

State of North Carolina

Minutes

County of Madison

The Madison County Board of Commissioners met in regular session on Tuesday, May 10, 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, County Attorney Donny Laws, and Clerk Mandy Bradley.

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

Agenda Item 1: Agenda Approval

Chairman Snelson requested the agenda be amended as follows:

- Delete Item 5
- Move Item 10e to Item 5

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to approve the amended agenda. (Attachment 1.1)

Agenda Item 2: Approval of April 5, 2022 (Special) Minutes; April 12, 2022 (Regular) Minutes; April 19, 2022 (Special) Minutes; April 25, 2022 (Special) Minutes; and April 28, 2022 (Special) Minutes

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

Agenda Item 3: Public Comment

Chairman Snelson reviewed the procedures of public comment with those in attendance.

Jeff Hocz-Mr. Hocz spoke regarding concerns in consideration of event venue located in the County.
Chris Nelson-Mr. Nelson spoke regarding concerns in consideration of event venue located in the County.
Tama Dickerson-Ms. Dickerson spoke regarding concerns in consideration of event venue located in the County.
Leigh Monson-Ms. Monson spoke regarding concerns in consideration of event venue located in the County.
Philip Knowlton-Mr. Knowlton spoke regarding concerns in consideration of event venue located in the County.
Bodie Evans-Mr. Evans spoke regarding concerns in consideration of event venue located in the County.
Ken Kushuba-Mr. Kushuba spoke regarding concerns in consideration of event venue located in the County.
Amy Kushuba-Ms. Kushuba spoke regarding concerns in consideration of event venue located in the County.
Jason Angel-Mr. Angel spoke regarding concerns in consideration of event venue located in the County.
Eric McCool- Mr. McCool spoke regarding concerns in consideration of event venue located in the County.

Commissioner Wechtel requested that the Board give consideration to allow the remaining of speakers to comment at this time.

Patrick Hennessey-Mr. Hennessey spoke regarding concerns in consideration of event venue located in the County.
Deborah Mills- Ms. Mills spoke regarding concerns in consideration of event venue located in the County.
Donald Hohler-Mr. Hohler spoke regarding concerns in consideration of event venue located in the County.
(Attachment 3.1)

Item 4: Laura Boosinger, Madison County Arts Council

Ms. Boosinger, David McClurkin, and Rob Pulley with the Madison County Arts Council presented a power point presentation and discussed the arts center capital campaign with the Board as well as answered questions from those in attendance.

Information discussed included the cultural and economic impact in the County, current and future operations, planned building renovations, programming, and fundraising efforts.

Agenda Item 5: Assembly Venue Moratorium Discussion

Chairman Snelson discussed the potential for consideration of a moratorium regarding the operation of future assembly related development in the County. Information discussed by the Board included current and future assembly venues in the County, future work that would need to be completed to amend the current Ordinances; consideration that would need to be given in order to enact a moratorium; regulation, permitting, and enforcement; the landscape of the County where businesses are located currently and in the future; and consideration of existing neighboring property owners.

Public comment was provided from the audience with Commissioners Garrison and Wechtel noting that the public comment period had ended and the meeting was working out of the scope of the agenda.

Further discussion was had by the Board with counsel being provided by County Attorney Donny Laws regarding future discussions surrounding the issue.

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

a. American Rescue Plan Allowable Cost Principles Policy

Mr. Young presented and discussed the American Rescue Plan Allowable Cost Principles Policy for consideration of the Board.

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

b. Conflict of Interest Policy

Mr. Young presented and discussed the Conflict of Interest Policy for consideration of the Board.

Upon motion by Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 6.2)

Agenda Item 7: Tammy Cody, Health Director

a. Vaya Network Provider Participation Agreement

Ms. Cody presented the Vaya Network Provider Participation Agreement to the Board and discussed the agreement with Board members. Discussion was had by the Board and Ms. Cody regarding participation in the agreement as well as stipulations and requirements included in the language with counsel being provided by County Attorney Laws who advised that further work be done prior to consideration of the agreement.

b. Unified Madison-Opioid Response

Ms. Cody discussed the Dogwood Health Trust Unified Madison-Opioid Response grant that was previously awarded to the County and answered questions from Board members regarding the grant. She noted that the position could be filled internally by existing staff of the Health Department as a research position that would present recommendations to the Board regarding the opioid program funding and personnel could assist with planning for programs consistent with approved expenditure of opioid funding to be received in the future.

c. Opioid Settlement Update

Ms. Cody discussed the National Opioid Settlement and answered questions from Board members regarding approved tracks for utilization of the funds, how funds would be dispersed, and provided an update regarding the funding amount. She noted that the County is slated to receive \$1,531,000.00 over an eighteen year period with the first payment occurring in the current year. County Attorney Donny Laws provided additional information regarding planning for usage of the funds in compliance with stipulations set forth by the settlement and discussed stakeholders.

Agenda Item 8: Kary Ledford, Finance Office

a. Budget Amendment #11

Ms. Ledford presented and discussed Budget Amendment #11 with the Board.

Upon motion by Vice-Chairman Goforth and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 8.1)

b. Financial Report

Ms. Ledford presented the financial report for the month of April to the Board. (Attachment 8.2)

Agenda Item 9: 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 April and answered questions from Board members.

Upon motion by Vice-Chairman Goforth and second by Commissioner Garrison, the Board voted unanimously to approve the releases presented. (Attachment 9.1)

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 10: Norris Gentry/Interim County Manager

a. County Manager's Update

Commissioner Gentry discussed an update regarding the disposal of County owned property on Biannahassett Island in Marshall including the gym and a vacant County owned parcel to be dispersed of to the Town of Marshall. Discussion was had by the Board regarding disposal of the property, allocating proceeds from the sale to be used for a recreation center in the Town of Marshall, and the agreement that would be needed with the County and the town of Marshall. Attorney Laws noted that the Board could approve the general concept of the contract providing that it can legally be done, noting if for some reason there is a legal issue with it, he would come back to the Board with it. Further discussion was had by the Board and Attorney Laws who noted that the Board could approve the contract subject to form. Upon motion by Commissioner Garrison and second by Vice-Chairman Goforth, the Board voted unanimously to approve and continued discussion was had by the Board and Attorney Laws.

An update on future courthouse renovation and the Courthouse Committee was provided to the Board by Commissioner Gentry who noted that the Committee would have specific recommendations in the future.

Commissioner Gentry noted that a request for qualifications has been posted for work to be done on the future water/sewer infrastructure expansion in the County and discussed a request for proposals that is currently being created for the Solid Waste Department.

An update regarding the Charters of Freedom setting under construction at the courthouse was provided to the Board by Commissioner Gentry who noted that the project would be in collaboration with the trades program at Madison High School.

Commissioner Gentry noted that the building demolition at the Beech Glen Community Center has been completed and is coming to a close.

b. Madison EMS System Renewal

Commissioner Gentry presented and discussed the Madison EMS System Renewal to the Board. Chairman Snelson noted that the State of NC has to approve the EMS license and approve their plan for renewal periodically with this renewal being for the next few years. An update regarding the fleet being utilized by EMS in the County was also provided to the Board. (Attachment 10.2)

c. Mountain Area Workforce Development Board Boundaries Resolution Consideration

Commissioner Gentry presented and discussed the Resolution Requesting the North Carolina Department of Commerce and the NC Works Commission Retain the Boundaries of the Mountain Area Local Workforce Development Area.

Upon motion by Commissioner Gentry and second by Commissioner Wechtel, the Board voted unanimously to approve the Resolution on behalf of the Workforce Development folks. (Attachment 10.3)

d. Reconsideration of Regular Meeting Schedule

Commissioner Gentry presented and discussed the Resolution Altering the Regular Meeting Schedule of the Madison County Board of Commissioners and noted that a change in the regular meeting schedule of the Board for the month of June has become necessary.

Upon motion by Commissioner Gentry and second by Commissioner Wechtel, the Board voted unanimously to adopt the Resolution. (Attachment 10.4)

Discussion was had by the Board.

a. County Manager's Update (cont.)

Commissioner Gentry discussed Resolutions previously adopted by the Social Services Board proclaiming May-June 2022 as Vulnerable Adult and Elder Abuse Awareness Month and May 2022 as Foster Care and Older Americans Month and requested consideration of the Board to enter into the Board of Commissioners record by consent. (Attachment 10.1)

Commissioner Wechte! requested the status of recovery/replacement of the Robert E. Lee plaque that was removed from the courthouse. Discussion was had by the Board regarding the plaque removed from the courthouse and the monument at Hot Springs.

e. County Board Appointments

Commissioner Gentry presented vacancies for the Library Board of Trustees and noted that the Library Board has made recommendations for consideration of appointment. Upon motion by Commissioner Garrison and second by Vice-Chairman Goforth, the Board voted unanimously to accept those two.

The vacancy for the Transportation Advisory Board to be filled by a representative of Emergency Operations was presented by Commissioner Gentry who noted that Louis Roberts has submitted his application and that he would recommend placing him the position. The motion was seconded by Chairman Snelson and the Board voted unanimously to approve.

Discussion was had regarding vacancies for the Economic Development Board with Commissioner Wechtel requesting that appointments be postponed another month to give the Economic Development Board ample time to consider the applicants and determine who might be best suited for the role that is needed on that Board. Discussion was had by the Board and previous Economic Development Board member, Connie Molland was recognized.

Clerk Mandy Bradley requested clarification regarding the names of those appointed to the Library Board of Trustees with Commissioner Garrison stating for the record that his motion was for Beth Honeycutt and Anna Yontz and that there is a motion and a second on the floor. After a call for the vote, the Board voted unanimously to approve.

Agenda Item 11: Donny Laws, County Attorney

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to enter into closed session for personnel and legal, David Matluck vs. Madison County Case Number 22-CVS-55; legal advice regarding the State of North Carolina, Madison County, and Sanders; and Jennifer J. Gregory vs. several parties Case Number 22-CVS-73 pursuant to N.C.G.S. 143-318.11 (a)(6) and N.C.G.S. 143-318.11 (a)(3) at 9:23 p.m.

Upon motion by Chairman Snelson and second by Vice-Chairman Goforth, the Board voted unanimously to return to open session at 10:17 p.m.

On behalf of the Solid Waste Department, Human Resources Director Brooke Ledford requested the hire of Steven Swaney as a Roll-Off Truck Driver. Upon motion by Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to approve.

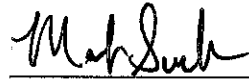
On behalf of the Emergency Management Department, Human Resources Director Brooke Ledford requested the hire of Troy Norton for the on-call staff roster. Upon motion by Vice-Chairman Goforth and second by Commissioner Wechtel, the Board voted unanimously to approve.

Agenda Item 12: Adjournment

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to adjourn at 10:19 p.m.

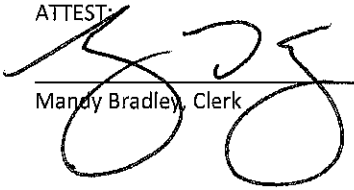
This the 10th day of May 2022.

MADISON COUNTY



Mark Snelson, Chairman
Board of Commissioners

ATTEST:



Mandy Bradley, Clerk

Madison County Board of Commissioners
Agenda
May 10, 2022

Attachment 1.1

7:00 P.M.

- Meeting Called To Order
- Pledge of Allegiance
- Moment of Silence
- 1. Agenda Approval
- 2. Approval of April 5, 2022 (Special) Minutes; April 12, 2022 (Regular); April 19, 2022 (Special) Minutes; April 25, 2022 (Special) Minutes; April 28, 2022 (Special) Minutes
- 3. Public Comment
- 4. Laura Boosinger, Madison County Arts Council
Arts Center Capital Campaign
- 5. Assembly Venue Moratorium Discussion
- 6. Ross Young, American Rescue Plan Act Grant Manager
 - a. American Rescue Plan Allowable Cost Principles Policy
 - b. Conflict of Interest Policy
- 7. Tammy Cody, Health Director
 - a. Vaya Network Provider Participation Agreement
 - b. Unified Madison-Opioid Response
 - c. Opioid Settlement Update
- 8. Kary Ledford, Finance Officer
 - a. Budget Amendment #11
 - b. Financial Report
- 9. Diana Norton, Interim Tax Administrator
 - a. Tax Refunds and Releases
 - b. Kania Law Firm Tax Foreclosure Update
- 10. Norris Gentry, Commissioner/Interim County Manager
 - a. County Manager's Update
 - b. Madison EMS System Renewal
 - c. Mountain Area Workforce Development Board Boundaries Resolution Consideration
 - d. Reconsideration of Regular Meeting Schedule
 - e. County Board Appointments
 - f. Personnel
- 11. Donny Laws, County Attorney
David Matluck vs. Madison County Case Number 22-CVS-55
- 12. Adjournment



Madison County Commissioners Meeting

Public Comment





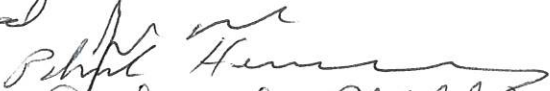


May 10, 2022

7:00pm

North Carolina Cooperative Extension-Madison County Center

3 Minute Time Limit

----- Public Comment Sign-In Sheet -----

Name	Signature
1. Jeff HocZ	
2. Chris Nelson	
3. Tama Dickerson	
4. LEIGH MONSON	
5. PHILIP KNOWLTON	
6. Bodie Evans	
7. Ken Kashuba	
8. Amy Kashuba	
9. Jason Angel	
10. Eric McCool	
11. PATRICK HENNESSEY	
12. Deborah Mills	
13. Donald Hohler	
14.	
15.	
16.	
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18.	
19.	
20.	

ALLOWABLE COSTS AND COST PRINCIPLES FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT 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 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.

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

WHEREAS the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

[ARP/CSLFRF] Funds may be, but are not required to be, used along with other funding sources for a given project. Note that [ARP/CSLFRF] Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the [ARP/CSLFRF] Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the [ARP/CSLFRF] program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the [ARP/CSLFRF] award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of [ARP/CSLFRF] award funds; and

WHEREAS Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

BE IT RESOLVED that the governing Madison County Board of Commissioners hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

Madison County Allowable Costs and Costs Principles Policy

I. ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be

reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

Madison County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Federal Funds Manager working with the Madison County Finance Department. This position is charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Federal Funds Manager. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. **Be necessary and reasonable for the proper and efficient performance and administration of the grant program.**

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Madison County Government or the proper and efficient performance of the federal award.
 - The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
 - Market prices for comparable goods or services for the geographic area.
 - Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Madison County, its employees, the public at large, and the federal government.
 - Whether Madison County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.
- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**
- 4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
- 5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Madison County Government.**
- 6. Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.

7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.

8. Be net of all applicable credits. The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.

9. Be adequately documented.

III. SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

The Federal Funds Manager working in the Finance Department is responsible for determining cost allowability must be familiar with the Selected Items of Cost. The County of Madison must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. Finance Department personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Madison County regulations, and program-specific rules may deem a cost as unallowable, and Finance Department personnel must follow those non-federal rules as well.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs

include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the County of Madison may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in [§ 200.475](#)). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
 - (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.
- (c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, [DEPARTMENT AND/OR INDIVIDUAL POSITION(S)] must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to the Federal Funds Manager for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, The Federal Funds Manager must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Federal Funds Manager will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the Federal Funds Manager it will be voted on by the board of County Commissioners and if approved, the local government

personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, Federal Funds Manager must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Federal Funds Manager will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Federal Funds Manager must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, Federal Funds Manager must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, Federal Funds Manager will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Federal Funds Manager may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Madison County's governing board must approve any allocation of other funds for this purpose.
- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

VII. COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal)

		entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions

Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions

Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

CONFLICT OF INTEREST POLICY

**APPLICABLE TO CONTRACTS AND SUBAWARDS OF MADISON COUNTY, NC
SUPPORTED BY FEDERAL FINANCIAL ASSISTANCE**

I. Scope of Policy

- a. **Purpose of Policy.** This Conflict-of-Interest Policy ("*Policy*") establishes conflict of interest standards that (1) apply when Madison County enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).
- b. **Application of Policy.** This Policy shall apply when the Unit (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

II. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II. Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. "*COI Point of Contact*" means the individual identified in Section III(a) of this Policy.
- b. "*Contract*" means, for the purpose of Federal Financial Assistance, a legal instrument by which the Unit purchases property or services needed to carry out a program or project under a Federal award.
- c. "*Contractor*" means an entity or individual that receives a Contract.
- d. "*Covered Individual*" means a Public Officer, employee, or agent of Madison County
- e. "*Covered Nonprofit Organization*" means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State including Madison County.
- f. "*Direct Benefit*" means, with respect to a Public Officer or employee of the Unit, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.

- g. “*Federal Financial Assistance*” means Federal financial assistance that the Unit receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. “*Governing Board*” means the Madison County Board of County Commissioners.
- i. “*Immediate Family Member*” means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- j. “*Involved in Making or Administering*” means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.
- k. “*Pass-Through Entity*” means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. “*Public Officer*” means an individual who is elected or appointed to serve or represent the Unit (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Unit.
- m. “*Recipient*” means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. “*Related Party*” means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. “*Subaward*” means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

- p. “*Subcontract*” means mean any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

III. COI Point of Contact.¹

- a. Appointment of COI Point of Contact. The Federal Funds Manager shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that the Federal Funds Manager is unable to serve in such capacity, the Finance Director shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III(a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

IV. Conflict of Interest Standards in Contracts and Subawards

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Unit involved in contracting on behalf of the Unit. The Unit shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
 - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Unit Involved in Making or Administering a Contract or Subaward on behalf of the Unit shall not derive a Direct Benefit from such a Contract or Subaward.
 - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Unit may solicit or receive any gift, favor, reward, service, or promise of reward, including but not limited to a promise of future employment, in exchange for recommending,
 - iii. G.S. § 14-234.3. If a member of the Governing Board of the Unit serves as a director, officer, or governing board member of a Covered Nonprofit Organization, such member shall not (1) deliberate or vote on a Contract or Subaward between

the Unit and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, or (3) solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization.

- iv. G.S. § 14-234.1. A Public Officer or employee of the Unit shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.

b. Federal Standards.

- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV(a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.

1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.

2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV(b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

- ii. Identification and Management of Conflicts of Interest.²

1. Duty to Disclose and Disclosure Forms

- a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward has an ongoing duty to disclose to the COI Point of Contact

potential real or apparent conflicts of interest arising under this Policy.

- b. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- c. If the value of a proposed Contract or Subaward exceeds \$[250,000], the COI Point of Contact shall collect a Conflict of Interest Disclosure Form contained in Exhibit C (for Contracts) and Exhibit E (for Subawards) from each Covered Individual and file such Conflict of Interest Disclosure Form in records of the Unit.

2. Identification Prior to Award of Contract or Subaward.

- a. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall complete the appropriate Compliance Checklist contained in Exhibit B (for Contracts) and Exhibit D (for Subawards) attached hereto and file such Compliance Checklist in the records of the Unit.

3. Management Prior to Award of Contract or Subaward

- a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to the County Manager and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
 - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from the Pass-Through Entity that provided a Subaward to Unit; or
 - ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall in

writing document a justification supporting such rejection.³

- b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Unit may enter into the Contract or Subaward in accordance with the Unit's purchasing or subaward policy.

4. Identification After Award of Contract or Subaward.

- a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Unit has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to the County Manager and to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Unit shall cease all payments under the relevant Contract or Subaward until the conflict of interest has been resolved.

5. Management After Award of Contract or Subaward.

- a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
 - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or
 - ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.

V. Oversight of Subrecipient's Conflict of Interest Standards

- a. Subrecipients of Unit Must Adopt Conflict of Interest Policy. Prior to the Unit's execution of any Subaward for which the Unit serves as a Pass-Through Entity, the COI Point of

Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.

- b. Obligation to Disclose Subrecipient Conflicts of Interest. The COI Point of Contact shall ensure that the legal agreement under which the Unit makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

VI. Gift Standards

- a. Federal Standard. Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. Exception. Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:
 - i. honorariums for participating in meetings;
 - ii. advertising items or souvenirs of nominal value; or
 - iii. meals furnished at banquets.
- c. Internal Reporting. A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Unit is a Subrecipient.

VII. Violations of Policy

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Unit.
- b. Disciplinary Actions for Contractors and Subcontractors. The Unit shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.

- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Unit shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; or (vii) a management official or other employee of the Unit, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

Adopted this the [10] day of [May], [2023].

Chairman, Madison County Board of County Commissioners:

Mark Snelson Mark Snelson

**Madison County
Board of Commissioners**

**Budget Amendment #11
May 10, 2022**

Description	Line Item	Debit	Credit
Tax Administration			
2022 Ad Valorem Tax	10.3100.2022		\$ 2,435.00
2017 Ad Valorem Tax	10.3100.2017		\$ 8,400.00
2015 Ad Valorem Tax	10.3100.2015		\$ 3,126.00
2011 Ad Valorem Tax	10.3100.2011		\$ 3,782.00
2010 Ad Valorem Tax	10.3100.2010		\$ 3,220.00
2009 Ad Valorem Tax	10.3100.2009		\$ 2,804.00
Interest	10.3100.1700		\$ 29,000.00
Refund Overpayment	10.3100.9999	\$ 41,000.00	
Sale of Property	10.3100.8000		\$ 150,000.00
Salaries Temp	10.4141.1260	\$ 3,216.50	
Salaries	10.4141.1210		\$ 3,216.50
Adjust to actual tax revenue.			
Clerk of Court			
Facility Fees	10.3323.3300		\$ 5,000.00
Officer Fees	10.3323.3310		\$ 2,000.00
Jail Fees	10.3323.3320		\$ 6,000.00
To record additional revenue			
Register of Deeds			
Fees	10.3418.4100		\$ 100,000.00
Conveyance Tax	10.4180.6140	\$ 25,000.00	
Adjust to actual tax revenue.			
Finance			
Dogwood Opioid Grant	37.3836.7000		\$ 173,360.00
Record grant funds for Grant Manager for future opioid funds			
Arpa Fund			
Transfer out of Arpa	36.9900.0036	\$ 2,062,827.00	
Arpa Funds	36.3836.7000		\$ 2,062,827.00
Transfer Into General Fund	10.9900.0036		\$ 2,062,827.00
Record supplanting of funds per revenue replacement guidelines			
Emergency Management			
Life arms	10.4330.4560	\$ 46,112.00	
Purchase of Life Arm System			

Sheriff Office

Salaries	10.4310.1210		\$	150,000.00
FICA	10.4310.1810		\$	8,000.00
Motor Fuels	10.4310.2510	\$	50,000.00	
Janitorial Supplies	10.4310.2110	\$	5,000.00	
Equipment Maintenance	10.4310.3520	\$	3,000.00	
Ammunition	10.4310.3521	\$	5,000.00	
Postage	10.4310.3250	\$	2,000.00	
Inmate Medical	10.4310.1930	\$	89,285.00	
Vehicle Parts	10.4310.2530	\$	10,000.00	
Propane	10.4310.2620	\$	5,000.00	
Jail Supplies	10.4310.2990	\$	5,000.00	
Telephone	10.4310.3210	\$	7,000.00	
Finger print fee	10.4310.2600		\$	5,725.00
Housing State Inmates	10.4310.3000		\$	5,560.00
Housing Inmates	10.4310.3010		\$	9,855.00
Misc Income	10.4310.8230		\$	50.00
Securus	10.4310.8270		\$	335.00
Kimbles	10.4310.8260		\$	2,060.00

Take from salaries to increase other lines

Transportation

Modivcare Payments	10.3452.5350		\$	978.02
New revenue				

Finance Office

Upper Laurel Community Center	10.4930.8060	\$	15,000.00	
Per Board request to fund portion of electric upgrades				

Solid Waste Department

Disposal Cards	80.3472.8110		\$	32,000.00
Water	80.4720.3340	\$	4,250.00	
Motor Fuels	80.4720.2510	\$	22,750.00	

Adjust due to increase in revenue and increase to expense

Education

State Lottery Funds	10.3591.0000		\$	410,000.00
State Lottery Funds	10.5911.6340	\$	410,000.00	

Sales Tax

1/4 cent sales tax	10.3232.3115		\$	42,656.16
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Education/Schools

1/4 cent sales tax	10.5911.7200	\$	42,656.16	
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Contingency

	10.7000.0000	\$	2,431,120.02	
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We are at 83.3% of the FY22 budget.

Bank balances at April 30, 2022 are as follows:

	Unrestricted	Restricted	
General Fund	\$2,634,450.24		
Debt Service Fund	\$48,530.51		
Capital Outlay Fund	\$326,150.76		
Capital Management	\$15,520,145.95		
Occupancy Tax Fund		\$75,687.71	
Revaluation Fund		\$74,417.20	
Tourism Development		\$1,380,083.04	
Automation Fund		\$155,557.51	
Drug Seizure Fund		\$7,649.19	
Inmate Trust Fund		\$63,943.82	
Soil & Water Conservation		\$62,879.64	
Total of All Accounts:	\$18,529,277.46	\$1,820,218.11	
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 Proceed	\$ (767,625.28)		
Adoption Promotion Fund	\$ (142,398.85)		
Encumbered Amounts	(\$2,204,701.54)		
Total assigned and restricted Bank	\$ (4,591,146.68)		
	General	Landfill	911
Unassigned and Unrestricted total	\$13,430,111.08	(\$208,083.25)	\$526,537.33

SUMMARIES:

Percentage of budget at April 2022 is:

All Funds:		YTD	% OF BUDGET
Revenues	\$1,552,681.19	\$28,183,468.60	92
Expenditures	\$2,962,361.93	\$22,746,165.83	72.37

General Fund	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 04/21
Revenues to Date:	\$1,427,359.83	\$25,350,757.00		91	\$23,663,494.84
Expenditures to Date:	\$2,754,367.73	\$20,812,613.54	\$ 1,756,696.64	67.07	\$19,447,431.40
Gain/Loss to Date:	(\$1,327,007.90)	\$4,538,143.46			\$4,216,063.44

Contingency

Landfill	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 04/21
Revenues to Date:	\$113,589.44	\$2,714,939.69		111.46	\$2,554,402.63
Expenditures to Date:	\$204,613.99	\$1,870,242.34	\$448,004.90	76.68	\$1,623,391.55
Gain/Loss to Date:	(\$91,024.55)	\$844,697.35			

Contingency

911 Emergency Telephone Service	MTD	YTD	% OF BUDGET	Year to Date 04/21
Revenues	\$11,731.92	\$117,771.91	83.65	\$125,764.58
Expenditures	\$3,380.21	\$63,309.95	25.25	\$86,319.66
Gain/Loss	\$8,351.71	54,461.96		\$39,444.92

Contingency \$-

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 04/21
Vehicle Tax	\$108,349.55	\$820,029.91	82	\$862,398.87
Overages/Underages				
Ad Valorem Tax Interest	\$33,396.37	\$228,255.81	120.31	\$157,540.00
Late Listing Fee	\$1,896.60	\$20,726.64	112.04	\$18,520.48
Legal Fees				
2007 Ad Valorem Tax		2,887.11	100	\$388.00
2009 Ad Valorem Tax	\$83.13	\$3,223.71	102.96	\$1,203.40
2010 Ad Valorem Tax	\$91.28	\$3,917.76	102.54	\$1,559.35
2011 Ad Valorem Tax	\$91.28	\$5,782.82	522.37	\$3,826.06
2012 Ad Valorem Tax	\$170.59	\$8,017.23	289.14	\$3,948.63
2013 Ad Valorem Tax	\$336.51	\$10,079.51	142.15	\$5,545.58
2014 Ad Valorem Tax	\$686.21	\$9,673.46	143.99	\$4,970.01
2015 Ad Valorem Tax	\$315.89	\$11,131.60	120.92	\$13,995.71
2016 Ad Valorem Tax	\$2,534.39	\$20,200.22	139.06	\$19,872.66
2017 Ad Valorem Tax	\$5,226.43	\$40,035.59	102.58	\$31,325.72
2018 Ad Valorem Tax	\$13,496.62	\$64,099.91	133.45	\$84,170.73
2019 Ad Valorem Tax	\$16,429.36	\$103,760.00	106.83	\$229,815.02
2020 Ad Valorem	\$25,967.07	\$242,999.81	103.76	\$11,874,473.77
2021 Ad Valorem	\$151,625.14	\$12,125,151.27	102.13	\$27,005.30
2022 Ad Valorem	\$2,435.27	\$12,589.76	123.99	
Collection Fees: Marshall				
Collection Fees: Mars Hill				
Collection Fees: Hot Springs				
Sale of Tax Maps		\$466.50	105.07	
Tax Office Copies				
Returned Check	\$331.91	\$2,511.23		\$1,644.61
Refunds/Overpayment of Taxes	\$915.47	\$40,668.93		\$95,595.68
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	\$487,442.07	\$3,688,628.92	68.52	\$3,063,323.72
Gas Tax Refund/State	\$9,078.73	\$18,218.22	91.09	\$14,493.92
Payment In Lieu of Taxes		\$3,627.85	72.56	\$5,892.48
Forest Service Timber Sales		\$635.26		
Clerk of Court	\$10,210.94	\$61,845.60	123.69	\$57,094.80
Board of Elections		\$13,342.31	99.36	\$31,368.82
Register of Deeds	\$34,616.00	\$526,703.90	121.92	\$480,121.60
Sheriff's Department	\$142,622.42	\$1,346,520.73	77.42	\$1,300,113.01
Emergency Management	\$ 18,229.63	\$91,750.49	99.84	\$39,377.80
Inspections	\$2,445.00	\$214,258.08	115.32	\$180,300.41
Animal Control	\$415.00	\$48,126.00	87.5	\$37,440.09
Transportation	\$8,487.45	\$255,565.81	41.22	\$277,708.80
Cooperative Extension Service		\$2,700.00	90	

Soll & Water Conservation

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 04/21
Grant Revenues/JCPC/DJJD	\$8,035.00	\$118,595.00	35.55	\$206,859.70
Health Department	\$56,674.18	\$2,169,402.52	68.9	\$1,625,121.59
Medicaid Hold Harmless Tax		\$357,018.62	410.78	\$311,116.40
Social Services	\$188,999.52	\$1,614,975.47	65.32	\$1,610,657.30
AFDC				
Foster Care	\$23,285.49	\$302,255.93	43.64	\$338,781.18
Medicaid				\$370.00
Adoption		\$7,650.00	4.04	\$127,116.07
Child Support Enforcement	\$10,128.05	\$66,503.73	59.16	\$82,192.16
In Home Aides	\$2,178.08	\$42,889.21	49.3	\$75,462.04
Beech Glen Center	\$432.00	\$6,029.00	120.94	
Nutrition	\$31,822.75	\$135,333.24	77.74	\$96,416.09
State Lottery Funds/Education				
Library	\$6,597.00	\$81,119.27	72.08	\$70,082.01
Parks & Recreation	\$200.00	71520	95.82	\$6,970.00
Interest Earned	\$2,709.33	\$5,150.72	183.95	\$47,925.00
Rent of County Property	\$8,502.50	\$50,110.00	76.24	\$47,925.00
Finance/Other	\$6,113.43	\$21,416.83	91.89	\$17,558.25
Miscellaneous Income	\$73.06	\$73,655.27	50	\$529,209.72
Fund Transfer In				
Totals	\$1,427,359.83	\$25,350,757.00	91	\$23,663,494.84

GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 04/21
Governing Body	\$6,069.52	\$81,352.22		62.94	\$140,740.98
Finance Office	\$80,977.59	\$474,745.00	\$ 1,970.00	64.44	\$378,455.13
Tax Collector	\$25,960.26	\$199,321.47	\$ 40,000.00	62.39	\$211,162.64
Tax Supervisor	\$20,006.72	\$174,003.23		67.13	\$186,356.86
Land Records	\$9,201.20	\$68,258.45		72.47	
Professional Services	\$21,150.00	\$40,875.00		62.88	
Court Facilities	\$628.50	\$6,412.55	\$ 10,098.00	16.51	\$10,787.87
Board of Elections	\$16,533.59	\$155,698.32		42.9	\$294,882.96
Register of Deeds	\$39,850.38	\$349,974.92		91.48	\$313,792.46
Register of Deeds- Automation		\$14,979.00		100	\$19,999.00
Custodial	9100.1	\$61,333.54	\$ 1,875.18	71.62	\$13,672.02
Maintenance	\$67,935.27	\$363,272.52	\$ 47,554.14	53.3	\$363,331.33
Sheriff's Department	\$482,453.69	\$3,687,954.48	\$ 3,249.59	81.4	\$2,800,970.31
Emergency Management	\$13,008.06	\$108,948.36		67.26	\$70,248.61
911 Dispatchers	\$76,506.20	\$576,679.53	\$ 1,242.58	79.47	\$594,902.58
Fire Contract/Forest Service	\$8,744.09	\$58,211.61		59.72	\$55,966.98
Inspections	\$49,160.89	\$290,788.56	\$10,000.00	79.56	\$207,633.20
Economic Development	\$16,210.32	\$74,548.77	\$5,000.00	63.62	\$68,852.28
Medical Examiner	\$2,150.00	\$7,300.00		74.7	\$7,300.00
Ambulance Service Contract	\$142,916.67	\$1,429,166.70	\$1,430,833.33	82.97	\$1,429,166.70
Animal Control	\$35,441.74	\$279,375.89		65.16	\$229,648.59

Transportation - Admin	\$14,004.44	\$107,512.42		82.24	\$80,033.33
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DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 04/21
Transportation - Operating	\$61,446.87	\$350,437.78	\$213.05	62.16	\$257,606.60
Transportation - Capital Outlay	3,584.99	\$3,584.99	\$62,960.00	5.69	
Transportation - EDTAP	100.35	\$622.80		88.97	\$1,142.10
Planning & Development	109.97	\$77,398.83		16.47	\$133,264.18
Information Technology	28,375.88	\$202,408.76		77.9	\$202,446.32
Cooperative Extension	16,372.53	\$226,035.39		71.38	\$197,375.49
Soil & Water	\$17,189.94	\$117,164.83		76.2	\$107,687.09
Health Department	\$391,004.48	\$2,815,063.99	\$79,823.45	66.21	\$2,446,657.20
Drug Free Community	10335.25	\$74,507.81		59.41	\$106,044.94
Management Admin.	\$11,538.20	\$239,701.53		44.12	\$306,477.97
Social Services	\$301,544.66	\$2,190,004.19		70.21	\$2,170,519.07
AFDC	360	\$972.27		12.15	\$3,580.26
Special Assistance	\$6,982.00	\$70,287.61		54.07	\$88,149.99
State Foster Care	\$12,007.65	\$145,227.62		20.75	\$124,985.24
Foster Care Program	\$19,670.09	\$203,582.42		49.65	\$290,061.77
Medical Assistance Program					
Adoption Assistance	\$8,669.37	\$91,269.38		21	\$99,580.74
Crisis Intervention	\$3,851.64	\$173,125.53		45.32	\$179,700.24
Child Support	\$9,928.15	\$82,330.72	\$3,984.31	61.89	\$83,855.70
In Home Aides	\$12,720.93	\$73,796.57		48.82	\$91,923.66
Nutrition	\$69,714.85	\$460,761.10	\$2,611.01	73.78	\$445,267.96
Education	\$530,972.95	\$3,875,958.05		85.82	\$4,047,816.33
A-B Technical College	\$9,542.00	\$95,420.00	\$57,252.00	83.34	\$95,420.00
Bank Charges	\$668.79	\$10,672.72		60.99	\$9,158.47
Library	\$64,577.78	\$468,389.89		79.47	\$409,092.97
Parks & Recreation	\$24,724.18	\$147,560.24		67.07	\$74,276.50
Debt Services					
Debt Services Interest					
Fund Transfer In/ Landfill & Library					
Fund Transfer Out/Revaluation					
TOTALS	\$2,754,367.73	\$20,812,613.54	\$ 1,756,696.64	67.07	\$19,447,431.40

LANDFILL FUND

REVENUES	MTD	YTD	% OF BUDGET	Year to Date 04/21
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	\$155.25	\$1,931.20	275.89	\$1,039.00
White Goods Tax		9053.51	146.5	
Sale of White Goods	\$6,532.20	\$38,951.50	139.11	\$14,684.20
Household Hazardous Waste	608	\$608.00	43.43	\$560.00
Temporary Disposal Cards	\$6,675.00	\$63,662.82	184.13	\$82,836.61
Duplicate Disposal Cards	\$220.00	\$93,814.35	109.09	\$39,370.94
Landfill Disposal Cost Fees	\$12,940.06	\$132,644.38	106.12	\$104,476.73
Landfill Sale of Recyclables	\$10,897.10	\$84,057.54	137.57	\$41,197.47
Nuisance Tires				
Disposal Cards	\$70,065.79	\$2,210,820.35	109.53	\$2,207,575.68
Construction Demolition	\$5,481.04	\$40,700.09	107.11	\$37,335.94
Solid Waste Disposal Distribution		\$13,688.06	136.88	\$8,926.75
Grant/State				568.78
Electronics Management		\$151.62		
Electronics (County)	\$15.00	\$7,104.65	118.16	\$1,320.00
Interest				
Totals	\$113,589.44	\$2,714,939.69	111.46	\$2,554,402.63

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 04/21
Landfill	\$183,324.79	\$1,681,600.59	\$444,792.90	77.61	\$1,432,850.20
Recycling	\$18,182.64	\$162,239.63	\$1,579.00	66.08	\$170,769.66
Scrap Tires	\$3,106.56	\$26,402.12	\$1,633.00	99.63	\$19,735.69
White Goods					
Closure/Post Closure					
Totals	\$204,613.99	\$1,870,242.34	\$448,004.90	76.68	\$1,623,391.55

TR-304 Bill Release Report NCPTS V4

Report Date: 5/2/2022 9:50:23 AM
 Report Time: 5/1/2022 7:10:38 PM

Report Parameters:

Release Date Start: 4/1/2022 Release Date End: 4/30/2022
 Tax District: ALL

Default 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
0002980-2021-2021-0000-00-REG	LAWRENCE, CLYDE E	9/15/2021	Landfill error	DIANA	4/4/2022	4,492.24	180.00	4,312.24
0004872-2021-2021-0000-00-REG	CHERRY, MICHAEL J	9/15/2021	Landfill error	DIANA	4/12/2022	3,115.07	180.00	2,935.07
0007705-2021-2021-0000-00-REG	COATES, J. C.	9/15/2021	Landfill error	DIANA	4/22/2022	1,406.25	180.00	1,226.25
0008259-2021-2021-0000-00-REG	ARRINGTON, DWIGHT	9/15/2021	Landfill error	DIANA	4/12/2022	1,512.46	180.00	1,332.46
0009307-2020-2020-0000-00-REG	CLINE, ANGELA F.	9/21/2020	Landfill error	DIANA	4/29/2022	1,253.90	180.00	1,073.90
0009307-2021-2021-0000-00-REG	CLINE, ANGELA F.	9/15/2021	Landfill error	DIANA	4/29/2022	1,253.90	180.00	1,073.90
0010298-2021-2021-0000-00-REG	GOSNELL, KENNETH	9/15/2021	Landfill error	DIANA	4/12/2022	588.68	180.00	408.68
0011274-2021-2021-0000-00-REG	POOLE, W. SHANE	9/15/2021	Landfill error	DIANA	4/1/2022	652.47	180.00	472.47
0011430-2020-2020-0000-00-REG	HESS, RICKY LEE	9/21/2020	Landfill error	DIANA	4/22/2022	2,320.75	387.00	1,933.75
0019645-2019-2019-0000-00-REG	ROBERTS, JERRY LEE	8/28/2019	Landfill error	DIANA	4/22/2022	391.52	160.00	231.52
0019645-2020-2020-0000-00-REG	ROBERTS, JERRY LEE	9/21/2020	Landfill error	DIANA	4/22/2022	405.44	180.00	225.44
0021740-2021-2021-0000-00-REG	MEDFORD, HARLEY B.	9/15/2021	Landfill error	DIANA	4/12/2022	1,418.53	180.00	1,238.53
0021746-2018-2018-0000-00-REG	SCHROTT INVESTMENTS, LLC	8/15/2018	Landfill error	COLTON KENT	4/27/2022	2,302.47	207.00	2,095.47
0021746-2019-2019-0000-00-REG	SCHROTT INVESTMENTS, LLC	8/28/2019	Landfill error	COLTON KENT	4/27/2022	2,407.25	207.00	2,200.25
0021746-2020-2020-0000-00-REG	SCHROTT INVESTMENTS, LLC	9/21/2020	Landfill error	COLTON KENT	4/27/2022	2,263.01	207.00	2,056.01
0567710-2021-2021-0000-00-REG	BEASLEY, JOSEPH D.	9/15/2021	Landfill error	DIANA	4/12/2022	1,910.02	180.00	1,730.02
0570398-2021-2021-0000-00-REG	MAGPIE TRUCKING	9/15/2021	Business closed	COLTON KENT	4/19/2022	79.75	79.75	0.00
0573206-2021-2021-0000-01-REG	HESS, RICKY LEE	9/15/2021	Landfill error	DIANA	4/22/2022	2,221.21	180.00	2,041.21
total							3,407.75	
total							3,407.75	

Tax Year	Bill Number	Parcel #	Source Type	Adjustment #	Adjustment Reason	Date of Adj.	Additional Owners	Refund Recipient Name	Refund Address Line 1	Refund Address Line 2	Refund City	Refund State	Refund Zip Code	Jurisdiction	Case No.	Appraisal Refund Amount (\$)	Includes Negative Refund	IMDISON Previous Refund (\$)	SOLID WASTE FEES	INTEREST FOR SOLID WASTE FEES	Per Refund (\$)	
2021	000000000-2021-2021-00000-00	217	REI	3356	Landfill error	4/12/2022 10:12:37 AM		HUCKNER RAY	2594 CORN		MARSHALL	NC	28753	MADISON		180.00		N	0.00	180.00	0.00	
2021	0000011001-2021-2021-00000-00	5703	REI	3352	Landfill error	4/12/2022 10:04:39 AM		JACKSON	2238 SUGAR		MARSHALL	NC	28753	MADISON		163.60		N	0.00	163.60	3.0	
2021	000002740-2021-2021-00000-00	2730	REI	3355	Landfill error	4/12/2022 10:10:09 AM	Secretary	MUSFORD	CAMP RD		ENNA	NC	28728	MADISON		7.65		N	0.00	7.65	0.00	
	Subtotal							MUSFORD	PO BOX 642							271.25			0.00	348.90	11.25	0.00

Authentication _____ Date: 5/2/2022



Madison County Department of Social Services

Connie M. Harris, MPA
Director

Telephone: 828-649-2711
Fax: 828-649-3687

5707 U.S. Hwy 25/70, Suite 1
Marshall, NC 28753

STATE OF NORTH CAROLINA

RESOLUTION

COUNTY OF MADISON

WHEREAS, vulnerable and older adults come from all social, economic, racial and ethnic backgrounds and may be targets of abuse, neglect or exploitation, which can occur in families, long term care settings and communities; and

WHEREAS, Madison County senior and vulnerable adults deserve to live safely with dignity, and as independently as possible, with the supports they need; and

WHEREAS, Elder abuse is most often defined as any act that harms a senior or jeopardizes his or her health or welfare; and

WHEREAS, Anyone who suspects that a vulnerable or older adult is in need or protection is required by North Carolina General Statute (GS 108A-102) to report this information to the department of social services in the county where the adult resides; and

WHEREAS, Madison County is concerned about the risk to our older residents who suffer from neglect or are victims of financial, emotional or physical abuse; and

WHEREAS, all of our residents should watch for signs of abuse such as physical trauma, withdrawal, depression, anxiety, fear of family members, friends or caregivers; and

WHEREAS, protecting Madison County's vulnerable and older adults is a community responsibility and it is imperative that communities work together to help reduce and prevent abuse, neglect and exploitation; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SOCIAL SERVICES OF MADISON COUNTY, that May 8, 2022 through June 19, 2022 be proclaimed **Vulnerable Adult and Elder Abuse Awareness** month in Madison County and call upon all citizens, community agencies, faith groups, medical facilities, elected leaders and businesses to participate in community efforts to support and improve the safety and well-being of vulnerable and older adults and secure their right to live free of abuse, neglect and exploitation.

ADOPTED this 3rd day of May 2022.

A handwritten signature in blue ink, appearing to read "Norris Gentry".

Norris Gentry, Chair
Board of Social Services



Madison County Department of Social Services

Connie M. Harris, MPA
Director

Telephone: 828-649-2711
Fax: 828-649-3687

5707 U.S. Hwy 25/70, Suite 1
Marshall, NC 28753

STATE OF NORTH CAROLINA

RESOLUTION

COUNTY OF MADISON

WHEREAS, the youth of Madison County are our most precious resource and hope for the future, and all children deserve a safe, loving, and nurturing place to call home; and

WHEREAS, in Madison County there are currently 32 children and youth in foster care – care that provides a safe, secure and stable home along with the compassion and nurture of a foster family; and

WHEREAS, 12 foster families in Madison County open their homes and hearts to children whose families are in crisis, play a vital role in helping children and families heal and reconnect and launch children into successful adulthood; and

WHEREAS, foster families are an invaluable resource and perform an extraordinary service by working in partnership with agencies to nurture children and provide an opportunity for healthy growth and development; and

WHEREAS, Foster Care Month is an opportunity to recognize the foster parents, child welfare professionals, and advocates working to ensure children's safety, well-being and permanence, and to spread awareness on behalf of the children in foster care in Madison County;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SOCIAL SERVICES OF MADISON COUNTY, that the month of May 2022 be proclaimed **Foster Care Month** in Madison County and that all citizens be urged to recognize the important role that foster parents play in the life of our community and be urged to volunteer their talents and energies on behalf of children in foster care.

ADOPTED this 3rd day of May 2022.

A handwritten signature in blue ink, appearing to read "Norris Gentry".

Norris Gentry, Chair
Board of Social Services



Madison County Department of Social Services

Connie M. Harris, MPA
Director

Telephone: 828-649-2711
Fax: 828-649-3687

5707 U.S. Hwy 25/70, Suite 1
Marshall, NC 28753

STATE OF NORTH CAROLINA

RESOLUTION

COUNTY OF MADISON

WHEREAS, Madison County values the wisdom, experience, and contributions of older Americans who enrich and strengthen our communities, in part through their passion for providing opportunities for future generations; and

WHEREAS, according to 2020 Bureau of Census information, residents above the age of 60 account for 31% of the population (6,627) in Madison County; and

WHEREAS, Madison County has more resident above the age of 60 than under the age of 17 (3,634); and

WHEREAS, Madison County Department of Social Services partners with the Land of Sky Regional Council to support a number of programs which encourage independence and increases access to services that support aging in place such as the In Home Aide program, Congregate Nutrition, Home Delivered Meals, the Senior Companion program, and Operation Fan/Heat Relief; and

WHEREAS, Madison County Department of Social Services partners with the North Carolina Division of Aging and Adult Services and the United States Department of Veterans Affairs to provide other programs to benefit this population such as State/County Special Assistance and Special Assistance In Home programs, Adult Protective Services, Guardianship, Representative Payee services, Adult Home Specialist and Veterans Services;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SOCIAL SERVICES OF MADISON COUNTY, that the month of May 2022 be proclaimed **Older Americans Month** in Madison County and that all citizens be urged to recognize the important contributions of older Americans to our county and to our way of life.

ADOPTED this 3rd day of May 2022.


Norris Gentry, Chair
Board of Social Services



NC DEPARTMENT OF
HEALTH AND
HUMAN SERVICES
Division of Health Service Regulation

ROY COOPER • Governor
KODY H. KINSLEY • Secretary
MARK PAYNE • Director

Mark Snelson
1443 NC 213 Hwy
Marshall, NC 28753

Dear, Mr. Snelson,

We have completed our review of the EMS System proposal for Madison County. I am happy to inform you that all documentation for EMS System approval is in place and that Madison County is hereby approved as a North Carolina EMS System.

We appreciate the effort of all the people in Madison County who developed the EMS System application. It represents a great deal of work, and you are all to be congratulated on a job well done.

Thank you for your continued support and feel free to call upon us if we can assist you in any way.

Sincerely,

A handwritten signature in blue ink that reads "Tom Mitchell".

Tom Mitchell, Chief
Office of Emergency Medical Services

Cc: Edward Gentry, County Manager
Craig Sullivan, System Administrator
Chuck Lewis, NCOEMS Assistant Chief
Jeff Powell, NCOEMS WRO Manager
James Caldwell, NCOEMS WRO Regional Specialist

NC DEPARTMENT OF HEALTH AND HUMAN SERVICES • DIVISION OF HEALTH SERVICE REGULATION
OFFICE OF EMERGENCY MEDICAL SERVICES

LOCATION: 1201 Umstead Drive, Wright Building, Raleigh, NC 27603
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AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

Resolution Requesting the North Carolina Department of Commerce and the NC Works Commission Retain the Boundaries of the Mountain Area Local Workforce Development Area

WHEREAS, In November 2021, the NCWorks Commission, with the support of Governor Roy Cooper, requested the Governance and System Alignment Committee conduct a study on the workforce system, specifically the arrangement of local workforce development boards, in an effort to better support economic development in the State of North Carolina; and

WHEREAS, Based on the evidence gathered as party of the study, the Committee recommended a realignment of the existing service areas of local workforce development boards, in order to promote alignment with economic development activities in the State, and the Committee identified eight guiding principles to support local leaders in their realignment efforts; and

WHEREAS, The Committee encouraged local leaders to review and act in accordance with these principles to develop a cohesive workforce board system that supports both local and statewide goals around workforce and economic development; and

WHEREAS, The study concluded that any realignment of a local workforce board area is a local decision by the designated Chief Local Elected Official; and

WHEREAS, The Mountain Area Local Workforce Development Area is the designated planning and administrative area to receive funds from the Workforce Innovation and Opportunity Act (WIOA) for Buncombe, Henderson, Madison, and Transylvania Counties; and

WHEREAS, The Mountain Area Workforce Development Consortium supports local and regional workforce solutions to address common issues or opportunities, coordinate state and federal program service delivery in the Mountain Area Workforce Development Area, and build strategic partnerships to improve the prosperity of the counties within the consortium; and

WHEREAS, The Mountain Area Local Workforce Development Area was designated by the North Carolina Division of Workforce Development Solutions based on factors such as common community growth patterns anchored by metropolitan and micropolitan statistical areas, shared labor pools, commuting patterns, coordinated economic development strategies, regional alignment with state and federal programs and services, and empowered to carry out programs and services that are of mutual interests to member governments within the Mountain Area Local Workforce Development Area; and

WHEREAS, The Land of Sky Regional Council of Governments serves as the fiscal agent and administrative entity for WIOA programs; and

WHEREAS, Realignment of the Mountain Area Local Workforce Development Area does not reflect the labor market areas, commuting patterns, or local economic connections that are required for local workforce areas by federal laws; and

WHEREAS, Madison County and the counties of Buncombe, Henderson and Transylvania represent a functional economic region with Interstate 26 as the connection for inbound and outbound employment, supply chain linkages, trade/commerce, in addition to political and regional connections that are critical to the growth and future development of Madison County; and

WHEREAS, Madison County, in alignment with Buncombe, Henderson and Transylvania Counties represent a functional economic region that promotes collaboration and regionalism; and


WHEREAS, Realignment will create greater physical distance and disconnection and will likely reduce participation by Madison County business leaders, government, and citizens in the workforce development board activities and services; and

WHEREAS, the Mountain Area Workforce Development Consortium, the Mountain Workforce Development Board, and the Land of Sky Regional Council of Governments work together to improve the Area's workforce infrastructure, and to provide a skilled workforce for area job seekers and employers;

NOW, THEREFORE, BE IT RESOLVED that the Madison County Board of Commissioners formally requests to retain its current designation, geographic boundary, and appointed entities to carry out WIOA programs and activities, and that it does not support separating these counties, merging them into larger areas, or consolidating other Local Workforce Development Areas in the Mountain Area Workforce Development Area.

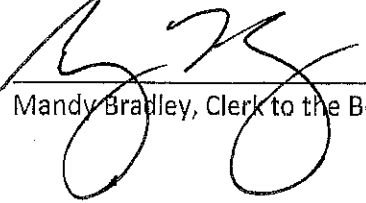
BE IT FURTHER RESOLVED that a copy of this Resolution be sent to the Board of Commissioners in Buncombe, Henderson and Transylvania Counties, Madison County's North Carolina legislators, Secretary of the North Carolina Department of Commerce, Chair of the North Carolina Works Commission, and the Mountain Area Workforce Development Board.

Adopted this the 10th day of May 2022.



Mark Snelson, Chairman
Madison County Board of Commissioners

ATTEST:



Mandy Bradley, Clerk to the Board

**RESOLUTION ALTERING THE REGULAR MEETING SCHEDULE OF THE
MADISON COUNTY BOARD OF COMMISSIONERS**

THAT WHEREAS the Madison County Board of Commissioners, (hereinafter "Board") has heretofore adopted a Resolution which said Resolution is on file with the Clerk to the Board which establishes the regular monthly meetings of the Board to occur at 7:00 p.m. on the second (2nd) Tuesday of each consecutive month, with said meetings to be held in at the North Carolina Cooperative Extension Office-Madison County Center located at 258 Carolina Lane, Marshall, NC; and

WHEREAS it has become necessary to change the date and time of the regular monthly meeting for the June 2022, regular monthly meeting due to the temporary unavailability of the Board.

WHEREAS it is incumbent upon the Board to follow the appropriate statutory procedure to alter its regular meetings which said procedure includes, without limitation, the following:

1- The adoption of a revised schedule of regular monthly meetings at least 7 days before the first (1st) meeting occurs under the revised schedule (NCGS §143-318.12(a)(4)).

2- The filing of the revised regular meeting schedule with the Clerk to the Board (NCGS §143-318.12(a)(2)).

3- The posting of the revised meeting schedule on the Board's website (NCGS §143-318.12(d)).

4- The posting of notice of the temporary change at or near the Board's regular meeting place (NC Cooperative Extension-Madison County Center) (NCGS §153A-40(a)).

5- Notification to all persons or entities that have requested information of the Board's meetings of the change.

NOW THEREFORE, be it **RESOLVED** by the Madison County Board of Commissioners as follows:

1- That the regular monthly meeting of the Board in June 2022 will be as follows:

The meeting will be on the 28th day of June 2022, commencing at 6:00 o'clock p.m. at the North Carolina Cooperative Extension Office-Madison County Center located at 258 Carolina Lane, Marshall, NC.

2- Except as modified herein, the regular meeting schedule of the Board of Commissioners will remain the same as heretofore scheduled.

It is further resolved that the Clerk to the Board shall take the following actions:

- a- Immediately receive and file, within the Clerk's records, this Resolution.
- b- Immediately post this Resolution on the Board's website.
- c- Immediately post a copy of this Resolution at or near the Board's regular meeting place at NC Cooperative Extension-Madison County Center.
- d- Immediately notify all persons or entities that have requested information regarding the Board's meetings.

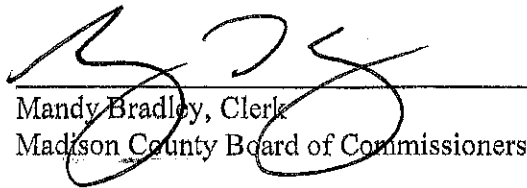
Resolved this the 10th day of May 2022.



Mark Snelson, Chairman

Madison County Board of Commissioners

ATTEST:



Mandy Bradley, Clerk

Madison County Board of Commissioners

2022 Madison County Board of Commissioners Meeting Schedule

Month	Date	Day	Time	Location
January	11th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
February	8th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
March	8th	Tuesday	7:00 PM	Madison County Courthouse
April	12th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
May	10th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
June	28th	Tuesday	6:00 PM	NC Cooperative Extension-Madison Center
July	12th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
August	9th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
September	13th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
October	11th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
November	8th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center
December	13th	Tuesday	7:00 PM	NC Cooperative Extension-Madison Center