,943.99	\$122,836.06		61.86	\$64,786.52
Debt Services					
Debt Services Interest					
Fund Transfer (in/ Landfill & Library					
Fund Transfer Out/Revaluation					
TOTALS	\$1,924,365.08	\$18,023,081.83	\$ 4,839,104.51	61.48	\$17,166,067.48

LANDFILL FUND

REVENUES	MTD	YTD	% OF BUDGET	Year to Date 03/21
Transfer From Fund Balance				
Landfill Miscellaneous Fees				
Returned Check Fees				
Surplus Property Proceeds				
State Tire Disposal Fee		\$17,750.81	88.75	\$14,340.33
Local Tire Disposal Fee	\$642.45	\$1,775.95	253.71	\$846.00
White Goods Tax		9053.51	146.5	
Sale of White Goods	\$278.80	\$32,419.30	115.78	\$10,539.40
Household Hazardous Waste				
Temporary Disposal Cards	\$5,955.00	\$56,262.82	162.73	\$76,226.61
Duplicate Disposal Cards	\$6,394.00	\$93,559.35	108.79	\$38,992.94
Landfill Disposal Cost Fees	\$19,048.52	\$119,586.82	95.67	\$92,596.89
Landfill Sale of Recyclables	\$6,301.81	\$73,160.44	119.74	\$35,037.83
Nuisance Tires				
Disposal Cards	\$73,180.26	\$2,126,864.31	105.37	\$2,172,271.05
Construction Demolition	\$10,387.64	\$35,124.86	92.43	\$33,450.04
Solid Waste Disposal Distribution		\$13,688.06	136.88	\$8,926.75
Grant/State				568.78
Electronics Management		\$151.62		
Electronics (County)	\$204.65	\$7,089.65	118.16	\$1,320.00
Interest				
Totals	\$124,903.13	\$2,586,487.50	106.19	\$2,485,284.82

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 03/21
Landfill	\$144,636.11	\$1,498,275.80	\$514,941.00	69.15	\$1,266,949.84
Recycling	\$17,126.71	\$144,056.99	\$6,240.00	58.67	\$155,064.04
Scrap Tires	\$4,233.68	\$23,295.56	\$1,633.00	87.91	\$17,942.33
White Goods					
Closure/Post Closure					
Totals	\$165,996.50	\$1,665,628.35	\$522,814.00	68.29	\$1,439,992.21

SERVICE AGREEMENT

This Service Agreement, (this "Agreement"), is entered into this March 30, 2022 (the "Effective Date"), by and between Maximus US Services, Inc., ("Contractor" or "Maximus"), and Madison County, North Carolina, ("Client"). In consideration of mutual promises and covenants, the parties agree as follows:

1. Scope of Services

Contractor will perform in a professional manner the Services detailed in Exhibit A.

2. Term

This Agreement commences on the Effective Date and remains in effect until the later of May 15, 2025 or completion of, and payment in full for, the Services specified in Exhibit A. Or, if earlier terminated in accordance with Section 4.

3. Compensation.

Client will pay Contractor the fees for services rendered as set forth in Exhibit A, incorporated herein by reference as if fully set forth as part of this Agreement.

4. Termination.

- a. Termination for Cause. Upon material breach of the terms of this Agreement, the non-breaching party will provide written notice to the breaching party specifying the nature of the breach. The breaching party will have 30 days (or a longer period if the parties mutually agree) from the date of receipt to cure any the default prior to the effective date of termination. Notice of default must be delivered by certified mail or overnight courier.
- b. Termination for Convenience. Either party may terminate this Agreement without cause upon 60 days prior written notice to the other. In the event the Agreement is so terminated by Client, Client will reimburse Contractor for all reasonable costs incurred by Contractor due to such early termination.
- c. Rights Upon Termination. Upon termination for whatever reason and regardless of the nature of the breach (if any), Client agrees to pay Contractor in full for all goods and/or services provided to Client under this Agreement, or any amendment thereto, as of the effective date of termination of the Agreement.

5. Invoicing and Payment.

Client will pay Contractor a fee for Services rendered as set forth in Exhibit A. Unless stated otherwise in Exhibit A, Client will pay all invoices in full within thirty (30) days of the invoice date. Client agrees to at all times remain current on all amounts charged for the Services and acknowledges and agrees that any breach of the foregoing shall constitute a material breach under this Agreement entitling Contractor to pursue any and all remedies available at equity or at law including the suspension or termination of the Services provided hereunder.

6. Data Accuracy.

Contractor will guide the Client to determine the data required. Client represents that all financial and statistical information provided to Contractor by Client, its employees and agents is accurate and complete to the best of its knowledge. Client further acknowledges and agrees that Contractor is entitled to rely upon the accuracy and completeness of the data to perform the Services. Client will provide all data in a timely manner sufficient to allow Contractor to provide the Services. Contractor has no liability to Client for Client's provision of incomplete, inaccurate or untimely data.

7. Records and Inspections.

Contractor will maintain full and accurate records with respect to all matters covered under this Agreement for 6 years after the completion of the Services. During such period, Client will have the right to examine and audit the records and to make transcripts therefrom. Client will provide 30 days' prior written notice of its intent to inspect or audit any such records and will conduct such inspection or audit only during Contractor's normal business hours and no more than once every six months. Any employee, Contractor, subcontractor or agent of Client granted access to such records will execute a non-disclosure agreement prior to being granted access.

8. Warranties.

Contractor warrants that it will perform the services in a manner consistent with the standards typically practiced by similarly situated companies in the same industry. Contractor specifically disclaims and the Client waives, all other express or implied standard, guarantees and warranties, including but not limited to implied warranties of merchantability, or fitness for a particular purpose, custom or usage, or otherwise as to and good or services under this Agreement.

9. Client Representations & Warranties.

Client represents and warrants to Contractor that its use of the Services shall comply with all applicable laws, statutes, ordinances, codes, rules, regulations, orders, judgments, decrees, standards, requirements or procedures enacted, adopted, applied, enforced or followed now or in the future by any federal or state governmental bodies or agencies. Client further represents and warrants to Contractor that it has obtained all necessary consents, rights and permissions to enter into this Agreement and use the Services in accordance with the terms of this Agreement.

10. Ownership of Intellectual Property.

All work, reports, writings, ideas, designs, methods, computer software (both object and source code) and data recorded in any form that exist and are owned by Maximus prior to this Agreement, or that are created, developed, written, conceived or made by Maximus or any third party (whether solely or jointly with others) as a result of, or relating specifically to this Agreement, or in the performance of the Services under this Agreement (collectively or separately, "Intellectual Property") are and shall be the exclusive property of Maximus and ownership shall vest in Maximus immediately upon creation. Nothing herein shall be deemed to grant Client any rights to the Intellectual Property except as explicitly stated in this Agreement.

11. Compatible Platforms/Hardware.

To the extent applicable to the Services that will be provided by Contractor, notwithstanding any initial set-up and/or implementation services provided by Maximus at the commencement of the Term, Client is responsible for obtaining, installing and maintaining an appropriate operating environment, including all connectivity and equipment as well as the necessary hardware, operating system software and other items required to access and use the Services (the "Operating Environment"). Maximus will not be responsible for any incompatibility between the Service and Client's Operating Environment or for Client's use of any third party software, hardware, browsers or other products not specifically recommended or approved by Maximus for Client's use with the Services. Maximus will make written compatibility recommendations available to Client at Client's request, but, for clarity, Client is ultimately responsible for the compatibility and operation of its Operating Environment.

12. Copyright for Contractor's Proprietary Software.

To the extent that the Services provided by Contractor are generated by Contractor's proprietary software, nothing contained herein is intended nor will it be construed to require Contractor to

provide such software to Client. Client agrees that it has no claims of ownership, including copyright, patents or other intellectual property rights to Contractor's software. Nothing in this Agreement will be construed to grant Client any rights to Contractor's materials created prior to the execution of this Agreement. All of the deliverables prepared by Contractor for Client included in the Services are specifically set out in Exhibit A.

13. Contractor Liability If Audited.

Contractor will, upon notice of audit, make work papers and other records available to the auditors. Contractor's sole responsibility under an audit will be to provide reasonable assistance to Client through the audit and to make changes to the work product required as a result of the audit. Contractor will not be liable for any audit disallowances or any missed or lost revenue associated with, or related to, the Services, regardless of cause.

14. Indemnification.

To the extent allowed by law, each party (an "Indemnifying Party") will defend, indemnify and hold harmless the other party (an "Indemnified Party") from and against any and all third-party claims and resulting proven direct damages, liabilities and costs (including reasonable attorney fees) to the extent proximately caused by the negligent actions or willful misconduct of the Indemnifying Party, its employees or agents. The Indemnifying Party will not be responsible for any damages, liabilities or costs resulting from the negligence or willful misconduct of the Indemnified Party, its employees, Contractors, or agents or any third party.

15. Limitation of Liability.

Client agrees that Contractor's total liability to Client for any and all damages whatsoever arising out of, or in any way related to, this Agreement from any cause, including but not limited to negligence, errors, omissions, strict liability, breach of contract or breach of warranty will not, in the aggregate, exceed USD \$ 12,900.00.

In no event will Contractor be liable for indirect, special, incidental, economic, consequential or punitive damages, including but not limited to lost revenue, lost profits, replacement goods, loss of technology rights or services, loss of data, or interruption or loss of use of software or any portion thereof regardless of the legal theory under which such damages are sought even if Contractor has been advised of the likelihood of such damages, and notwithstanding any failure of essential purpose of any limited remedy.

Any claim by Client against Contractor relating to this Agreement must be made in writing and presented to Contractor within one (1) year after the date on which Contractor completes performance of the services specified in this Agreement.

16. Notices.

Any notices, bills, invoices, or reports required by this Agreement will be sufficient if sent by the parties in the United States mail, postage paid, to the address noted below:

For Maximus:

Elisa Medrano

Senior Consultant

808 Moorefield Park Drive, Suite 205,
Richmond, VA 23236,

For: Madison County, North Carolina

Kary Ledford

Finance Officer

107 Elizabeth Lane, Marshall, NC 28753

Phone: 804.323.3535

828.649.2854

Fax: 703.251.8240

Fax:

Email: ellsamedrano@maximus.com

Email: kiedford@madisoncountync.gov

Any notice sent by certified mail will be deemed to have been given five (5) days after the date on which it is mailed. All other notices will be deemed given when received. No objection may be made to the manner of delivery of any notice actually received in writing by an authorized agent of a party.

17. Changes.

The terms and scope of Services of this Agreement may be changed only by written agreement signed by both parties.

18. Miscellaneous.

- a. There are no third-party beneficiaries to this Agreement and nothing in this Agreement will be construed to provide any rights or benefits to any third-party.
- b. If Contractor is requested by Client to produce deliverables, documents, records, working papers, or personnel for testimony or interviews with respect to this Agreement or any services provided hereunder for any third party matter, litigation or otherwise, then Client and Contractor will execute a change order or new services agreement for the sole purpose of settling forth any payment and the terms associated with Contractor's response and related to the reasonable fees of Contractor in responding. The foregoing does not: (1) diminish or negate Contractor's obligation to negotiate and defend all cost allocation plans and State mandated cost claims as specifically provided for under this Agreement; or (2) apply in the event Contractor is compelled by subpoena from a third party to provide Contractor deliverables, documents, records, working papers, or personnel for testimony or interviews.
- c. The parties intend that Contractor, in performing the Services specified in this Agreement will act as an independent contractor and will have full control of the work and the manner in which it is performed. Contractor and Contractor's employees are not to be considered agents or employees of Client for any purpose.
- d. In the event that any provision of this Agreement is held to be invalid, illegal or unenforceable for any reason, this Agreement will continue in full force and effect without said provision, the validity, legality and enforceability of the remaining provisions will not in any way be affected or impaired thereby, and this Agreement will be interpreted to reflect the original intent of the parties insofar as possible.
- e. The titles of the sections, subsections, and paragraphs set forth in this Agreement are inserted for convenience of reference only and will be disregarded in construing or interpreting any of the provisions of this Agreement.
- f. This Agreement and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this Agreement or any part thereof will have any validity or bind any of the parties hereto. This shall include any purchase order submitted or provided by Client, whether prior to or upon execution of this Agreement, which shall be for Client's internal purposes only. Consultant rejects, and in the future is deemed to have rejected, any purchase

order's terms to the extent they add to or conflict in any way with this Agreement or the applicable Scope of Services, and such additional or conflict terms will have no effect.

- g. Neither party will be liable hereunder by reason of any failure or delay in the performance of its obligations hereunder on account of strikes, shortages, riots, insurrection, fires, flood, storm, explosions, earthquakes, acts of God, war, governmental action, labor conditions, material shortages or any other cause which is beyond the reasonable control of such party.
- h. Each individual signing this Agreement certifies that (i) he or she is authorized to sign this Agreement on behalf of his or her respective organization, (ii) such organization has obtained all necessary approvals to enter into this Agreement, including but not limited to the approval of its governing board, and (iii) when executed, this Agreement is a valid and enforceable obligation of such organization.
- i. Waiver by either party of a breach of any provision of this Agreement or the failure by either party to exercise any right hereunder will not operate or be construed as a waiver of any subsequent breach of that provision or as a waiver of that right.

IN WITNESS WHEREOF, the parties have executed this Agreement through their duly authorized representatives.

Maximus US Services, Inc.

Madison County, North Carolina

By:

By:

Name:

Name:

Title:

Title:

Date:

Date:

Mark Sule

Chairman Board of Commissioners

4/12/2022

EXHIBIT A

Compensation & Scope of Services

NC CO Madison CAP 21-23

SCOPE OF SERVICES:

Contractor represents that it has, or will secure at its own expense, all personnel required in the performance of Services under this Agreement. All of the Services required hereunder will be performed by Contractor or under its supervision, and all personnel engaged in the work will be fully qualified to perform the services described herein. Contractor reserves the right to subcontract for Services hereunder.

Description of Services:

- a) Development of a central services cost allocation plan, which identifies the various cost incurred by the client to support and administer programs that provide services directly to citizens. This plan will contain a determination of the allowable cost of providing each supporting services such as purchasing, legal counsel, disbursement processing, etc.
- b) Prepare indirect cost proposals for federal grants as necessary.
- c) Negotiation, of the completed cost allocation plan, with the representatives of the State or federal government, whichever is applicable.

COMPENSATION:

For Services provided as set forth above, in this Exhibit A, Client agrees to pay Contractor compensation in the amount of USD \$ 12,900.00.

Contractor will render to Client one or more invoices for the fees specified herein, with payment due thirty (30) days after the invoice date.

The fee breakdown is as follows:

Fiscal Year 2021	\$4,300
Fiscal Year 2022	\$4,300
Fiscal Year 2023	\$4,300

**CONTRACT ADDENDUM
FOR CONTRACTS WITH ANY DEPARTMENT OF
MADISON COUNTY GOVERNMENT**

CONTRACTOR: Maximus

COUNTY DEPARTMENT: Finance

SUBJECT OF CONTRACT: Cost Allocation Plan

DATE/TERM OF CONTRACT: Fiscal Years 21-23

Notwithstanding any provision contained in the above-referenced Contract or Agreement which may be to the contrary, the following provisions are incorporated and shall apply, supplant and control:

Non-appropriation clause. Contractor acknowledges that Madison County is a governmental entity, and the contract validity is based upon the availability of public funding under the authority of its statutory mandate. In the event that public funds are unavailable and not appropriated for the performance of Madison County's obligation under this contract, then this contract shall automatically expire without penalty to Madison County thirty (30) days after written notice to Contractor of the unavailability and non-appropriation of public funds. It is expressly agreed that Madison County shall not activate this non-appropriation provision for its convenience or to circumvent the requirements of this contract, but only as an emergency fiscal measure during a substantial fiscal crisis, which affects generally its governmental operations. In the event of a change in the Madison County's statutory authority, mandate and mandated functions, by state and federal legislative or regulatory action, which adversely affects Madison County's authority to continue its obligations under this contract, then this contract shall automatically terminate without penalty to Madison County upon written notice to Contractor of such limitation or change in Madison County's legal authority.

Dispute Resolution/Jurisdiction/Venue. Any dispute arising under this Agreement may be settled by mediation in the State of North Carolina in accord with such procedures as may be available to units of local government under state law. No other dispute resolution procedures shall apply. Jurisdiction for any legal proceedings concerning this contract or agreement shall be state courts in the State of North Carolina. Venue for such proceedings shall be Madison County.

No pledge of taxing authority. No deficiency judgment may be rendered against Madison County or any agency of Madison County in any action for breach of a contractual obligation under this contract. The taxing power of the Madison County is not pledged directly or indirectly to secure any monies due under this contract.

No waiver of governmental immunity; Violation of law. Except for waiver of governmental immunity resulting from the execution of a valid contract, Madison County makes no other

waiver of governmental immunity. If any provision of the Contract or Agreement is in violation of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Madison County.

Conflict of interest. If this is a contract for design, engineering, contract administration or similar services, the Contractor will not enter into contracts or agreements with third parties that may present a potential for conflict of interest between Madison County and third parties regarding the subject matter of this Contract or Agreement.

Acceleration Clause. To the extent that any provision of the contract contains any acceleration of clause provision, said clause is deemed void and unenforceable.

Assignment of Rights. Neither party shall sign its rights under this contract without the express written agreement of the other party.

Indemnity, Hold Harmless, Assumption of Risk. To the extent that any provision of the Contract allows for any limitations on the Contractors liability, any waiver in the limits of the County's liability, and/or any hold harmless or indemnification clauses in favor of the Contractor, those provisions are only effective and enforceable in the manner and to the extent provided by NC Law.

Default and Remedies. To the extent that any provision of the Contract addresses default and remedies, then those provisions are stricken in their entirety and are replaced with the following: "County and Contractor, in the event of default, shall have as remedies only those remedies provided by law relative to units of local government in the state of NC."

Compliance with E-Verify requirements. As a condition of payment for services rendered under this agreement, Contractor shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if Contractor provides the services to the County utilizing a subcontractor, Contractor shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes as well. Contractor shall verify, by affidavit, compliance of the terms of this section upon request by the County.

For the CONTRACTOR: _____

Title: _____

For MADISON COUNTY Mark Smulson

Title: Chairman, BdCC

This instrument has been preaudited in the manner required by the local government budget and fiscal control act.

By: Kay Ledford
Madison County Finance Officer

File run: 4/1/2022 1:26:15 PM
 as of: 3/31/2022 7:10:47 PM

TR-304 Bill Release Report

NCPTS V4

Report Parameters:

Release Date Start: 3/1/2022 Release Date End: 3/31/2022
 Tax District: ALL

Sort-By: Bill #, Taxpayer Name, Release Date, Billing Date, Operator ID, Release Amount
 Grouping: No Grouping

#	Taxpayer Name	Bill Date	Release Reason	Operator ID (Name)	Release Date	Orig Bill Amount(\$)	Release Amount(\$)	Bill Amount after
0000095-2018-2018-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2018	Exempt Property	APRIL	3/8/2022	212.10	212.10	0.00
0000095-2019-2019-0000-00-REG	HAYES RUN REALTY, LLC	8/28/2019	Exempt Property	APRIL	3/8/2022	224.33	224.33	0.00
0000095-2020-2020-0000-00-REG	HAYES RUN REALTY, LLC	9/21/2020	Exempt Property	APRIL	3/8/2022	254.91	254.91	0.00
0000095-2021-2021-0000-00-REG	HAYES RUN REALTY, LLC	9/15/2021	Exempt Property	APRIL	3/8/2022	254.91	254.91	0.00
0000329-2021-2021-0000-00-REG	BETHEL BAPTIST CHURCH	9/15/2021	Landfill error	DIANA	3/29/2022	180.00	180.00	0.00
0000382-2021-2021-0000-00-REG	BETHEL CHRISTIAN CHURCH	9/15/2021	Landfill error	DIANA	3/16/2022	180.00	180.00	0.00
0000805-2021-2021-0000-00-REG	BARNETT, TERESA ANN	9/15/2021	Landfill error	DIANA	3/29/2022	991.83	180.00	811.83
0001282-2021-2021-0000-00-REG	GARRETT, LAURIE	9/15/2021	Landfill error	DIANA	3/1/2022	716.00	180.00	536.00
0001633-2021-2021-0000-00-REG	CHANDLER, JACKIE	9/15/2021	Landfill error	DIANA	3/29/2022	689.34	180.00	509.34
0002023-2021-2021-0000-00-REG	WYATT, WILLA	9/15/2021	Landfill error	DIANA	3/29/2022	244.30	180.00	64.30
0002500-2021-2021-0000-01-REG	MARS HILL HOUSING AUTHORITY	9/15/2021	Landfill error	DIANA	3/29/2022	180.00	180.00	0.00
0002927-2021-2021-0000-00-REG	ROBINSON, WILLAREE B.	9/15/2021	Landfill error	DIANA	3/30/2022	2,671.52	360.00	2,311.52
0003240-2021-2021-0000-00-REG	ROBINSON, WILLAREE	9/15/2021	Landfill error	DIANA	3/30/2022	1,908.31	360.00	1,548.31
0003402-2021-2021-0000-00-REG	LIND, PATRICIA LOUISE	9/15/2021	Landfill error	DIANA	3/29/2022	468.76	180.00	288.76
0004460-2021-2021-0001-00-REG	SHELTON, JAMES E.	11/4/2021	Landfill error	DIANA	3/11/2022	180.00	180.00	0.00
0004595-2021-2021-0000-00-REG	CUNNINGHAM, JOSEPH M JR	9/15/2021	Landfill error	DIANA	3/29/2022	1,433.20	180.00	1,253.20
0004676-2021-2021-0000-00-REG	ROMERO, SANDRA SUE	9/15/2021	Landfill error	DIANA	3/16/2022	1,234.71	180.00	1,054.71
0006009-2021-2021-0000-00-REG	HONEYCUTT, MICHAEL KEITH	9/15/2021	Landfill error	DIANA	3/16/2022	1,042.93	360.00	682.93
0007655-2021-2021-0000-00-REG	BRUCE, HALL	9/15/2021	Landfill error	DIANA	3/16/2022	1,462.33	360.00	1,102.33
0007978-2021-2021-0000-00-REG	SCOTT, CATHERINE L. AKA	9/15/2021	Landfill error	DIANA	3/16/2022	1,359.55	180.00	1,179.55
0008363-2021-2021-0000-00-REG	KING, BRIAN	9/15/2021	Landfill error	DIANA	3/29/2022	777.44	180.00	597.44
0009130-2020-2020-0000-00-REG	ANANDA MARGA OF NORTH CAROLINA	9/21/2020	Landfill error	DIANA	3/29/2022	567.00	360.00	207.00

00009322-2021-2021-0000-00-REG	MADISON FUNERAL HOME, INC	9/15/2021	Assessed In Err	COLTON KENT	3/29/2022	1,557.62	1,529.56	28.06
00016363-2021-2021-0000-00-REG	FOWLER, RANDY G	9/15/2021	Landfill error	DIANA	3/16/2022	948.35	180.00	768.35
00018309-2021-2021-0000-00-REG	BOLES, KENNETH KYLE	9/15/2021	Landfill error	DIANA	3/9/2022	318.86	180.00	138.86
00019136-2018-2018-0000-00-REG	BRAY, JOSHUA L.	8/15/2018	Removal of SW	APRIL	3/29/2022	324.70	160.00	164.70
00283663-2017-2017-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2017	Assessed In Err	DIANA	3/11/2022	212.10	212.10	0.00
00283706-2016-2016-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2016	Exempt Property	DIANA	3/16/2022	212.10	212.10	0.00
00283718-2012-2012-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2012	Exempt Property	DIANA	3/16/2022	212.10	212.10	0.00
00283737-2015-2015-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2015	Exempt Property	DIANA	3/16/2022	212.10	212.10	0.00
00283739-2011-2011-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2011	Exempt Property	DIANA	3/16/2022	180.88	180.88	0.00
00283748-2014-2014-0000-00-REG	HAYES RUN REALTY, LLC	8/15/2014	Exempt Property	DIANA	3/16/2022	212.10	212.10	0.00
00311008-2017-2017-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2017	Assessed In Err	DIANA	3/29/2022	1,611.32	1,582.29	29.03
00311014-2012-2012-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2012	Assessed In Err	DIANA	3/29/2022	825.00	795.97	29.03
00311015-2014-2014-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2014	Assessed In Err	DIANA	3/29/2022	1,289.07	1,260.04	29.03
00311017-2015-2015-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2015	Assessed In Err	DIANA	3/29/2022	1,611.32	1,582.29	29.03
00311019-2016-2016-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2016	Assessed In Err	DIANA	3/29/2022	1,611.32	1,582.29	29.03
00311022-2011-2011-0000-00-REG	MADISON FUNERAL HOME, INC	8/15/2011	Assessed In Err	DIANA	3/29/2022	880.00	849.04	30.96
00442195-2016-2016-0000-00-REG	BRAY, JOSHUA L.	8/15/2016	Bldg correction	APRIL	3/29/2022	1,039.48	874.78	164.70
00442198-2017-2017-0000-00-REG	BRAY, JOSHUA L.	8/15/2017	Bldg correction	APRIL	3/29/2022	1,039.48	874.78	164.70
00568015-2021-2021-0000-00-REG	LAUREL COMMUNITY CENTER ORG,	9/15/2021	Landfill error	DIANA	3/1/2022	1,080.00	360.00	720.00
00569524-2020-2020-0000-00-REG	FAIRVIEW WATER ASSOCIATION, INC.	9/21/2020	Exempt Property	DIANA	3/17/2022	67.04	67.04	0.00
00569640-2021-2021-0000-00-REG	CHANDLER, LANNY L.	9/15/2021	Bldg correction	APRIL	3/4/2022	934.17	612.00	322.17
00569741-2020-2020-0000-00-REG	GALPHIN, RICHARD W.	9/21/2020	Assessed In Err	DIANA	3/8/2022	15.98	15.98	0.00
00570492-2020-2020-0000-00-REG	ALVEY, GARLAND WAYNE	9/21/2020	Correction for MH	COLTON KENT	3/3/2022	59.00	59.00	0.00
00570539-2020-2020-0000-00-REG	BAILEY, RICHARD	9/15/2021	Assessed In Err	COLTON KENT	3/10/2022	14.75	14.75	0.00
00570539-2021-2021-0000-00-REG	BAILEY, RICHARD	9/15/2021	Assessed In Err	COLTON KENT	3/10/2022	16.23	16.23	0.00
00571483-2021-2021-0000-00-REG	RUMPF, JACOB ERIC	9/15/2021	Assessed In Err	COLTON KENT	3/30/2022	2.75	2.75	0.00
00571795-2020-2020-0000-00-REG	HIDE-A-WAY CABIN	9/21/2020	Ownership	COLTON KENT	3/7/2022	58.21	58.21	0.00
00571795-2021-2021-0000-00-REG	HIDE-A-WAY CABIN	9/15/2021	Ownership	COLTON KENT	3/7/2022	58.21	58.21	0.00
00571910-2021-2021-0000-00-REG	M & R CABINS, LLC.	9/15/2021	Duplication	COLTON KENT	3/7/2022	64.03	64.03	0.00
00571948-2021-2021-0000-00-REG	LUXURY OF TIME WATCH CO.	9/15/2021	Business closed	COLTON KENT	3/8/2022	32.45	32.45	0.00
00572141-2021-2021-0000-00-REG	LOPEMAN, NANCY	9/15/2021	Listed In Error	COLTON KENT	3/4/2022	17.70	17.70	0.00
00572963-2021-2021-0000-00-REG	BRENDA DRAYCOTT OWENS (RENTAL)	9/15/2021	Assessed In Err	COLTON KENT	3/8/2022	41.23	41.23	0.00

total 19,198.25
al 19,198.25

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Attachment 10.1

Date: _____

County: Madison
LEA: Madison County Schools
Address: 5738 US 25/70 Hwy. Marshall, NC 28

Contact Person: Michael Wallin
Title: CFO
Phone: 828-649-9276 ext. 10121

Project Title: Debt Payment for purchase of heating/air conditioning units Fiscal Year 2021-2022

Location: School System Wide

Type of Facility: School Buildings

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Short description of Construction Project: Debt payment for purchase of new heating/cooling units school system wide for current Fiscal Year 2021-2022

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		_____
Repair	_____		_____
Debt Payment / Bond Payment	_____		410,000.00
TOTAL	_____	\$	410,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 410,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

Mark S. Siler
(Signature — Chair, County Commissioners)

4/12/2022
(Date)

Karen Blenkins
(Signature — Chair, Board of Education)

(Date)

April 4, 2022

The Board of County Commissioners and
Norris Gentry, County Manager
Madison County, North Carolina
107 Elizabeth Lane
Marshall, North Carolina 28753

Attn: Kary Ledford, Financial Officer and Norris Gentry, County Manager

We are pleased to confirm our understanding of the services we are to provide Madison County, North Carolina (the County) for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Madison County, North Carolina as of and for the year then ended. These statements will include the budgetary comparison information for the General Fund. We will obtain and place reliance on the report of other auditors for the Madison County Housing Authority, a discretely presented component unit of the County. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's 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 County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Schedule of County's Proportionate Share of the Net Pension Liability - LGERS.
3. Schedule of County Contributions - LGERS.
4. Schedule of Changes in Total Pension Liability - LEOSSA
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll - LEOSSA

6. Schedule of County's Proportionate Share of the Net Pension Liability (Asset) – Register of Deeds' Supplemental Pension.
7. Schedule of County Contributions – Register of Deeds' Supplemental Pension.

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal and state awards.
2. Combining and individual fund statements.
3. Supplemental ad valorem tax schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on -

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and 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 of North Carolina Single Audit Implementation Act (State Single Audit Act).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and the State Single Audit Act, and will include tests of accounting records, a determination of major program(s)

in accordance with the Uniform Guidance and State Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we will exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We plan to obtain and place reliance on the report of other auditors for the Madison County Housing Authority, a discretely presented component unit of the County, assuming that our communications with the other auditors and review of their audit report and the financial statements of the Madison County Housing Authority provide sufficient and appropriate audit evidence on which to base our overall opinion on the aggregate discretely presented component

units (If we are referencing another auditor in our audit report then this paragraph is necessary – if we are not referencing another auditor then you do not need this paragraph).

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Management's override of internal controls.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and State Single Audit Act, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Madison County, North Carolina's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and State Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of Madison County's major programs. For federal and/or state programs that are included in the Federal or State Compliance Supplements, our compliance and internal control procedures will relate to the compliance requirements that the Federal or State Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Madison County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Single Audit Act.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance and State Single Audit Act based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records and related information available to us and for the

accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. You are also responsible for coordinating our access to information relevant to the preparation and fair presentation of the financial statements of component units which may include discussions with component unit management and their auditors. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal award programs; state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and State Single Audit Act, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review subsequent to the start of fieldwork.

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document. In the event that Mauldin & Jenkins is requested to be involved with an exempt offering document, you agree that the aforementioned auditor's report or reference to Mauldin & Jenkins will not be included without our prior permission or consent. Furthermore, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

You acknowledge Madison County will not utilize Mauldin & Jenkins, LLC to store documents, data, or records on behalf of the County in accordance with the "Hosting Services" (see ET section 1.295.143) interpretation of the AICPA Code of Professional Conduct. The County is solely responsible for maintaining its own data and records.

In that regard, SuraLink is used solely as a method of transferring data to Mauldin & Jenkins, LLC and is not intended for the storage of the County's information. All information you will provide through SuraLink is a copy and you will maintain original documents and data as part of your records.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Madison County, North Carolina; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 8, 2022 and to issue our reports no later than December 1, 2022. James Bence is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$55,000 for the year ended June 30, 2022. Our fee includes the performance and reporting of up to four major programs for the federal and state single audit. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Board of Commissioners for Madison County, North Carolina. We will make reference to other auditor's report on the Madison County Housing Authority in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may

be necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Madison County, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC



James Bence

RESPONSE:

This letter correctly sets forth the understanding of Madison County, North Carolina.

By: Mark S. Smith

Title: Chairman, MC Board of Commissioners

By: Kay Leaford

Title: Finance Officer