State of North Carolina

Minutes

County of Madison

The Madison County Board of Commissioners met in regular session on Tuesday, June 11, 2024, 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 Chairman Matt Wechtel, Vice-Chairman Michael Garrison, Commissioner Bill Briggs, Commissioner Jeremy Hensley, Commissioner Alan Wyatt, County Manager Rod Honeycutt, County Attorney Donny Laws, and Clerk Mandy Bradley.

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

Agenda Item 1: Agenda Approval

Upon motion by Vice-Chairman Garrison with discussion being had by the Board, and second by Commissioner Hensley, the Board voted unanimously to amend the agenda to remove Item 2j-Cloudpermit Contract, include Item 9-Personnel, and move Adjournment to Item 10. (Attachment 1.1)

Agenda Item 2: Consent Agenda

a. **Tax Refunds and Releases** (Attachment 2.1)
b. **Anchor QEA Contract** (Attachment 2.2)
c. **AARP Community Challenge Grant Funding Memorandum of Understanding** (Attachment 2.3)
d. **S.L. 2023-134 North Carolina Office of State Budget Management Funding Contract** (Attachment 2.4)
e. **Zetron Contract** (Attachment 2.5)
f. **Juvenile Crime Prevention Council FY 2024-2025 Certification** (Attachment 2.6)
g. **Juvenile Crime Prevention Council FY 2024-2025 County Funding Plan** (Attachment 2.7)
h. **Updated Health Department Fee Schedule** (Attachment 2.8)
i. **FY24 Audit Services Contract** (Attachment 2.9)
j. **Approval of April 5, 2024 (Special) Meeting Minutes; May 7, 2024 (Recessed) Meeting Minutes; May 14, 2024 (Special and Recessed) Meeting Minutes; May 14, 2024 (Regular) Meeting Minutes; May 20, 2024 (Special) Meeting Minutes; May 30, 2024 (Special) Meeting Minutes**

Chairman Wechtel read the items contained in the consent agenda into the record. Upon motion by Vice-Chairman Garrison and second by Commissioner Wyatt, the Board voted unanimously to approve.

Agenda Item 3: Public Comment

No public comment available to be heard by the Board.

Agenda Item 4: Public Hearing-FY2024-2025 Budget Ordinance

a. Presentation-Rod Honeycutt, County Manager

County Manager Rod Honeycutt presented and discussed the proposed FY2024-2025 Budget Ordinance for consideration of the Board. Information discussed included the budgetary process, proposed millage rate, current tax revaluation, Federal Labor Standards Act minimum wage salary increase for exempt employees, increase in County minimum wage rate to $13.00 per hour, longevity pay plan, and County departments including public safety, veterans services, library, solid waste, transportation, and information tech nology.

Discussion was had.

b. Public Comment

With no public comment having previously been received to be heard by the Board, Chairman Wechtel opened the floor to those in attendance with none being received.

Upon motion by Commissioner Wyatt and second by Commissioner Hensley, the Board voted unanimously to close the public comment portion of the hearing.

c. Discussion

Discussion regarding the budget was had by members of the Board.

d. Consideration of Adoption

Upon motion by Vice-Chairman Garrison and second by Commissioner Wyatt, the Board voted unanimously to approve the FY 24-25 budget ordinance as presented by the Colonel, a copy of which is hereto attached to the Madison County Ordinance Book.

Madison County, North Carolina
2024-2025 Budget Ordinance

BE IT ORDAINED by the Governing Body of the County of Madison, North Carolina:

Section 1: **The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 01, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:**

General Government	**$**	**3,986,088.00**
Public Safety	**$**	**9,115,766.00**
Transportation	**$**	**998,633.00**
Health and Human Services	**$**	**4,320,599.00**
Community Services	**$**	**997,273.00**
Social Services	**$**	**5,133,599.00**
Economic and Physical Development	**$**	**1,197,496.00**
Education	**$**	**4,785,817.00**
Culture and Recreation	**$**	**1,034,188.00**
Contingency	**$**	**284,672.00**
Debt Service	**$**	**1,129,667.00**
Transfer to Revaluation Fund	**$**	**85,000.00**
	$	**33,068,798.00**

Section 2: **It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:**

Current Year's Real Property Taxes	$	13,283,000.00
Current Year's Motor Vehicle Taxes	$	854,000.00
Prior Year's Real Property Taxes	$	343,000.00
Interest and Late Listing Fees on Taxes	$	140,000.00
Franchise Taxes	$	8,000.00
Local Option Sales Tax	$	6,610,800.00
Intergovernmental Revenues	$	9,515,875.00
Fees	$	1,491,195.00
Other Revenues	$	426,928.00
Interest on Banking Accounts	$	396,000.00
	$	33,068,798.00

Section 3: **The following amounts are hereby appropriated in the Fire District Fund for the operation of fire protection services for the fiscal year beginning July 01, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:**

Smokey Mountain Fire Department	$	205,000.00
Ebbs Chapel Fire Department	$	375,000.00

Mars Hill Fire Department	$	1,010,000.00
Country Fire Department	$	35,000.00
Walnut Fire Department	$	177,000.00
Big Pine Fire Department	$	45,000.00
Jupiter Fire Department	$	54,000.00
Leicester Fire Department	$	137,000.00
Spring Creek Fire Department	$	103,000.00
Laurel Fire Department	$	75,000.00
Total Appropriation	$	2,216,000.00

Section 4: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Smokey Mountain Fire Department	$	205,000.00
Ebbs Chapel Fire Department	$	375,000.00
Mars Hill Fire Department	$	1,010,000.00
Country Fire Department	$	35,000.00
Walnut Fire Department	$	177,000.00
Big Pine Fire Department	$	45,000.00
Jupiter Fire Department	$	54,000.00
Leicester Fire Department	$	137,000.00
Spring Creek Fire Department	$	103,000.00
Laurel Fire Department	$	75,000.00
Total Estimated Revenues	$	2,216,000.00

Section 5: The following amounts are hereby appropriated in the Vehicle Tax Fund for the three towns located in Madison County for the fiscal year beginning July 01, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:

Town of Hot Springs	$	50,000.00
Town of Marshall	$	40,000.00
Town of Mars Hill	$	55,000.00
Total Appropriation	$	145,000.00

Section 6: It is estimated that the following revenues will be available in the Vehicle Tax Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Town of Hot Springs	$	50,000.00
Town of Marshall	$	40,000.00
Town of Mars Hill	$	55,000.00
Total Estimated Revenues	$	145,000.00

Section 7: The following amounts are hereby appropriated in the Occupancy Tax Fund for the development of tourism in Madison County during the fiscal year beginning July 01, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:

Tourism and Development	$	564,500.00
Total Appropriation	$	564,500.00

Section 8: It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Occupancy Tax	$	581,950.00
Fund Interest	$	10.00
Total Estimated Revenues	$	581,960.00

Section 9: The following amounts are hereby appropriated in the E-911 Fund for the operation of the Emergency 911 System for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

911 Emergency Telephone System	$	87,381.00
Total Appropriation	$	87,381.00

Section 10: It is estimated that the following revenues will be available in the E-911 Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

911 Telephone Surcharges	$	87,381.00
Total Estimated Revenues	$	87,381.00

Section 11: The following amounts are hereby appropriated in the Landfill Fund for the operation of the County Landfill for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

Landfill	$	2,576,005.00
Recycling	$	295,515.00
Scrap Tire Disposal	$	26,500.00
White Goods Management	$	6,300.00
Total Appropriation	$	2,904,320.00

Section 12: It is estimated that the following revenues will be available in the Landfill

Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Disposal Fees	$	2,566,565.00
Other Operating Income	$	337,755.00
Total Estimated Revenues	$	2,904,320.00

Section 13: The following amounts are hereby appropriated in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

General Fund	$	10,800.00
Total Appropriation	$	10,800.00

Section 14: It is estimated that the following revenues will be available in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Other Operating Income	$	10,800.00
Total Estimated Revenues	$	10,800.00

Section 15: The following amounts are hereby appropriated in the DSS Custodial Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

General Fund	$	200,000.00
Total Appropriation	$	200,000.00

Section 16: It is estimated that the following revenues will be available in the DSS Custodial Fund for the fiscal year beginning July 01, 20234 and ending June 30, 2025:

Other Operating Income	$	200,000.00
Total Estimated Revenues	$	200,000.00

Section 17: The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore establed for this County:

	Inmate Funds	$	90,000.00
	Total Appropriation	$	90,000.00

Section 18: It is estimated that the following revenues will be available in the Inmate Trust Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Inmate Deposits	$	90,000.00
Total Estimated Revenues	$	90,000.00

Section 19: The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

Revaluation	$	507,633.00
Total Appropriation	$	507,633.00

Section 20: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Transfer from General Fund	$	85,000.00
Fund Balance Appropriation	$	422,633.00
Total Estimated Revenues	$	507,633.00

Section 21: The following amounts are hereby appropriated in the Courthouse Renovation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

Architect, Engineering, Consulting	$	2,721,420.00
Total Appropriation	$	2,721,420.00

Section 22: It is estimated that the following revenues will be available in the Courthouse Renovation Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Couthouse Renovation Fund	$	2,721,420.00
Total Estimated Revenues	$	2,721,420.00

Section 23: The following amounts are hereby appropriated in the Opioid

Settlement Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

Professional Services	$	619,104.00
Total Appropriation	$	619,104.00

Section 24: It is estimated that the following revenues will be available in the Opioid Settlement Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025:

Opioid Settlement Fund	$	619,104.00
Total Estimated Revenues	$	619,104.00

Section 25: The following amounts are hereby appropriated in the Water and Wastewater Project Fund for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this County:

Professional Services	$	356,134.00
Construction	$	10,277,000.00
Engineering/Consulting	$	557,872.00
Total Appropriation	$	11,191,006.00

Section 26: It is estimated that the following revenues will be available in the Water and Wastewater Project Fund for the fiscal year beginning July 01, and ending June 30, 2024:

Grant Proceeds	$	11,191,006.00
Total Estimated Revenues	$	11,191,006.00

Section 27: There is hereby levied a tax rate of thirty-six ($.36) cents per one hundred dollars ($100.00) valuation of property tax listed as of January 01, 2024, for the purpose of raising revenue included in "2024 Ad Valorem Taxes" in General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of $3,799,973,282 at an estimated collection rate of 97.1% and on an estimated total valuation of vehicles of $238,414,293 at an estimated collection rate of 99.50%.

Section 28: For the fiscal year beginning July 1, 2024 and ending June 30, 2025 the compensation for the Chairman of the Board of Commissioners is $7,702 per year and a monthly travel allowance of $685. The compensation of all other members of the Board of Commissioners is $5,269 per year and a monthly travel allowance of $400.

Section 29: The County Manager shall serve as Budget Officer and is hereby authorized to transfer appropriations as contained herein under the following conditions:

A. The County Manager shall be authorized to transfer amounts between line item expenditures within a department without limitation and without report being required. These changes should not result in increases in recurring obligations such as salaries.

B. The County Manager shall be authorized to effect inter-department transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced, notation of all such transfers shall be made to the Board during their next regular session.

C. Interfund transfers established in the budget may be accomplished without Board approval.

Section 30: The County Manager is hereby restricted from transferring appropriations as contained herein under the following conditions:

A. The utilization of any contingency appropriation shall be accomplished only with Board approval.

B. No salary increases may be made without Board approval, except when granted in accordance with an official pay plan adopted by the Board of Commissioners.

C. The interfund transfer of monies, except as noted in Section 31 (paragraph C) shall be accomplished by Board authorization only.

D. No travel advances may be made without written permission of the County Manager.

Section 31: This ordinance shall be the basis of the financial plan of Madison County during the 2024-2025 Fiscal Year. The County Manager shall administer the budget and shall insure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 11th day of June, 2024.

Matt Wechtel, Chairman
Madison County Board of Commissioners

ATTEST:

Mandy Bradley, Clerk to the Board

SEAL

Agenda Item 5: Public Hearing-Participation by Minority Business Aspirational Percentage Goal Policy

a. Presentation-Rod Honeycutt, County Manager

County Manager Rod Honeycutt presented and discussed the proposed Minority Business Aspirational Percentage Goal Policy for consideration of the Board with counsel being provided by County Attorney Laws.

b. Public Comment

With no public comment having previously been received to be heard by the Board, Chairman Wechtel opened the floor to those in attendance with none being received.

Upon motion by Commissioner Hensley and second by Commissioner Wyatt, the Board voted unanimously to close public comment.

c. Discussion

No discussion was had.

d. Consideration of Approval

Upon motion by Vice-Chairman Garrison and second by Commissioner Hensley, the Board voted unanimously to approve as presented by the County Manager and County Attorney. (Attachment 5.4)

Agenda Item 6: Brad Guth, Development Services Director

Mr. Guth presented and discussed the Economic Development Advisory Board recommendation that Forrest Gilliam be appointment as Chairman to the Board due to a vacancy created by the previous Chairman who resigned from the Board.

Upon motion by Vice-Chairman Garrison and second by Commissioner Wyatt with discussion being had by the Board, the Board voted unanimously to accept the recommendation and make Forrest Gilliam the Board Chair.

Agenda Item 7: Kary Ledford, Finance Officer

a. Budget Amendment #12

Ms. Ledford presented and discussed Budget Amendment #12 for consideration of the Board as well as answered questions from the Board.

Upon motion by Commissioner Wyatt and second by Commissioner Hensley, the Board voted unanimously to approve Budget Amendment #12. (Attachment 7.1)

b. Financial Report

Ms. Ledford presented and discussed the financial report for the month of May 2024 and answered questions from the Board. (Attachment 7.2)

Agenda Item 8: Rod Honeycutt, County Manager

a. County Manager's Update

County Manager Honeycutt discussed an update regarding the current tax revaluation of real property and informational cards that will be available to residents with the process for appeal. Discussion was had by the Board and Manager Honeycutt with counsel being provided by County Attorney Laws regarding the appeal process.

b. County Board Appointments

County Manager Honeycutt discussed the vacancy for the A-B Tech Board of Trustees. Discussion was had by the Board. Upon motion by Vice-Chairman Garrison and second by Commissioner Hensley, the Board voted unanimously to reappoint Frances Ramsey.

Discussion was had regarding vacancies for the Transportation Authority Advisory Board and the request of the Transportation Authority that the appointment for a private transit provider be held pending receipt of applications and that Harry McMahan be appointed as a transit rider. Upon motion by Chairman Wechtel and second by Commissioner Briggs, the Board voted unanimously to put Mr. McMahan on.

c. Opioid Litigation

County Attorney Laws provided an update regarding the Opioid Litigation, and he requested that the Board give a blanket authorization for him to opt in on all future settlements as authorization of the Board would be needed to join additional settlements. Discussion was had regarding funds already received by the County.

Upon motion by Vice-Chairman Garrison and second by Commissioner Hensley with discussion being had, and counsel being provided by County Attorney Laws, the Board voted unanimously to authorize our County Attorney to opt in on any future settlements in the National Opioid Litigation.

Item 9: Personnel

Upon motion by Commissioner Wyatt and second by Commissioner Hensley, the Board voted unanimously to enter into closed session for personnel pursuant to N.C.G.S. 143-318.11 (a)(6) at 7:50 p.m.

Upon motion by Vice-Chairman Garrison and second by Commissioner Wyatt, the Board voted unanimously to return to open session at 8:35 p.m.

Item 10: Adjournment

Upon motion by Commissioner Wyatt and second by Commissioner Hensley, the Board voted unanimously to adjourn at 8:36 p.m.

This the 11th day of June 2024.

MADISON COUNTY

Matt Wechtel, Chairman
Board of Commissioners

ATTEST:

Mandy Bradley, Clerk

Madison County Board of Commissioners
Agenda
June 11, 2024

Attachment 1.1

7:00 P.M. Meeting Called To Order
Pledge of Allegiance
Moment of Silence

1. Agenda Approval

2. Consent Agenda
   a. Tax Refunds and Releases
   b. Anchor QEA Contract
   c. AARP Community Challenge Grant Funding Memorandum of Understanding
   d. S.L. 2023-134 North Carolina Office of State Budget Management Funding Contract
   e. Zetron Contract
   f. Juvenile Crime Prevention Council FY 2024-2025 Certification
   g. Juvenile Crime Prevention Council FY 2024-2025 County Funding Plan
   h. Updated Health Department Fee Schedule
   i. FY24 Audit Services Contract
   j. Approval of April 5, 2024 (Special) Meeting Minutes; May 7, 2024 (Recessed) Meeting Minutes; May 14, 2024 (Special and Recessed) Meeting Minutes; May 14, 2024 (Regular) Meeting Minutes; May 20, 2024 (Special) Meeting Minutes; May 30, 2024 (Special) Meeting Minutes

3. Public Comment

4. Public Hearing-FY2024-2025 Budget Ordinance
   a. Presentation-Rod Honeycutt, County Manager
   b. Public Comment
   c. Discussion
   d. Consideration of Approval

5. Public Hearing-Participation by Minority Business Aspirational Percentage Goal Policy
   a. Presentation-Rod Honeycutt, County Manager
   b. Public Comment
   c. Discussion
   d. Consideration of Approval

6. Brad Guth, Development Services Director
   Economic Development Advisory Board Recommendation

7. Kary Ledford, Finance Officer
   a. Budget Amendment #12
   b. Financial Report

8. Rod Honeycutt, County Manager
   a. County Manager's Update
   b. County Board Appointments
   c. Opioid Litigation

9. Personnel

10. Adjournment

Date run: 6/3/2024 9:55:06 AM

Data as of: 6/2/2024 7:14:01 PM

TR-304 Bill Release Report

NCPTS V4

Report Parameters:

Release Date Start: **5/1/2024**

Release Date End: **5/31/2024**

Tax District: **ALL**

Default Sort-By: **Bill #,Taxpayer Name,Release Date,Billing Date,Operator ID, Release Amount**

Grouping: **No Grouping**

Bill #	Taxpayer Name	Bill Date	Release Reason	Operator ID (Name)	Release Date	Orig Bill Amount($)	Release Amount($)	Bill Amount after
0000007978-2023-2023-0000-00-REG	RECTOR, KEVIN DEAN	9/28/2023	Landfill error	DIANA	5/7/2024	1,359.55	180.00	1,179.55
0000017643-2023-2023-0000-00-REG	NAVITAS CREDIT CORP.	9/28/2023	Not in County	MOLLY	5/28/2024	8.04	8.04	0.00
0000017681-2019-2019-0000-00-REG	YOGA ON MAIN STREET	9/8/2019	Business closed	MOLLY	5/2/2024	30.25	30.25	0.00
0000017681-2020-2020-0000-00-REG	YOGA ON MAIN STREET	9/21/2020	Business closed	MOLLY	5/2/2024	27.50	27.50	0.00
0000017681-2021-2021-0000-00-REG	YOGA ON MAIN STREET	9/15/2021	Business closed	MOLLY	5/2/2024	34.38	34.38	0.00
0000017681-2022-2022-0000-00-REG	YOGA ON MAIN STREET	8/21/2022	Business closed	MOLLY	5/2/2024	42.98	42.98	0.00
0000017681-2023-2023-0000-00-REG	YOGA ON MAIN STREET	9/28/2023	Business closed	MOLLY	5/2/2024	53.71	53.71	0.00
0000568062-2020-2020-0000-00-REG	SHARPE, BRIAN WALLACE	9/21/2020	Landfill error	DIANA	5/28/2024	537.83	180.00	357.83
0000568307-2023-2023-0000-00-REG	ROBERTS, JACKIE GENE	9/28/2023	Landfill error	DIANA	5/28/2024	5,757.82	2,700.00	3,057.82
0000571012-2023-2023-0000-00-REG	HANNAH, LISA ANN	9/28/2023	Homesite removed	MOLLY	5/9/2024	31.90	31.90	0.00
0000574297-2023-2023-0000-00-REG	MEADOW FORK CABIN, LLC, A NC	9/28/2023	Business closed	MOLLY	5/20/2024	62.06	62.06	0.00
Subtotal							**3,350.82**	
Total							**3,350.82**	

Attachment 2.1

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	Appeal ID	Refund Amount ($)	Includes Negative Refund	MADISON Portion Refund ($)	Special District Refund ($)	Fire District	Fire Refund ($)
MADISON Refunds																						
2023	0000572585-2023-2023-0000-00	660379	REI	4674	Duplication	5/17/2024 10:19:31 AM	SEE NOTE BELOW	CORELOGIC TAX SERVICES ATTN: RECOVERY DEPARTMENT	PO BOX 9295	CASE # 34493053	COPPELL	TX	75019	MADISON			1,671.27	N	1,671.27	0.00		0.00
2023	0000572585-2023-2023-0000-00	660379	REI	4674	Duplication	5/17/2024 10:19:31 AM	SEE NOTE BELOW	CORELOGIC TAX SERVICES ATTN: RECOVERY DEPARTMENT	PO BOX 9295	CASE # 34493053	COPPELL	TX	75019	MADISON			268.43	N	0.00	0.00	MARS HILL FD	268.43
2023	0000021172-2023-2023-0000-01	658436	REI	4670	Bldg correction	5/6/2024 11:44:53 AM		MEADOWS TOWN FARM, LLC ATTN: STEVE MILLER	2912 BANYAN BLVD, CIRCLE NW		BOCA RATON	FL	33431	MADISON			2,998.10	N	2,998.10	0.00		0.00
2023	0000018200-2023-2023-0000-01	659136	REI	4671	Landuse change	5/6/2024 12:04:49 PM		MEADOWS TOWN FARM, LLC, A FLORIDA LIMITED LIABILITY COMPANY	2912 BANYAN BLVD CIRCLE NW		BOCA RATON	FL	33431	MADISON			530.02	N	530.02	0.00		0.00
2023	0000018200-2023-2023-0000-01	659136	REI	4671	Landuse change	5/6/2024 12:04:49 PM		MEADOWS TOWN FARM, LLC, A FLORIDA LIMITED LIABILITY COMPANY	2912 BANYAN BLVD CIRCLE NW		BOCA RATON	FL	33431	MADISON			148.40	N	0.00	0.00	SANDY MUSH	148.40
	Subtotal																**5,616.22**		**5,199.39**	**0.00**		**416.83**

Authorization

_____ **Date:**

6/3/2024

KARY PLEASE MAKE SURE YOU INCLUDE THE CASE # ON THE REFUND FOR CORELOGIC TAX SERVICES. THAT IS THE ONLY WAY THEY CAN MATCH IT TO THE CORRECT PERSON

Anchor QEA of North Carolina, PLLC
231 Haywood Street
Asheville, North Carolina 28801
828.281.3350

ANCHOR QEA

April 23, 2024

Mr. Sam Lunsford
Director
Madison County Solid Waste Department
271 Rudisill Road
Marshall, North Carolina 28753

Attachment 2.2

Re: Solid Waste Environmental Services at the Madison County Closed and Operating Landfills
Proposed Annual Budget for Fiscal Year 2024–2025

Dear Mr. Lunsford,

Anchor QEA of North Carolina, PLLC (Anchor QEA) is pleased to submit this proposal for Fiscal Year 2023–2024 solid waste environmental services associated with the Closed Madison County Municipal Solid Waste Landfill (Permit No. 58-02) located near the intersection of U.S. Highway 25/70 Bypass and Long Branch Road (State Route 1582) in Marshall, North Carolina, and the Operating Madison County Landfill (Permit No. 58-03) located at 271 Rudisill Road in Marshall, North Carolina.

Scope of Services

Anchor QEA will perform the following scope of services.

Task 1: Quarterly Landfill Gas Monitoring and Reporting

Quarterly subsurface landfill gas (LFG) and indoor air monitoring and reporting will be conducted in August and November 2024 and February and May 2025 at the following locations:

- Closed Madison County Municipal Solid Waste Landfill: 11 LFG probes and 3 indoor ambient measurement locations
- Operating Madison County Landfill: 6 LFG probes and 2 indoor ambient measurement locations

After LFG measurements are collected, Anchor QEA will prepare a brief letter report that includes figures showing the measurement locations, as well as a summary table of the measurements. Anchor QEA will prepare a single report that includes both the closed and operating landfills. The letter report will compare measured values to thresholds published by the North Carolina Department of Environmental Quality (DEQ).

Task 2: Semiannual Water Quality Monitoring and Reporting at the Closed Landfill

Anchor QEA will collect groundwater and surface water samples for laboratory analysis, and following receipt of the laboratory analytical results, prepare and submit a report to the DEQ, Division of Waste Management, Solid Waste Section. Sampling events will be completed in October 2024 and March 2025. Prior to sampling, the water level will be measured in each monitoring well to determine purge volumes and direction of groundwater flow. During sample collection, pH, specific conductivity, dissolved oxygen, oxidation-reduction potential, turbidity, and temperature data will be measured and recorded. Monitoring well locations MW-01 OLD, MW-02 OLD, MW-03 OLD, and MW-04 OLD; the background monitoring well; and surface water locations SW-01 OLD and SW-02 OLD located along Proffitt Branch will be sampled for the following parameters:

- Appendix I volatile organic compounds (VOCs)
- 1,4-Dioxane
- Resource Conservation and Recovery Act metals
- Per-and polyfluoroalkyl substances (PFAS)[1]
- Hardness (only for surface water samples so guidance levels can be calculated for specific inorganic compounds)

Trip blanks (one per day) will be collected and analyzed for Appendix I VOCs only. One duplicate sample will also be collected.

PFAS sampling and analysis requires additional quality control samples to ensure sample integrity, due to extremely low detection limits. The following recommended quality control samples have been included in the estimate:

- Field reagent blank
  - Laboratory-provided reagent water that, in the field, is poured into an empty sample bottle or a sample bottle containing only preservative (if required)
  - One per day per matrix per sample set (two samples)
- Source water blank
  - Water collected from potable water source that is used during the sampling processes (such as decontamination and drilling processes)
  - One per site, preferably prior to sampling event (if possible) and at least once during sampling event (one sample)

[1] PFAS analysis has been requested by DEQ for all solid waste landfills. A memorandum, dated March 13, 2023, was issued statewide to all solid waste directors and landfill owners/operators and required that all groundwater, surface water, and leachate samples be analyzed for PFAS beginning July 1, 2023 (DEQ, Division of Waste Management, Solid Waste Section, 2023).

- Equipment rinse blank
  - Final rinse of nondedicated sampling equipment with laboratory-verified PFAS-free water (decontamination blank) or rinse sampling equipment (dedicated or nondedicated) prior to sampling event in cases where PFAS content is unknown or suspected
  - One per day per type of sampling equipment used for each matrix sampled, for cases in which PFAS content is unknown or suspected, prior to sampling event (two samples)
- Performance evaluation (PE) sample
  - A sample containing known concentrations of project analytes
  - One per project per matrix (one sample)

Task 3: Semiannual Water Quality Monitoring and Reporting at the Operating Landfill

Anchor QEA will collect groundwater, surface water, and leachate samples for laboratory analysis, and following receipt of the laboratory analytical results, prepare and submit a report to the DEQ, Division of Waste Management, Solid Waste Section. Sampling events will be completed in October 2024 and March 2025 and will be performed concurrently with the sampling event at the closed landfill. Prior to sampling, the water level will be measured in each monitoring well to determine purge volumes and direction of groundwater flow. During sample collection, pH, specific conductivity, dissolved oxygen, oxidation-reduction potential, turbidity, and temperature data will be collected. Nine monitoring well locations (MW-01, MW-02, MW-03, MW-04, MW-05, MW-06R, MW-07R, MW-08, and MW-09) and two surface water sampling locations (SW-01 and SW-02) will be sampled for the following:

- Appendix I VOCs
- 1,4-Dioxane
- Appendix I metals (plus iron, manganese, and mercury)
- PFAS
- Hardness (only for surface water samples so guidance levels can be calculated for specific inorganic compounds)

One sample will also be collected from the leachate collection tank. This sample will be analyzed for the following:

- Appendix I VOCs
- 1,4-Dioxane
- Appendix I metals (plus iron, manganese, and mercury)
- Biochemical oxygen demand
- Chemical oxygen demand
- Nitrate
- Sulfate

- Total phosphorus
- PFAS

Trip blanks (one per day) will be collected in association with samples collected from the operating landfill and will be analyzed for Appendix I VOCs only. One duplicate sample will also be collected.

PFAS sampling and analysis requires additional quality control samples to ensure sample integrity due to extremely low detection limits. The quality control samples recommended for the closed landfill are also required for the operating landfill and have been included in the estimate.

Task 4: Project Management

The project management task includes effort related to regulatory compliance, budget tracking, invoicing, staffing, scheduling, communications with Madison County, and interfacing with the regulatory agency.

Estimated Costs

The total estimated cost for the scope of work provided in this proposal is $111,500. Table 1 summarizes the costs for each task.

Assumptions

Completion of the scope of services described herein in accordance with the budget and schedule is based on the following assumptions:

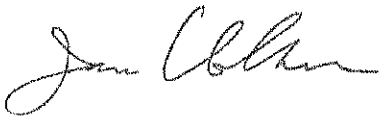
- Weather will not delay completion of sampling events.
- Sampling locations will be accessible and will not require maintenance for safe and efficient access.
- This scope of services does not include additional responses to the DEQ for violations or other deficiencies and also does not include meetings with the DEQ.

Schedule

Water quality sampling events will be completed during October 2024 and March 2025. Subsequent reports will be completed within approximately 90 days of the sampling events. LFG events will be completed in August and November 2024 and February and May 2025. Subsequent reports will be completed within approximately 30 days of measurement events.

We appreciate the opportunity to provide this proposal and continue supporting Madison County. We would be pleased to perform the services described in this proposal upon execution of the Standard Agreement (Attachment 1) and in accordance with Anchor QEA's standard rates (Attachment 2). If you have any questions or would like to discuss this proposal, please contact me at jvolker@anchorqea.com or 919-880-3137 at your convenience.

Sincerely,



Jason Volker, PE, LSS
Managing Engineer

cc: Rob Howell, PG, Principal, Anchor QEA

Attachments

Table 1	Summary of Costs
Attachment 1	Standard Agreement
Attachment 2	Anchor QEA of North Carolina, PLLC, Standard Billing Rates

Table 1

Summary of Costs

Table 1
Summary of Costs

Task	Task Description	Principal ($231)	Manager ($209)	Staff 2 ($165)	Staff 1 ($132)	Senior Technical Editor ($140)	Project Coordinator ($97)	Total Hours	Total Labor Cost	Total Subcontractor Expenses	Total Reimbursable Expenses	Total Equipment Expenses	Total Cost
1	Quarterly Landfill Gas Monitoring and Reporting	2.00	8.00	4.00	48.00	4.00	2.00	68.0	$9,880	$1,610	$130	$220	$11,840
2	Semiannual Water Quality Monitoring Closed Landfill	2.00	18.00	58.00	36.00	8.00	1.00	123.0	$19,760	$26,840	$130	$1,230	$47,960
3	Semiannual Water Quality Monitoring Operating Landfill	2.00	32.00	70.00	48.00	8.00	1.00	161.0	$26,250	$16,940	$270	$1,970	$45,430
4	Project Management	-	30.00	-	-	-	-	30.0	$6,270	$0	$0	$0	$6,270
	Total Hours	6.00	88.00	132.00	132.00	20.00	4.00	382.0	--	--	--	--	--
	Total Cost	$1,386	$18,392	$21,780	$17,424	$2,800	$388		$62,160	$45,390	$530	$3,420	$111,500

Attachment 1
Standard Agreement

ANCHOR QEA

STANDARD AGREEMENT

This agreement is entered into on the full execution date indicated on the signature page by and between Anchor QEA of North Carolina, PLLC, a North Carolina Professional Limited Liability Company with a location at 231 Haywood Street, Asheville, North Carolina 28801, and affiliated companies, hereinafter referred to as "Anchor QEA," and Madison County Solid Waste Department, 271 Rudisill Road, Marshall, North Carolina 28753, hereinafter called "CLIENT."

This AGREEMENT is for the Annual Budget for Fiscal Year 2024-2025 project.

PROVISIONS

ARTICLE 1: TERMS OF PAYMENT

A. Invoicing

Monthly invoices will be issued to the CLIENT for payment and will represent the value of the Scope of Services completed to date.

B. Payment

Payment is due within 30 calendar days of date of the invoice for the entire invoice amount. Any invoice not paid within 30 days shall bear interest at the equivalent of 18 percent per year.

C. Final Payment

Final payment of any balance will be made upon completion of the Scope of Services, and receipt of all deliverables and all PROJECT-related documents and data that are required to be furnished under this AGREEMENT.

ARTICLE 2: OBLIGATION OF ANCHOR QEA

A. Independent Contractor

Anchor QEA is an independent contractor and will maintain complete control of and responsibility for its employees, agents, and operations.

B. Lower Tier Subcontracts

Anchor QEA shall not sublet or assign any of the work covered by this Agreement, except with the prior written approval of the CLIENT and in compliance with the terms, provisions, and conditions of this Agreement. Anchor QEA will bind all Lower Tier Subconsultants to the Provisions of this AGREEMENT.

Neither this AGREEMENT nor any Lower Tier subcontract will create any contractual relationship between any Lower Tier Subconsultant and the CLIENT nor any liability of the CLIENT to any Lower Tier Subconsultant.

C. Standard of Care

In providing services under this Agreement, Anchor QEA will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

D. Notice of Delay

The time schedule for the performance of services as set forth under this Agreement is based on Anchor QEA's anticipation of the orderly and continuous progress of the project. If Anchor QEA is delayed in the performance of services by conditions that are beyond its control, Anchor QEA shall notify the CLIENT in writing of the cause of delay and the amount of delay anticipated. Such notice shall be delivered to the CLIENT within five (5) days of the time Anchor QEA is aware of the delay.

E. Insurance

Anchor QEA will maintain throughout this AGREEMENT the following insurance and will submit certificates verifying such to the CLIENT when requested:

(1) Worker's compensation insurance as required by the state or province where the work is performed and Employers Liability as follows:

$1,000,000 each accident
$1,000,000 each employee
$1,000,000 disease aggregate

(2) Comprehensive automobile liability insurance covering claims for injuries to members of the public and/or damages to property of others arising from use of motor vehicles, including onsite and offsite operations, and owned, non-owned, or hired vehicles, with $1,000,000 combined single limits.

(3) Commercial general liability insurance covering claims for injuries arising out of any negligent act or omission of Anchor QEA or of any of its employees, agents, or subconsultants, with $1,000,000 per occurrence/general aggregate.

(4) Professional liability insurance of $1,000,000, per claim and in the aggregate.

Anchor QEA will give the CLIENT thirty (30) days notice of any cancellation of the policies.

F. Limitation of Liability

To the maximum extent permitted by law, the CLIENT agrees to limit Anchor QEA's liability for the CLIENT's damages and legal costs to Anchor QEA's fees for the services provided under this AGREEMENT.

G. Indemnification

Anchor QEA and the CLIENT mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless from any and all damage, liability, or cost, including reasonable attorneys' fees and costs of defense, arising from their own negligent acts, errors or omissions in the performance of their services under this AGREEMENT, to the extent that each party is responsible for such damages, liabilities and costs on a comparative basis of fault.

H. Consequential Damages

Notwithstanding any other provision of this AGREEMENT, and to the fullest extent permitted by law, neither the CLIENT nor Anchor QEA, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the project or to this AGREEMENT. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the CLIENT and Anchor QEA shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

I. Permits, Licenses, and Fees

Anchor QEA will obtain and pay for all permits and licenses required by law that are associated with Anchor QEA's performance of the Scope of Services and will give all necessary notices.

J. Access to Records

Anchor QEA will maintain accounting records, in accordance with generally accepted accounting principles and practices to substantiate all invoiced amounts. Said records will be available for examination by the CLIENT during Anchor QEA's normal business hours for a period of 3 years after the final invoice to the extent required to verify the costs incurred hereunder.

K. Ownership

CLIENT retains ownership of all instruments of professional service developed by Anchor QEA under this AGREEMENT. Anchor QEA shall not be liable for any reuse or modification of these work products for purposes not anticipated by Anchor QEA under this AGREEMENT.

L. Equal Employment Opportunity

Anchor QEA, with regard to the work performed by it after approval and/or award and prior to completion of this contract, shall comply with all applicable provisions of Executive Agreement 11246 of September 24, 1965, as amended, the terms of which are incorporated herein by this reference and made a part of this AGREEMENT. Anchor QEA will provide equal employment opportunity and adhere to federal, state and local laws pertaining thereto. Appropriate action will be taken by Anchor QEA, with respect to itself and any of its subconsultants, vendors and suppliers to ensure compliance with such laws. All federal, state and local equal opportunity and affirmative action requirements with regard to race, gender, creed, color, age, religion, national origin, disability or veteran status are incorporated into this AGREEMENT by reference. Anchor QEA will give all notices, pay all fees and take all other action which may be necessary to conduct its business in accordance with all applicable statutes, ordinances, rules and regulations including, without limitation, the above stated standards and acts, any statutes regarding qualification to do business and any statutes prohibiting discrimination among employees because of race, creed, color, national origin, age, or sex.

ARTICLE 3: GENERAL PROVISIONS

A. Waivers

No waiver by either party of any default by the other party in the performance of any provision of this AGREEMENT will operate as, or be construed as, a waiver of any future default, whether like or different in character.

B. Force Majeure

Neither party to this AGREEMENT will be liable to the other party for delays in performing the Scope of Services, or for the direct or indirect costs resulting from such delays, that may result from labor strikes, riots, war, acts of governmental

authorities, extraordinary weather conditions or other natural catastrophe, or any other cause beyond the reasonable control or contemplation of either party.

C. Authorization to Proceed

Execution of the AGREEMENT by the CLIENT will be authorization for Anchor QEA to proceed with the Scope of Services, unless otherwise provided for in this AGREEMENT.

D. No Third Party Beneficiaries

This AGREEMENT gives no rights or benefits to anyone other than Anchor QEA and the CLIENT and has no third-party beneficiaries.

E. Jurisdiction

The laws of the state in which the project is located shall govern the validity of this AGREEMENT, its interpretation and performance, and any other claims related to it; venue of any lawsuit shall also be in the jurisdiction of that office location.

F. Disputes

In the event of any dispute arising out of this Agreement, the parties agree to submit the dispute to non-binding mediation and binding arbitration under the then prevailing rules of the American Arbitration Association (AAA) for construction industry disputes, provided that no party objects to arbitration within 30 days after a demand for arbitration is filed with AAA. In any action brought for such dispute, the prevailing party shall be entitled to recover its reasonable costs and attorney fees.

G. Severability and Survival

If any of the provisions contained in this AGREEMENT are held for any reason to be invalid, illegal, or unenforceable in any respect, unenforceability will not affect any other provision of this AGREEMENT. The provisions of this AGREEMENT shall survive its termination and completion of services.

H. Termination/Cancellation

The CLIENT will have the right to terminate this AGREEMENT for its convenience. After termination, Anchor QEA will be reimbursed for services rendered and necessary expenses incurred to the termination date upon submission to the CLIENT of detailed supporting invoices.

I. Complete Agreement

This AGREEMENT constitutes the complete and final understanding between the parties. The CLIENT may adjust the Scope of Services by either adding to or deleting from the services to be performed. If such adjustment increases or decreases the cost or time required for Anchor QEA's Scope of Services, adjusting compensation and/or time will be mutually agreed upon in writing. Additional Services provided by Anchor QEA will be entitled to additional compensation or extension of time only as authorized in writing by the CLIENT.

This Agreement represents the entire agreement between the parties, supersedes all prior agreements and understandings, and may be changed only by written amendment executed by both parties.

Approved for Anchor QEA		Accepted for CLIENT	
By:	_____	By:	[signature]
Name:	_____	Name:	Matt Wechtel
Title:	_____	Title:	Chairman
Date:	_____	Date:	6/11/24

Attachment 2
Anchor QEA of North Carolina, PLLC
Standard Billing Rates

Anchor QEA of North Carolina, PLLC

2024 BILLING RATES

Professional Level Hourly Rates

Principal	$231
Senior Manager	$218
Manager	$209
Senior Staff	$200
Staff 3	$176
Staff 2	$165
Staff 1	$132
Senior CAD[1] Designer	$140
CAD Designer	$120
Technician	$127
Senior Technical Editor	$140
Technical Editor	$120
Senior Project Coordinator	$120
Project Coordinator	$ 97

Special Hourly Rates

National expert consultant	$532
All work by a testifying expert	1.5 times professional level rate
Expert Advisor	$408

EXPENSE BILLING RATES

Expense Rates

Computer Modeling (per hour)	$20
Graphic Plots (varies with plot size)	$3–$6/sf
Mileage (per mile)	Current Federal Standard
SharePoint Project Portal (per month)	up to 25GB $50 | 26–50GB $100 | 51–100GB $200

FEE ON LABOR AND EXPENSE CHARGES

Subcontracts/subconsultants	10%
Travel and other direct costs	10%
Field equipment and supplies	10%

[1] CAD: Computer Aided Design

This is a company confidential document.

CONTRACT ADDENDUM
FOR CONTRACTS WITH ANY DEPARTMENT OF
MADISON COUNTY GOVERNMENT

CONTRACTOR: Archer DEA

COUNTY DEPARTMENT: Solid Waste

SUBJECT OF CONTRACT: EV Svcs.

DATE/TERM OF CONTRACT: 6/11/24

Not withstanding any provision contained in the above-referenced Contract or Agreement which may be to the contrary, the following provisions are incorporated and shall apply, supplant and control:

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

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

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

No waiver of governmental immunity; Violation of law. Except for waiver of governmental immunity resulting from the execution of a valid contract, Madison County makes no other waiver of governmental immunity. If any provision of the Contract or Agreement is in violation

of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Madison County.

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

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

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

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

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

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

For the CONTRACTOR: _____ Title: _____

For MADISON COUNTY _____ Title: 6/11/24

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

By: _____
Madison County Finance Officer

May 10, 2024

COMMUNITY CHALLENGE GRANT MEMORANDUM OF UNDERSTANDING

This MEMORANDUM OF UNDERSTANDING ("Agreement") serves as an agreement between **AARP**, a social welfare organization located at 601 E Street, NW, Washington, DC 20049 and **County of Madison, a unit of government located at 107 Elizabeth Lane, Marshall, North Carolina 28753** ("Organization"). Whereas, AARP wishes to grant Organization funding for the purposes set forth herein, and Organization wishes to perform the grant activities described herein. Therefore, the parties agree as follows:

1. **Funding.** AARP shall provide Organization with a one-time payment of grant funding in the amount of **$13,846.00** ("Grant Funds").

2. **50+ Focus.** Organization will use the Grant Funds to improve the local community with a focus on the needs of people age 50+ by **making public spaces more inclusive to meet the needs of diverse older adults and all residents (with a focus on people age 50 and older)** ("Goal").

3. **Project Timeline.** Organization will perform the activities described herein and **complete all projects** between the date of execution of this contract and **December 15, 2024, at 11:59 p.m.** ("Grant Period").

4. **Scope of Grant and Anticipated Activities to be Funded.** Organization shall use the Grant Funds to undertake the following activities in **Marshall, North Carolina** during the Grant Period and achieve the following deliverables (collectively "Grant Activities"):
    a. Organization will install outdoor fitness equipment to provide opportunities for 50-plus active living through fitness.
    b. Organization will install 4 pieces of weather-proof outdoor fitness equipment for adults age 50-plus to use to improve health and fitness.
    c. Organization will install 1 trash can to improve the sanitation and safety for all users, especially those age 50-plus
    d. Organization will host a ribbon cutting event. At least half of the attendees will be age 50-plus.
    e. Organization will include AARP provided and/or approved branding and language that indicates AARP's support for the Challenge project as applicable:
        i. Events and Temporary Demonstrations: Signs, banners, or similar signage associated with the activity will indicate that the event or activity was funded with support from AARP
        ii. Permanent Structures: Structures (benches, wayfinding signs, community gardens, tables, seating, shelters, art installations, murals, or similar structures) will include a permanent plaque or other sign that indicates support from AARP
        iii. Printed Digital Resources or similar communications: Materials will include the AARP logo and mention of support from AARP

5. **Reporting Requirements.** Grantee shall submit a financial and programmatic After-Action Report to AARP, detailing all progress or achievement of the Grant Activities described herein. The report must include an itemized listing of any and all expenditures and draw-downs of the Grant Funds made during the Grant Period. Organization will submit After Action Report for the Grant Activities and other requirements in this Agreement with visuals (photos and/or video) to AARP point of contact provided in this Agreement by **December 31, 2024** ("After-Action Report Deadline"). Grantee agrees that the submission of the After-Action Report at the conclusion of the project is required by the After-Action Report Deadline and failure to submit the required report will result in

the removal from the AARP website until the time of submission, and non-completion will disqualify an applicant from future AARP Community Challenge grant programs

6. **Documentation and Right to Audit.** Organization shall retain invoices, receipts, accounting records and other supporting documentation for at least five (5) years following the expiration of the Grant Period. Organization shall maintain books and records consistent with generally accepted accounting principles and good business practices. AARP retains the right to audit Organization's books and records upon reasonable notice, for the limited purpose of confirming that Grant Funds are expended and drawn down solely to conduct Grant Activities and in accordance with the terms of this Agreement.

7. **Permissible Use of Grant Funds, Repayments, and Refunds.** Organization shall use the Grant Funds exclusively for the performance of Grant Activities. AARP retains the right to receive an immediate refund of all improperly expended or unearned funds, as determined in AARP's sole and reasonable discretion, from Organization upon written demand. If Organization anticipates a change in the scope or direction of Grant Activities, it must procure prior written approval from AARP before expending Grant Funds for any activity not specifically detailed herein. Furthermore, upon the expiration of the Grant Period or if Organization fails to comply with any term of this Agreement, Organization agrees to return any unexpended portion of the Grant Funds in Organization's possession upon written demand from AARP.

8. **Term and Termination.** The effective date of this Agreement shall be the date of execution, and the Agreement shall automatically terminate on **January 31, 2025.** This Agreement may be terminated by AARP at any time and for any reason upon written notification to Organization. Upon such termination, Organization shall return all unexpended portions of the paid Grant Funds to AARP with receipts and other documentation to substantiate the returned amount within forty-five (45) days of written receipt of early termination from AARP, and AARP shall have no further obligation to provide Organization with any Grant Funds.

9. **No Implied Agency.** Nothing in this Agreement shall be deemed to create any partnership, joint venture, joint enterprise, or agency relationship among the parties, and no party shall have the right to enter into contracts on behalf of, to legally bind, to incur debt on behalf of, or to otherwise incur any liability or obligation on behalf of, the other party hereto, in the absence of a separate writing, executed by an authorized representative of the other party. Each party shall be solely responsible for its employees and contractors used to provide the Agreement.

10. **No commercial or political activity.** Both parties recognize that AARP is a non-profit, non-partisan tax-exempt organization and agree that the Grant Funds will not be used to support or oppose political candidates or initiatives. Notwithstanding any specific deliverable herein, Grant Funds shall not be used to promote any commercial product or service or for-profit entity.

11. **Prohibition on Collection of AARP Member Data.** Grantee shall not at any time collect or maintain any information from individuals that shall directly or indirectly identify such individuals as AARP members, prospects, or persons interested in AARP.

12. **Indemnification.** To the extent allowable by applicable law, each Party (an "Indemnifying Party") shall indemnify, hold harmless, and defend the other Party, its affiliates, and their respective officers, directors, employees, contractors, agents and representatives (each of whom is an "Indemnified Party") against all liability, costs, actions, suits, judgments, damages, and expenses (including reasonable attorneys' fees and court costs) arising out of or resulting from (a) the negligent, reckless or willful acts or omissions of Indemnifying Party, its officers, directors, employees, independent contractors, or agents, (b) Indemnifying Party's breach of this Agreement, including failure to

provide the services and work as set forth in this Agreement; and (c) any claim that the services or work product of the Indemnifying Party provided under this Agreement infringes or violates the intellectual property or other rights of third parties, except to the extent caused by the Indemnified Party. The Parties acknowledge and agree that the indemnity specified herein will include, without limitation, indemnification for settlements or compromises of matters covered by this indemnity. The Indemnifying Party shall not settle any such suit or claim without the Indemnified Party's prior written consent if such settlement would be adverse to the Indemnified Party's interest. The Indemnified Party may, at its option, conduct the defense in any third-party action arising as described above and the Indemnifying Party agrees fully to cooperate with such defense. The obligations and rights granted in this Section shall survive the expiration and termination of the Agreement.

13. **Insurance.** Both parties agree to carry and maintain comprehensive general liability and professional liability in an amount not less than one million dollars ($1,000,000) and workers' compensation insurance in an amount as required by applicable law covering all personnel engaged in the furnishing of services under this Agreement for the duration of the Grant Period.

14. **Acknowledgment and Trademark Licenses.** Organization shall acknowledge AARP's support in all press releases, public announcements, and publicly-released documents related to the Grant Activities detailed herein. To that end, AARP grants Organization a royalty-free non-exclusive, revocable license to use its name and corporate logo solely for that purpose upon the advanced written approval of AARP in each instance. In addition, Organization grants AARP a non-exclusive, royalty-free, world-wide, license to use Organization's corporate trademark, including its name and/or logo for the limited purpose of communications regarding the grant between AARP and Organization to AARP members, the 50+ and the general public in promotion of AARP in all media and mediums, including without limitations, broadcast, print, online and AARP membership materials until the expiration or termination of this Agreement. All trademark licenses granted under this section are non-transferrable and Organization shall not create any new use of the AARP trademark upon expiration or termination of this Agreement.

15. **Warranties.** Each Party hereby represents and warrants that: (a) it has full power and authority to enter into this Agreement and perform its obligations hereunder; (b) it is duly organized, validly existing and in good standing under the laws of the jurisdiction of its origin; (c) it has not entered into, and during the Term will not enter into, any agreement that would prevent it from complying with this Agreement; (d) it will comply with all applicable laws and regulations in its performance of this Agreement; and (e) the content, media and other materials used or provided as part of the Agreement shall comply with all applicable laws and regulations and shall not infringe or otherwise violate the intellectual property rights, rights of publicity or other proprietary rights of any third party. If necessary, Organization shall enter into written agreements and obtain written releases from third parties, in order to ensure that any work product can be used by AARP as contemplated herein.

16. **Confidentiality and Privacy.** Both parties agree to take commercially reasonable measures to protect information obtained from the other, provided information is marked "confidential" or is of such a nature that the recipient party has reason to believe it is confidential. Organization shall not rent, sell, lease, distribute, or otherwise knowingly make available to any third party any information obtained from AARP about AARP, AARP members, or any AARP activity, unless prior written authorization has been obtained from AARP or Organization is required to release information by valid subpoena or court order. This section shall survive the expiration or termination of this Agreement.

17. **Additional Terms.** Organization shall not assign or otherwise transfer the Agreement, including by change of control, to any party without the prior written consent of AARP. This Agreement represents the entire agreement between Parties and replaces any prior agreement or proposed variation. Should

there be any conflict between any forms or documents exchanged by the Parties, the terms and conditions of this Agreement shall govern. This Agreement shall be amended only by mutual written agreement executed by all Parties or their respective designees. The Parties agree that this Agreement will be governed by the Laws of the District of Columbia without regard to District of Columbia conflict of laws statutes/rules. If any portion of this Agreement shall be declared illegal, void or otherwise unenforceable, the remaining provisions will not be affected, but will remain in full force and effect.

18. **Notice.** For purposes of this Agreement, the following individuals shall serve as points of contact, including delivery of reports, for both AARP and the Organization:

AARP
Mike Watson
Director, Livable Communities
601 E Street NW
Washington, DC 20049

County of Madison
Matthew Wechtel
Chairman, Board of Commmissioners
107 Elizabeth Lane
Marshall, North Carolina 28753

ACCEPTED AND AGREED TO BY:

AARP

By: _____

Printed Name: Mike Watson

Title: Director, Livable Communities

Date: _____

County of Madison

By: _____

Printed Name: Matthew Wechtel

Title: Chairman, Board of Commissioners

Date: June 11, 2024

North Carolina Office of State Budget and Management

Contract # 20402

This Agreement is hereby entered into by and between the NC Office of State Budget and Management (the "AGENCY") and Madison County (the "RECIPIENT") (referred to collectively as the "Parties").

1. EFFECTIVE TERM:

The RECIPIENT's performance period for this agreement shall be effective starting July 1, 2023, through October 3, 2025. The PARTIES' duties of record-keeping, monitoring, reporting, and auditing continue thereafter as provided below.

2. RECIPIENT'S DUTIES:

The RECIPIENT is authorized by this agreement to use funds for purposes referenced in the Current Operations Appropriations Act, Session Law (S.L.) 2023-134. The RECIPIENT's scope of work is a complete and concise scope of goods or services supported by this agreement and consistent with language in S.L. 2023-134. (See Appendix A).

The RECIPIENT agrees to use the funds in the amounts allocated for the budget cost items set forth in the RECIPIENT's Budget. RECIPIENT may reallocate and/or redistribute among budgeted items up to 10% in overall budget costs without the express written permission of the AGENCY.

The RECIPIENT understands and acknowledges that the total funding level available under this agreement will not exceed $1,200,000.00.

The RECIPIENT acknowledges they have provided the following additional documentation:

a. Internal Revenue Service W-9 form (includes address, Tax ID) _____
b. Electronic Payment Form & Supporting Document _____
c. Scope of Work – Appendix A _____
d. Policy addressing conflicts of interest _____
e. **Sworn** Statement of no overdue tax debts _____

The RECIPIENT understands and acknowledges required compliance with all statutory provisions outlined in G.S. 143C-6-22 Use of State funds by non-State entities, 9 N.C.A.C. Subchapter 3M and the requirements found in S.L. 2023-134, Section 5.3; 12.1 and 12.2.

The RECIPIENT shall ensure:

a. Funds are used for nonsectarian, nonreligious purposes only.
b. No more than $140,000 in State funds, including any interest earnings accruing from those funds, may be used for the annual salary of any individual employee of a nonprofit organization.

c. Interest earnings on funds shall be used for the same purposes for which the grant was made.
d. Submission of quarterly reports on financial and performance progress. This shall include the financial and performance progress of the RECIPIENT and all SUB-RECIPIENTS.
e. Compliance with 9 N.C.A.C. Subchapter 3M.0205.

Pursuant to G.S 143C-6-8, the RECIPIENT understands and agrees that funding shall be subject to the availability of appropriated funds. However, in the event of agreement termination due to lack of adequate appropriated funds, the AGENCY will ensure that it will pay for services and goods acquired and obligated on or before the notice of agreement termination.

3. AGENCY'S DUTIES & PAYMENT PROVISIONS:

The AGENCY shall ensure that funds allocated and disbursed pursuant to Session Law 2023-134 comply with the intent and guidance found in these Session Laws and ensure compliance with related state statutes and financial management standards.

The AGENCY is subject to the following requirements:

a. Upon execution of this contract and the RECIPIENT's submission of documents identified in Section 2 of this contract, the AGENCY shall pay the RECIPIENT the full amount as identified in the scope of work within 30 days.
b. Develop RECIPIENT quarterly financial and performance reporting document that shall incorporate the requirements of 9 N.C.A.C. Subchapter 3M.0205 and require the RECIPIENT to:
    i. Certify that funds received or held were used for the intended purpose.
    ii. Provide an accounting for funds received, interest earned, funds expended.
    iii. Provide activities, accomplishments, and performance measures.
    iv. Provide a list of employees and the amount of State funds used for the employee's annual salary.
    v. Provide supporting invoices, contracts, payroll information or other documents to support expenditures.
c. Provide a secure method for submitting financial and performance reports.
d. Conduct financial and performance monitoring until the contract is completed.
e. Funds will not revert until October 3, 2025.

4. FUNDS MANAGEMENT:

The RECIPIENT agrees that funds paid through this contract shall be subject to the following:

a. Accounted for in a separate fund and accounting structure within the RECIPIENT's central accounting and / or grant management system. This shall include accounting for interest earned on these funds.
b. All accounts payable disbursements, check register disbursements and related transactions shall be managed in a detailed manner that supports fully transparent accounting of all financial transactions associated with this funding allocations described in Section 3 above.
c. Expenditures for travel mileage, meals, lodging and other travel expenses incurred in the performance of this Contract shall be reasonable and supported by documentation. State rates should be used as guidelines. International travel shall not be eligible under this Contract.
d. If eligible, the RECIPIENT and all subrecipients shall:

i. Request from the North Carolina Department of Revenue a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to N.C.G.S. 105-164.14; and

ii. Exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their quarterly project status reports.

5. POST-GRANT AWARD DOCUMENTATION REQUIREMENTS:

The RECIPIENT agrees to submit the required quarterly report on or before the 10th day following the end of each quarter. The first report is due to the AGENCY during the quarter in which the funds have been received by the RECIPIENT. The AGENCY shall provide the format and method for reporting. All reports and supporting documents shall include the RECIPIENT and all SUB-RECIPIENT information and shall be submitted as prescribed by the AGENCY.

RECIPIENT and any SUB-RECIPIENTS agree that all program activity results information reported shall be subject to review and authentication as described in Paragraph 7 and RECIPIENT will provide access to work papers, receipts, invoices and reporting records, if requested by the AGENCY, as the AGENCY executes any monitoring or internal audit responsibilities.

RECIPIENTS and SUB-RECIPIENTS receiving $500,000 or more shall have a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book. The audit report must be provided to the AGENCY no later than nine months after the end of the RECIPIENTS fiscal year. This report shall be submitted as prescribed by the AGENCY. The cost of an audit conducted in conformance with the Yellow Book is an allowable cost for this grant.

6. AGREEMENT ADMINISTRATORS:

All notices permitted or required to be given by one Party to the other and all questions about the Agreement from one Party to the other shall be addressed and delivered to the other Party's Agreement Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Agreement Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Agreement Administrator by giving timely written notice to the other Party.

RECIPIENT and AGENCY Point of Contact	
RECIPIENT Contract Administrator	AGENCY Contract Administrator
Name: _____ Email: _____ Direct Phone: _____ Fiscal year end MONTH: _____	Cole Jordan NC Office of State Budget and Management 2 South Salisbury Street Raleigh, NC 27601 Direct Phone: 984-236-0633 Email: NCGrants@osbm.nc.gov

7. MONITORING AND AUDITING:

The RECIPIENT acknowledges and agrees that, from and after the date of execution of this Agreement and for five (5) years following its termination, the books, records, documents and facilities of the RECIPIENT are subject to being audited, inspected and monitored at any time by the AGENCY upon its request (whether in writing or otherwise). The RECIPIENT further agrees to provide AGENCY staff and staff of the Office of State Auditor with access to financial and accounting records to support internal audit, financial reporting and related requirements.

The RECIPIENT acknowledges and agrees that, regarding the grant funds, it will be subject to the audit and reporting requirements prescribed in G.S. 159-34, Local Government Finance Act – Annual Independent Audit, rules, and regulations. Such audit and reporting requirements may vary depending upon the amount and source of grant funding received by the RECIPIENT and are subject to change.

8. TAXES:

The RECIPIENT shall be considered to be an independent RECIPIENT and as such shall be responsible for all taxes. The RECIPIENT agrees to provide the AGENCY with the RECIPIENT'S correct taxpayer identification number upon the execution of this Agreement. The RECIPIENT agrees that failure to provide the AGENCY with a correct taxpayer identification number authorizes the AGENCY to withhold any amount due and payable under this Agreement.

9. SITUS:

This Agreement shall be governed by the laws of North Carolina and any claim for breach or enforcement of this Agreement shall be filed in State court in Wake County, North Carolina.

10. COMPLIANCE WITH LAW:

The RECIPIENT shall remain an independent RECIPIENT and as such shall be wholly responsible for the scope of work to be performed under this Agreement and for the supervision of his employees and assistants. The RECIPIENT represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of or have any individual contractual relationship with the AGENCY. The RECIPIENT shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of its business and work performance under this Agreement, including those of Federal, State, and local agencies having appropriate jurisdiction.

The Recipient acknowledges and agrees that, in its conduct under this Contract and in connection with any and all expenditures of grant funds made by it, it shall comply with the cost principles enunciated in the Code of Federal Regulations, 2 CFR, Part 200. The Recipient further acknowledges and agrees that, if it grants any of the grant funds awarded hereunder to one or more sub-recipients or sub-sub-recipients, the Recipient shall, by contract, ensure that said cost principles are made applicable to and binding upon any and all such SUB-RECIPIENTS, SUB-SUB-RECIPIENTS, etc. in their handling, use and expenditure of the funds awarded to the RECIPIENT hereunder.

11. TERMINATION OF AGREEMENT:

This agreement may be terminated by mutual consent upon sixty (60) days written notice to the other party, or as otherwise provided by law. As soon as reasonably possible following termination of this agreement, the amount of any residual unexpended funds shall be transferred to the AGENCY.

12. AMENDMENTS:

This Agreement may be amended in writing which documents approval of changes by both the AGENCY and the RECIPIENT.

13. AGREEMENT CLOSE-OUT PROCESS:

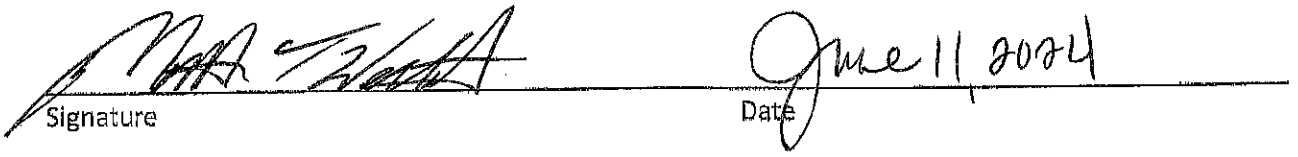
The RECIPIENT agrees to submit to the AGENCY a complete performance and expenditure status report (final quarterly report) within ninety (90) days after the completion of the project or final expenditure date, whichever is later. Unexpended funds should be promptly returned to the AGENCY at this time.

RECIPIENT will be deemed noncompliant if its final report is not submitted within the 90-day period stated above. Once the complete final performance and financial status report package has been received and evaluated by the AGENCY, the RECIPIENT will receive official notification of agreement close-out. The letter will inform the RECIPIENT that the AGENCY is officially closing the agreement and retaining all agreement files and related material for a period of five (5) years or until all audit exceptions have been resolved, whichever is longer.

14. AUTHORIZED SIGNATURE WARRANTY:

The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement. **In Witness Whereof,** the RECIPIENT and the AGENCY have executed this Agreement in duplicate originals, with one original being retained by each party.

RECIPIENT NAME



Signature

June 11, 2024

Date

Matt Wechtel

Printed Name

Chairman, Board of Commissioners

Title

NC OFFICE OF STATE BUDGET AND MANAGEMENT

Signature Date

Printed Name Title

1. GENERAL INFORMATION

This Statement of Work ("SOW" or the "Agreement") shall be the controlling contract between Zetron, Inc. and Madison County, NC ("Customer") (the "Agreement"). This Statement of Work and its accompanying appendices, if applicable, define the responsibilities of Zetron and the "Customer", listed below, during the construction of a Zetron MT-5 8 Channel Voted/Simulcast system (the "System") for the customer described below. The Equipment to be included in the System is listed in the design review documents. The Equipment list is subject to change. In conjunction with the Agreement between Zetron and Madison County, NC ("Customer") for this project, this document separates tasks to be performed by Zetron, Customer, and others. Tasks to be performed by others, if included in this document, are for informational purposes.

This SOW may reference the Contract, or other documents that are part of the Contract. In all cases, the most recent SOW (by signatory reference) will be the actual document for the construction of the System.

1.1 Project Identification

Identifying Name	Madison County, NC Simulcast VHF System
Project Number	Z22118
Contracting Party	Madison County, NC Sourcewell Member #175276
Customer End User	Madison County, NC
Customer's Address (contracting party)	PO BOX 579, Marshall, NC 28753-0579
Customer's Project Manager	TBD
Contract Terms (contract number)	Sourcewell Contract #042021-ZET
Shipping	F.O.B. destination.
Change Order Procedure	**Zetron change order form.**

1.2 Reference Documents and Contract Terms and Conditions in Order of Priority

- Sourcewell Contract #042021-ZET
- This Statement of Work
- Proposal Response: Madison Co, NC_Responsev1.0km

1.3 Delivery Schedule

Zetron and its subcontractor(s), if applicable, shall create a delivery schedule that meets the delivery requirements under the Contract. If the Contract did not contain a written delivery schedule, the completed, written delivery schedule shall be incorporated into the Contract.

1.4 Interrelationships

Zetron reserves the right to use subcontracted services.

1.5 Equipment

Zetron will manufacture, configure, and test RF Equipment including the hardware and software identified in this section.

The System shall include network management system, repeaters, power amplifiers, network switches, DC power supplies and distribution, site batteries, GPS reference, voting and simulcast controllers, Tx combiners, Rx multi-couplers, microwave backhaul, antennas, transmission line, equipment racks, and cabling to support the following:

- 4 Site VHF System
- System Voting
- System Simulcast
- Geo-redundant Network Management System
- 8 VHF mix-mode repeaters per site
- 1 RF Filtering System per site
- 1 DC power system per site
- 1 GPS reference per site
- 1 network ethernet switch per site
- Microwave backhaul at each site
- Critical Spares Kit

The System shall include interface cards, sub-rack assemblies, racks, and cabling to support the following at the EOC site:

- System Voting
- System Simulcast
- Geo-redundant Network Management System
- DFSI Interface
- 4 Simplex Radio Station VHF,
- 1 Simplex Radio Station 800 MHz *Antenna Systems*

The System shall include the following locations:

- EOC
  - Geo-redundant NMS
  - DFSI interface to existing dispatch console
  - Microwave Backhaul
  -
- Site 1 Big Knob
  - 8 Channels VHF P25 Mixed Mode100 Watt Repeater
  - Microwave Backhaul
- Site 2 Duckett
  - 8 Channels VHF P25 Mixed Mode 100 Watt Repeater
  - DC Power System
  - Rf Filtering System
  - Microwave Backhaul
  - 120ft Guyed Tower
- Site 3 Marshall
  - 8 Channels VHF P25 Mixed Mode 100 Watt Repeater
  - DC Power System
  - Rf Filtering System
  - Microwave Backhaul
  - 180ft Self-Support Tower
  - Shelter
- Site 4 Rich Mtn
  - 8 Channels VHF P25 Mixed Mode 100 Watt Repeater
  - DC Power System
  - Rf Filtering System
  - Microwave Backhaul
  - Shelter

1.6 Services

Project Management (development of a Project Timeline and System Test Plan, Factory Acceptance Testing, documentation, standard 1 year factory warranty, 8-year ZetronCare (years 2-9), and on-site training.

Installation assistance will be completed in a single contiguous trip. Technical training will be completed in a single contiguous trip. Operational training will be completed in a single contiguous trip. Expenses and labor incurred for additional trips will be billed through the change order process or billed separately.

1.7 Functionality

P25 IP based interconnected Voted/Simulcast LMR System consisting of modular MT-5 series LMR infrastructure. Includes 4 Rf sites with 8 VHF channels at each site allowing for site

roaming and wide area coverage. LMR System console connection consisting of DFSI interface to existing dispatch console. See technical overview for all details of LMR System.

1.8 Customer-Supplied Equipment

Any Customer-supplied equipment must be in working order and sent in its entirety, unless mutually agreed, to Zetron's facility at Customer's expense to enable Zetron to integrate said equipment into the System.

1.9 Project Management

Project management is an ongoing activity required of all parties for successful integration of the proposed Equipment. Zetron will assign a project manager or single point of contact ("Zetron Project Manager") who will manage the project remotely. Prime Contractor will assign a project manager who will provide primary on-site project management. The Customer will be required to provide a single point of contact for the implementation of this SOW. The project managers will be responsible for contract administration, scheduling, and monitoring progress of the assigned deliverables of their respective organizations. Formal communications are to be channeled through the project managers with direction provided by the Zetron Project Manager.

Formal communications are not to be routed directly between subcontractors and Customer, except as otherwise specifically stated in the agreement or as mutually agreed by all parties during project execution.

1.10 Project Kick-Off Meeting

A project kick-off meeting will be scheduled before installation of the System begins. This meeting is a working session, which uses the Zetron SOW, the Zetron site survey form and other pertinent documents as the basis for fully developing the implementation plan.

Contract clarification and project change order procedures will be reviewed and a formal process will be implemented for communicating any and all information that clarifies the Contract.

During the meeting Zetron, Prime Contractor, and Customer will finalize the implementation schedule. At the conclusion of the meeting all tasks will have been clearly defined, with all parties understanding what is expected of them.

1.11 Project Planning

Zetron will prepare a project plan that defines the management processes, procedures, and project timeline that will be followed to deliver the System and Services described in the Contract. The project plan is an internal document and will include a description of the support services to be provided by Zetron. The project plan may be submitted to Customer. The project plan will be used to guide all of Zetron's activities and to monitor and track Zetron's progress against the timeline and milestones established in the plan. The project plan will include a discussion and details on the following major elements:

- Project scope (includes an overview, definitions and glossary, project summary, roles and responsibilities, etc.)
- Project management (includes approach, project organization, project manager and task leaders, Zetron design reviews, schedule, project meetings (person-to-person and remote via telephone), acceptance criteria, etc.)
- System deliverables (includes descriptions of equipment being provided and information on System requirements, etc.)
- Installation plans and schedule (includes information on the site survey, site installation plans, site preparation, and schedule for equipment deployment and installation)
- Testing and acceptance (includes testing, optimization, and the acceptance process, including implementing the acceptance test plan)
- Documentation and publications (includes a description of general requirements and a summary of documentation deliverables)
- Training (includes training plan, training course syllabi, and a description of recommended training materials)
- Support (includes warranty service and maintenance service plans following beneficial use of the System by Customer, which begins upon successful completion of the Site Acceptance Test (SAT))

1.12 Change Orders / Modifications

Zetron and Customer shall follow Zetron's change order process unless otherwise mutually agreed.

1.13 Site Surveys

Zetron may survey the facilities where the equipment will be installed. The purpose of the survey is to provide information to Zetron of obvious site-specific requirements. It may include a meeting to discuss programmatic and technical issues such as:

- Schedules
- Milestones
- RF Surveys
- Environmental Factors
- Site Safety Issues
- Zetron procedures

1.14 Preliminary Design Review (PDR)

A Preliminary Design Review (PDR) will be completed to capture the technical specifications of the design and when finalized and approved, serves as an authorization to proceed. The PDR is considered a "Pass" if the participants agree they have a reasonable approach to the System design and have obtained design consensus. It is possible that at this point there may still be some minor outstanding design issues to resolve.

1.15 User Interface

N/A

1.16 Integration of Systems

The System will be integrated into Customers existing dispatch console.

1.17 User Training

The training plan will be mutually agreed between Customer and Zetron.

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2. SITE ASSUMPTIONS & CUSTOMER DELIVERABLES

2.1 Building/ Construction Permits and Licenses

Customer is responsible for any permits, licenses, or applications for the site(s) where the System will be installed. Zetron will supply Customer with information regarding the System that is required to complete the permit and license applications. No engineering or licensed professional engineering certifications are included in Zetron's proposal to Customer or the Contract, but if requested by Customer, these certifications may be provided as change orders. This includes, but is not limited to: electrical, heating, ventilation, cooling, plumbing, structural, environmental, and seismic.

Zetron has neither included in its proposal nor accepts any responsibility for changes in the SOW that might be required by any city, county or state permit approval agency and would impact either the permit application process or the actual work to be completed as outlined. Any such changes or upgrades of pre-existing conditions identified as required to meet current city, county, state or other applicable codes will be changes to the SOW and handled as change orders.

2.2 Authorizations

Customer must identify the person(s) with signatory authority for change orders, contract modifications, milestones, and payment authorizations.

2.3 Requests for Information

Customer shall provide information necessary for design of the System. This includes but is not limited to: floor layouts, furniture specifications, existing system interfaces & GUI, radio, administrative telephone, call groups, logger, digital I/Os, alarms, demarcation & punch block configuration.

2.4 Database Configuration Files

Customer is responsible for obtaining all current configurations used in their existing communication system that may be utilized in the System. The information includes, but is not limited to: paging tones and codes, ID's, site locations and frequencies, individual signaling databases, alias, and speed dial.

2.5 Database Entry Requirements

Customer is responsible for creating large database files. Customer will provide staff to input databases in excess of 100 entries per file. The effort will include, but is not limited to: paging tones and codes, trunked radio talk-groups and ID's, site locations and frequencies, individual signaling databases, alias, and speed dial. Zetron will participate in the instruction

process required to enable the Customer-assigned individual(s) to properly input the initial database entries.

2.6 Database Accuracy

Customer is responsible for the accuracy of all database entries. This includes submitting accurate information for entry into the appropriate database. Prior to System cutover, Customer is responsible for verifying the data and testing the results, e.g., page each field unit to ensure the accuracy of the entries. An error report should be kept by the console operators for submitting error corrections to Customer's system administrator, dispatch supervisor, or a designated individual trained to update and correct each database, as an ongoing effort after the initial entry.

2.7 Site Preparatory Responsibility

Customer is responsible for preparing the facility and/or radio infrastructure for installation of the System. This duty is Customer's, as they are responsible for maintaining the dispatch infrastructure. Items that are Customer's responsibility include, but are not limited to, installation of building wiring as needed, including all UPS, line protectors, line conditioners, and surge protectors, cross-connections to the network (e.g., E1 or T1 links between the center and the radio network, leased lines, T1 and/or 4W interfaces to connect remote operator positions and their audio streams to the CCE), Demarcation Line level specification testing and repair, radio and telephone interface wiring, cable pulls (e.g., between the CCE and console positions), furniture modifications and installation of custom monitor mounting, lighting, single point grounding, cabling from demarcation to the System.

Customer is responsible for confirming with Zetron cable type and cable run lengths to ensure specification compatibility. Customer must provide link testing results. Customer is responsible for confirming site readiness prior to deployment.

2.7.1 Site Deficiencies

Customer is responsible for correcting or having corrected at its expense all site deficiencies identified by Zetron or others.

2.7.2 Floor Layout

It is the responsibility of Customer to provide appropriate space to house Zetron's fixed equipment. No work will proceed without Cus tomer's written approval of equipment placement.

A dedicated space on the wall of the communications room for the demarcation of System circuits is required with adequate space for required demarcation punch blocks. Customer must mount the split block type punch down block to the demarcation wall in preparation for

System installation. For cable tray installation, the power and ground must be run separately from audio signals. Zetron recommends running all audio and signal cables in the overhead cable trays, away from the power and ground. The cable trays will need to be high enough to allow the System cabinets to sit underneath. The cable trays should provide a path for voice and signal cable routing between the System cabinets and the demarcation wall. If the room has a raised floor that allows for the routing of power and ground beneath the cabinet, then Zetron recommends using the raised floor space. If such space is utilized, Customer must provide appropriate access through the raised floor directly below the System cabinet footprint.

Marking and labeling demarcation, punch blocks and Customer-supplied cables are Customer's responsibility. Customer shall supply Zetron with information depicting demarcation and punch block location and marking.

2.7.3 Electrical

Customer must provide adequate AC electrical power. Zetron will provide the AC to DC power supplies. DC power distribution and site batteries.

Customer will have AC outlets for the Equipment racks installed as receptacles directly above or below the footprint of the racks. If Customer positions the outlets below, Customer will provide appropriate access through raised floors directly below the cabinet footprint. The exact number of receptacles required will be determined prior to PDR. Locking receptacles are the responsibility of Customer. If overhead locking receptacles are used for equipment power, it will be the responsibility of Customer to supply and install UL approved locking plugs for the multiple outlet AC surge protector power cords. Customer must confirm in writing that each of these circuits was tested and is currently ready for the Zetron installation by providing a signed report listing the results of testing. Zetron will not connect to any circuit deemed not suitable as outlined in the Zetron requirements' specifications. Zetron will not be responsible for correcting these deficiencies.

Zetron will provide a detailed document which identifies the power requirements of the system. This document includes circuit size (rating), outlet type, quantity, loading, and location of each circuit.

2.7.4 Grounding

Customer is responsible for providing a Master Ground Bus Bar (MGB) within each equipment site. The MGB must be bonded to the external grounding electrode system with No. 2 AWG, or larger, stranded or solid tinned copper grounding conductor. MGB must have adequate capacity to support the addition of Zetron equipment cabinet/rack bonding conductors (typically two No. 6 AWG conductor and associated lug per cabinet/rack). Please reference the detailed grounding documentation to determine the required grounding scheme for the project. Grounding sizing and design may change based on the quantity and type of equipment specific to each project.

2.7.5 Fresh Air Ventilation, Heating, Air-Conditioning

Customer is responsible for building ventilation, heating, or air-conditioning at any equipment location. Adequate ventilation must be provided for CCE and for any furniture housing position hardware.

2.7.6 Remote Access

Customer will provide a means for remotely accessing the System for on-going technical support services. At a minimum, this can be in the form of a standard analog telephone (POTS) line or analog PBX extension within 6 feet of the NMS equipment rack located at the EOC. This phone line must support dial-up modem type protocols up to 56K and is in addition to the phone lines being provided for interfacing to the System telephone line interface cards. Alternately, Customer may substitute a VPN or other type of high-speed network access if agreed to by both parties.

2.7.7 Telephone and Radio Circuit Signal and Line Levels

N/A

2.8 System Testing and Acceptance

Refer to Section 3.12, System Testing and Acceptance, for Customer's responsibilities.

2.9 Facilities and Access

Keys or on-site access to the equipment rooms, cabling installation areas, site gates, cabinets and site shelters are to be provided by Customer as required by Zetron. Normal access hours are to be negotiated between Customer and Zetron. If required by Zetron, Customer shall provide a secure room during the implementation phase of the project. This room will be used by Zetron onsite personnel for its operations; for temporarily storing System components and securing test equipment and tools; and as an office for the implementation team.

2.10 Application Programming Interface Requirements

Customer is responsible for any costs incurred by equipment manufacturers for modifications that are required to comply with a Zetron API. This includes the cost for vendors to implement the API in their equipment as well as any licensing costs associated with the API.

2.11 Time Source

Zetron shall provide the GPS time source for radio system.

2.12 Spares

Customer will maintain spares purchased as a critical spares kit. Customer is responsible for coordinating the utilization of spares required for repair. Spares must be maintained in a controlled environment and protected from electrostatic discharge. Spares should be regularly inventoried and maintained per the maintenance agreement.

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3. ZETRON DELIVERABLES

3.1 Project Management

Zetron will provide primary project management according to this SOW. In order to reduce the overall cost to Customer, this project management effort will be performed remotely.

3.2 Project Schedule

After receipt of the signed System Contract, or a purchase order, Zetron will provide Customer with a project schedule.

3.3 Qualified Personnel

Zetron will provide qualified personnel for installation assistance.

3.4 System Integration

Zetron will build, integrate, and test components at Zetron's facility prior to deployment at Customer's facilities. The System test configuration will be determined during the project-planning task. The System will be tested during the Factory Acceptance Test (FAT). Once the FAT has been successfully completed and approved by Customer, the System will be released for shipment.

3.5 Equipment Delivery

Zetron will arrange for delivery of all equipment to Customer as outlined in the established implementation plan. Warehousing of equipment will be the responsibility of Customer.

3.6 Installation

Installation assistance includes the following tasks that may be performed by Zetron, a qualified subcontractor, or a combination of the two unless otherwise stated:

- Equipment Racks
- Antennas
- Transmission Line
- Cabling
- Site Construction
  - Towers
  - Shelters

3.7 Equipment

Zetron will install the applicable radio system equipment per industry standard installation best practices. Upon completion of the fixed equipment installation, Zetron will check the System for proper operation.

3.8 Cables and Labels

All cables will be labeled with a unique identifier. As-built documentation will be supplied with the equipment which allows complete cross reference of cable material, connectors, to/from information, and Zetron part numbers for replacement.

3.9 Complete Termination of Sub-System

All equipment cables will be terminated as required.

3.10 Load Application Parameters on all Equipment

Where applicable, the application software will be loaded, System parameters set, and features tested. The database will be programmed and the System operating parameters will be adjusted for Customer-specific requirements. Configuration files will be set up and verified as applicable for Customer-specific requirements.

3.11 Site Clean-up

All packing materials and debris will be handled as agreed. Decommissioning and removal/disposal of existing old equipment is the responsibility of Customer.

3.12 System Testing and Acceptance

Upon completion of the System installation, a visual inspection of the installation and the System Site Acceptance Test ("SAT") will be performed by a Zetron representative. It will be witnessed by Customer's project manager or their representative. Customer's approval of the SAT will serve as confirmation that the installation process was completed, and that Zetron has delivered a working System.

Each portion of the SAT will be marked as either passed or failed. When a test point has passed, it will not be tested again. Failed test points will be corrected and then re-tested. The correction/re-testing process will take place on the repaired/replaced test points, until all points have passed.

For any portion of the test that cannot be completed due to circumstances outside the control of Zetron, Zetron reserves the right to alter that portion of the test, default to "passed", or mutually agree with Customer on an alternative approach.

3.13 Training

3.13.1 Technical Training

Note that technical training can be conducted at Zetron's facility and can be made available prior to System installation immediately following Factory Acceptance Testing. Technical training is most efficient, however, when given on-site using the actual installed equipment because physical location of components and final System configuration are key factors in maintaining the System. On-site technical training will comprise standard technical content, focused where possible to cover the configuration applicable to the audience. Training will cover function, installation (when Customer is providing the installation services), configuration, and maintenance of System equipment and software. Zetron will provide training materials in the form of standard product manuals and other handouts.

3.13.2 Operational Training

Not applicable to this project.

3.13.3 Training Environment

On-site classes are taught at Customer's location(s).

For operational training, Zetron instructors bring a laptop PC and projector. Customer must provide a power source, writing surface (flipchart or whiteboard), and a projector screen or blank light-colored wall. Because operational training requires access to a configured, functional system and accompanying consoles, for an additional charge Zetron may be able to provide equipment for training at Customer's location.

The nature of on-site technical training may require that it be conducted in a blend of classroom and less formal environments, depending on access to Customer's actual installed equipment.

Factory classes are taught at Zetron's facility, in either a dedicated training environment on actual configured systems and consoles, or as part of FAT on Customer's actual equipment in a laboratory environment.

3.13.4 Training Materials

Training is conducted using lecture, live demonstration, and hands-on practice. Each attendee will receive copies of training materials used in class.

3.14 Manuals

3.14.1 Operation Manuals

The operator manuals will contain information, instructions, and procedures, accompanied by diagrams and on-line help files as appropriate, necessary to operate the System as delivered.

3.14.2 Installation and Maintenance Manuals

The installation and maintenance manuals will include the technical information necessary to install and maintain the System.

3.14.3 As-built Documentation

As built documentation will include System drawings and supporting information depicting the System configuration after installation.

THIS AREA IS INTENTIONALLY LEFT BLANK.

This Statement of Work is agreed to by the parties' authorized representatives.

Zetron, Inc.		**Customer:**	
Signature:		Signature:	
Name:		Name:	Matt Weichel
Title:		Title:	Chairman
Date:		Date:	6/11/24

EXHIBIT A - PRICING & PAYMENT SCHEDULE

Milestone	Date	Contract Payment %	Contract Dollars
Upon Contract Execution	June 2024	10%	$290,113.87
Delivery of Equipment	TBD	60%	$1,740,683.21
Installation	TBD	25%	$725,284.67
Completion of Site Acceptance Test (SAT)	TBD	5%	$145,056.93
		Sub Total	**$2,901,138.68**
Maintenance Services - Full Support Package (billed annually)		maintenance years 2-9	$905,132.64
		Contract Price	**$3,806,271.32**

1. The ZetronCare Support Plan fee of $905,132.64 shall be paid in annual installments of $113,141.58 each. Each annual installment is due to Zetron prior to the beginning of each 12-month service period. Zetron will invoice Customer for the annual installment at a minimum of 45 days prior to the beginning of the service period.

2. Maintenance services - full ZetronCare Support Plan for year 1 and year 10 is included in the Contract Price.

3. Any delay caused by the Customer will result in a day for day delay in the due date of all subsequent milestones.

4. Milestone Dates Agreement: Both Zetron and the Customer acknowledge and agree that the milestone dates will remain 'To Be Determined' until the following conditions are met: (a) Both parties reach a mutual agreement on the specific delivery dates and (b) The Customer receives the Federal Grant funding. Any subsequent changes to the agreed-upon milestone delivery schedule shall require the mutual consent of both parties. Such changes will not become effective or be considered part of this Contract until documented in writing.

5. All dollars in this table are expressed as U.S. Dollars and are based on a total contract value equal to the Contract Price set forth above.

6. Taxes are not included in the above amounts. Invoice totals shall include any applicable taxes.

7. Payment is due NET30 days.

8. Failure to make a timely payment may cause a delay in delivery of any subsequent delivery milestones.

9. If Customer delays 15 consecutive days or more, payment becomes due for the applicable milestone.

EXHIBIT B – CHANGE ORDER FORM

Change Order

Project Name:	
Contract Number:	
Change Order Number:	

Vendor: Zetron, Inc.
PO Box 97004
Redmond, WA 98073-9704
Attn: Customer Fulfillment Dept. / Project Manager

Summary: *Enter summary of change*

1.0 *enter change description*

2.0 *enter change description*

3.0 *enter change description*

4.0 *enter change description*

Offer Valid until mm/dd/YYYY

EXCEPT AS PROVIDED IN THIS CHANGE ORDER, ALL OTHER TERMS AND CONDITIONS IN THE ABOVE REFERENCED CONTRACT REMAIN IN FULL FORCE AND EFFECT.

Additional time for this change:	
Revised Completion Date:	

Original Contract Amount:	
Previously Approved Change Orders:	
Current Contract Amount:	$0.00
Previously submitted and pending Orders	
This Change Order Amount:	$0.00

Zetron, Inc.

Authorized Signatory:	**Date:**
Printed Name:	**Title:** Project Manager
Authorized Signatory:	**Date:**
Printed Name:	Title:

EXHIBIT C – DELIVERY SCHEDULE

To be completed by both Parties at project kickoff.

MILESTONE (responsible party)	DATE

NOTES:

EXHIBIT D – PROJECT SPECIFIC MAINTENANCE OR SERVICE PLAN

CONTRACT ADDENDUM
FOR CONTRACTS WITH ANY DEPARTMENT OF
MADISON COUNTY GOVERNMENT

CONTRACTOR: Zebra

COUNTY DEPARTMENT: EM

SUBJECT OF CONTRACT: Comm. Towers

DATE/TERM OF CONTRACT: 6/11/24

Not withstanding any provision contained in the above-referenced Contract or Agreement which may be to the contrary, the following provisions are incorporated and shall apply, supplant and control:

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

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

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

No waiver of governmental immunity; Violation of law. Except for waiver of governmental immunity resulting from the execution of a valid contract, Madison County makes no other waiver of governmental immunity. If any provision of the Contract or Agreement is in violation

of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Madison County.

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

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

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

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

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

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

For the CONTRACTOR: _____ Title: _____

For MADISON COUNTY _____ Title: 6/11/24

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

By: Kay Ledford
Madison County Finance Officer

Juvenile Crime Prevention Council Certification

Fiscal Year: 2024-2025

County: **Madison**	Date: **05-18-2024**
G.S. 143B-853 allows for a 2-year funding cycle for programs that meet the requirements of the statute and have been awarded funds in a prior funding cycle. Indicate below if the JCPC plans to allow for a 1-year or 2-year funding cycle. **(Check 2-year if the JCPC has a mixture of 1-year and 2-year funding.)**	
1-Year Funding: FY 2024-2025	2-Year Funding: FY and FY

CERTIFICATION STANDARDS

STANDARD #1 - Membership

A. Have the members of the Juvenile Crime Prevention Council been appointed by county commissioners?	Yes
B. Is the membership list attached?	Yes
C. Are members appointed for two-year terms and are those terms staggered?	Yes
D. Is membership reflective of social-economic and racial diversity of the community?	Yes
E. Does the membership of the Juvenile Crime Prevention Council reflect the required positions as provided by N.C.G.S. §143B-846?	No

If not, which positions are vacant and why?
Faith and Defense Attorney due to scheduling conflicts.

STANDARD #2 - Organization

A. Does the JCPC have written Bylaws?	Yes
B. Bylaws are ☐ attached or ☒ on file (Select one.)	
C. Bylaws contain Conflict of Interest section per JCPC policy and procedure.	Yes
D. Does the JCPC have written policies and procedures for funding and review?	Yes
E. These policies and procedures ☐ attached or ☒ on file. (Select one.)	
F. Does the JCPC have officers and are they elected annually?	Yes

JCPC has: ☒ Chair; ☒ Vice-Chair; ☒ Secretary; ☒ Treasurer.

STANDARD #3 - Meetings

A. JCPC meetings are considered open and public notice of meetings is provided.	Yes
B. Is a quorum defined as the majority of membership and required to be present in order to conduct business at JCPC meetings?	Yes
C. Does the JCPC meet six (6) times a year at a minimum?	Yes
D. Are minutes taken at all official meetings?	Yes
E. Are minutes distributed prior to or during subsequent meetings?	Yes

STANDARD #4 - Planning

A. Does the JCPC conduct a minimum of biennial planning process which includes a needs assessment, monitoring of programs and funding allocation process? Yes

B. Is this Annual or Biennial Plan presented to the Board of County Commissioners and to DPS? Yes

C. Is the Funding Plan approved by the full council and submitted to Commissioners for their approval? Yes

STANDARD #5 - Public Awareness

A. Does the JCPC communicate the availability of funds to all public and private non-profit agencies which serve children or their families and to other interested community members? (☒ RFP, distribution list, and article attached) Yes

B. Does the JCPC complete a minimum of biennial needs assessment and make that information available to agencies which serve children or their families, and to interested community members? Yes

STANDARD #6 – No Overdue Tax Debt

A. As recipient of the county DPS JCPC allocation, does the County certify that it has no overdue tax debts, as defined by N.C.G.S. §105-243.1, at the Federal, State, or local level? Yes

Briefly outline the plan for correcting any areas of standards non-compliance.

We continually seek to fill Council vacancies.

Having complied with the Standards as documented herein, the Juvenile Crime Prevention Council may use up to $15,500 of its annual Juvenile Crime Prevention fund allocation to cover administrative and related costs of the council. Budget pages (sections VI and VII) printed from NCALLIES detailing the expenditure's must be attached to this certification.

The JCPC Certification **must be received by DPS by June 30th annually.**

JCPC Administrative Funds
SOURCES OF REVENUE

DPS JCPC Only list requested funds for JCPC Administrative Budget.	$800.00
Local	
Other	
Total	$800.00

Tommy Pulley — 5-20-2024

JCPC Chairperson — Date

Chairman, Board of County Commissioners or Designee — Date 6/11/24

DPS Designated Official Date

Juvenile Crime Prevention Council Certification (cont'd)

Madison County FY 2024-2025

Instructions: N.C.G.S. § 143B-846 specifies suggested members be appointed by county commissioners to serve on local Juvenile Crime Prevention Councils. In certain categories, a designee may be appointed to serve. Please indicate the person appointed to serve in each category and his/her title. Indicate appointed members who are designees for named positions. Indicate race and gender for all appointments.

Specified Members	Name	Title	Designee	Race	Gender
1) School Superintendent or designee	Lisa Gahagan	Asistant Sup.	☒	w	f
2) Chief of Police or designee	Joe Drinkwater	Counselor	☒	w	m
3) Local Sheriff or designee	Stephen Carver	Detective	☒	w	m
4) District Attorney or designee	Brandi Deyton	Manager	☒	w	f
5) Chief Court Counselor or designee	John Autry	Chief Counselor	☐	w	m
6) Director, Local Management Entity/Managed Care Organization (LME/MCO), or designee	Bryan Creech	Vaya System of Care Coordinator	☐	w	m
7) Director DSS or designee	Connie Harris	Director	☐	w	f
8) County Manager or designee	Rod Honeycutt	Manager	☐	w	m
9) Substance Abuse Professional	Bendik Clark	MD		w	m
10) Member of Faith Community					
11) County Commissioner	Bill Briggs	Commissioner		w	m
12) A person under the age of 21	Sarah Ball	Student		w	f
13) A person under the age of 21, or a member of the public representing the interests of families of at-risk juveniles	Alanna Greene	Student		w	f
14) Juvenile Defense Attorney					
15) Chief District Judge or designee	Jake Morrow	Juvenile Counselor	☒	w	m
16) Member of Business Community	Larry Peek	Business Owner		w	m
17) Local Health Director or designee	Heather Sharp	Supervisor	☒	w	f
18) Rep. United Way/other non-profit	Bruce Muray	Director EMYS		w	m
19) Representative/Parks and Rec.	Chris Maney	Director		w	m
20) County Commissioner appointee	Tom Field	Retired		w	m
21) County Commissioner appointee					
22) County Commissioner appointee					
23) County Commissioner appointee					
24) County Commissioner appointee					
25) County Commissioner appointee					
26) County Commissioner appointee					

SECTION VII

JCPC Certification Budget Pages

Program: County Juvenile Crime Prevention Council

Fiscal Year 2024-2025 Number of months

	Cash	In-Kind	Total
I. Personnel Services	$600		$600
120 Salaries & Wages			
180 Fringe Benefits			
190 Professional Services	$600		$600
II. Supplies & Materials			
210 Household & Cleaning			
220 Food & Provisions			
230 Education & Medical			
240 Construction & Repair			
250 Vehicle Supplies & Materials			
260 Office Supplies & Materials			
280 Heating & Utility Supplies			
290 Other Supplies & Materials			
III. Current Obligations & Services	$200		$200
310 Travel & Transportation			
320 Communications			
330 Utilities			
340 Printing & Binding			
350 Repairs & Maintenance			
370 Advertising	$200		$200
380 Data Processing			
390 Other Services			
IV. Fixed Charges & Other Expenses			
410 Rental of Real Property			
430 Equipment Rental			
440 Services & Maint. Contracts			
450 Insurance & Bonding			
490 Other Fixed Charges			
V. Capital Outlay			
510 Office Furniture & Equipment			
530 Educational Equipment			
540 Motor Vehicle			
550 Other Equipment			
580 Buildings, Structures & Improv.			
Total	$800		$800

SECTION VI (1)

BUDGET NARRATIVE

County Juvenile Crime Prevention Council FY 2018-2019

Provide justification of each line item entry in the Line Item Budget section.

Item #	Justification	Expense	Indicate In-Kind items by YES In-Kind?
190	Reimburse Student for clerical services	$600	
370	Publish RFP in local paper	$200	
	TOTAL	$800	

Section VI (2)

For each employee list the following information

Job Title	Annual or Hourly Wage	Months of Employment

Madison County

NC DPS - Community Programs - County Funding Plan

Attachment 2.7

Available Funds: $ $96,465 Local Match: $ $21,689 Rate: 20%

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTHER	Total	% Non DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/ Federal	Funds		
1	JCPC Admin	$800						$800	
2	EMYS Madison Team Success-Madison county Schools	$42,995	$8,599		$2,556			$54,150	21%
3	Juvenile Mediation - Mediation and Restorative Justice Center	$3,500	$700					$4,200	17%
4	Kids at Work - Aspire Youth and Family, Inc.	$10,000	$2,000					$12,000	17%
5	Project Challenge - Project Challenge North Carolina, Inc.	$31,170	$6,234					$37,404	17%
6	Sentencing Circles -Mediation and Restorative Justice Center	$8,000	$1,600					$9,600	17%
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
	TOTALS:	$96,465	$19,133		$2,556			$118,154	18%

The above plan was derived through a planning process by the Madison County Juvenile Crime Prevention Council and represents the County's Plan for use of these funds in FY 2024-2025.

Amount of Unallocated Funds _____

Amount of funds reverted back to DPS _____

Discretionary Funds added _____

Chairperson, Juvenile Crime Prevention Council 5-16-24 (Date)

Chairperson, Board of County Commissioners 6/11/24 (Date)
or County Finance Officer

check type ☐ initial plan ☐ update ☐ final

----DPS Use Only----

Reviewed by _____ _____
Area Consultant Date

Reviewed by _____ _____
Program Assistant Date

Verified by _____ _____
Designated State Office Staff Date

ver 03/04/2016

Code	Description	Medicaid Rates	Dentaquest Rates	Cigna Rates	Private Practice Rates	Aetna DMO Rates	Guardian Rates	Delta Dental Rates
D0120	Periodic Oral Evaluation	$28.37	$31.00	$34.00	$55.00	$45.00	$35.00	$35.00
D0140	Limited Oral Evaluation - Problem Focused	$10.44	$52.00	$45.00		$63.00	$55.00	$63.00
D0145	Oral Evaluation For A Patient Under Three Years Of Age And Counseling With Primary Caregiver	$39.18	$52.00	$42.00		$62.00	$63.00	$63.00
D0150	Comprehensive Oral Evaluation - New Or Established Patient	$13.07	$56.00	$53.00	$97.00	$80.00	$63.00	$71.00
D0170	Re-Evaluation - Limited, Problem Focused (Established Patient; Not Post-Operative Visit)	$34.60	$45.00	$53.00		$65.00	$46.00	$57.00
D0210	Intraoral - Complete Series (Including Bitewings)	$78.97	$101.00	$84.00	$153.00	$126.00	$109.00	$123.00
D0220	Intraoral -Periapical First Film	$16.40	$20.00	$16.00		$26.00	$22.00	$22.00
D0230	Intraoral - Periapical Each Additional Film	$13.23	$16.00	$13.00	$27.00	$23.00	$22.00	$22.00
D0270	Bitewing - Single Film	$12.47	$17.00	$16.00	$33.00	$26.00	$21.00	$21.00
D0272	Bitewings - Two Films	$20.35	$30.00	$26.00	$52.00	$41.00	$33.00	$33.00
D0273	Bitewings - Three Films	$27.79	$38.00	$31.00			$38.00	$38.00
D0274	Bitewings - Four Films	$35.29	$45.00	$38.00	$59.00	$58.00	$47.00	$47.00
D0330	Panoramic Film	$65.18	$82.00	$68.00	$180.00	$100.00	$86.00	$112.00
D0470	Diagnostic Casts	$47.06	$72.00	$72.00			$150.00	$150.00
D1110	Prophylaxis - Adult	$40.91	$56.00	$63.00	$107.00	$82.00	$67.00	$77.00
D1120	Prophylaxis - Child	$29.98	$43.00	$47.00	$80.00	$61.00	$49.00	$59.00
D1206	Topical Fluoride Varnish; Therapeutic Application For Moderate To High Caries Risk Patients	$17.29	$27.00	$22.00	$45.00	$40.00	$32.00	$32.00
D1208	Topical Application Of Fluoride	$17.64	$22.00	$22.00	$45.00		$35.00	$35.00
D1351	Sealant - Per Tooth	$37.44	$48.00	$38.00	$66.00	$54.00	$42.00	$48.00
D1354	Interim Caries Arresting Medicament Application - Per Tooth	$11.00	$32.00	$22.00			$35.00	$41.00
D1510	Space Maintainer - Fixed - Unilateral	$210.06	$258.00	$268.00	$515.00	$286.00	$260.00	$300.00
D1516	Space Maintainer - Fixed - Bilateral, Maxillary	$270.55	$436.00	$329.00			$426.00	$526.00
D1517	Space Maintainer - Fixed - Bilateral, Mandibular	$270.55	$436.00	$329.00	$636.00		$426.00	$526.00
D2330	Resin-Based Composite - One Surface, Anterior	$72.49	$107.00	$95.00	$206.00	$147.00	$115.00	$136.00
D2331	Resin-Based Composite - Two Surfaces, Anterior	$99.55	$136.00	$115.00	$221.00	$182.00	$144.00	$161.00
D2332	Resin-Based Composite - Three Surfaces, Anterior	$125.86	$165.00	$138.00	$283.00	$223.00	$174.00	$207.00
D2335	Resin-Based Composite - Four Or More Surfaces Or Involving Incisal Angle (Anterior)	$154.18	$191.00	$145.00	$348.00	$287.00	$208.00	$246.00
D2390	Resin-Based Composite Crown, Anterior	$190.63	$221.00	$212.00	$472.00		$302.00	$302.00
D2391	Resin-Based Composite - One Surface, Posterior	$90.40	$122.00	$110.00		$162.00	$130.00	$134.00
D2392	Resin-Based Composite - Two Surfaces, Posterior	$116.92	$161.00	$147.00	$265.00	$211.00	$157.00	$169.00
D2393	Resin-Based Composite - Three Surfaces, Posterior	$164.90	$195.00	$174.00	$330.00	$268.00	$199.00	$238.00

Attachment 2.8

D2394	Resin-Based Composite - Four Or More Surfaces, Posterior	$183.46	$221.00	$200.00	$385.00	$318.00	$221.00	$265.00
D2930	Prefabricated Stainless Steel Crown - Primary Tooth	$196.71	$206.00	$159.00		$246.00	$206.00	$247.00
D2931	Prefabricated Stainless Steel Crown - Permanent Tooth	$179.65	$230.00	$162.00		$296.00	$230.00	$276.00
D2940	Sedative Filling	$43.75	$75.00	$63.00		$112.00	$80.00	$95.00
D2950	Core Buildup, Including Any Pins	$198.08	$183.00	$152.00		$248.00	$195.00	$232.00
D3220	Therapeutic Pulpotomy (Excluding Final Restoration)	$89.20	$130.00	$110.00	$142.00	$182.00	$228.00	$228.00
D4341	Periodontal Scaling And Root Planing - Four Or More Contiguous Teeth Per Quadrant	$110.59	$189.00	$159.00	$295.00	$230.00	$247.00	$255.00
D4342	Periodontal Scaling And Root Planing - One To Three Teeth Per Quadrant	$64.33	$110.00	$112.00	$104.00	$166.00	$136.00	$136.00
D4355	Full Mouth Debridement To Enable	$74.11	$123.00	$95.00	$102.00	$167.00	$131.00	$156.00
D4910	Periodontal Maintenance	$54.55	$102.00	$89.00		$125.00	$102.00	$122.00
D5110	Complete Denture - Maxillary	$645.30	$927.00	$824.00	$1,900.00	$1,564.00	$1,100.00	$1,285.00
D5120	Complete Denture - Mandibular	$645.30	$889.00	$824.00	$1,900.00	$1,564.00	$1,100.00	$1,285.00
D5130	Immediate Denture - Maxillary	$697.85	$966.00	$861.00	$2,065.00		$1,300.00	$1,300.00
D5140	Immediate Denture - Mandibular	$697.85	$847.00	$861.00	$2,065.00		$1,300.00	$1,300.00
D5211	Maxillary Partial Denture - Resin Base	$477.07	$607.00	$613.00	$1,569.00	$1,050.00	$900.00	$900.00
D5212	Mandibular Partial Denture - Resin Base	$477.07	$713.00	$613.00	$1,569.00	$1,050.00	$900.00	$900.00
D5410	Adjust Complete Denture - Maxillary	$34.99	$54.00	$50.00	$42.00	$82.00	$60.00	$60.00
D5411	Adjust Complete Denture - Mandibular	$34.99	$50.00	$50.00	$42.00	$82.00	$60.00	$60.00
D5421	Adjust Partial Denture - Maxillary	$34.99	$55.00	$53.00	$42.00	$80.00	$64.00	$64.00
D5422	Adjust Partial Denture - Mandibular	$34.99	$51.00	$53.00	$42.00	$82.00	$64.00	$64.00
D5511	Repair Broken Completed Denture Base, Mandibular	$84.87	$117.00	$110.00		$186.00	$150.00	$150.00
D5512	Repair Broken Completed Denture Base, Maxillary	$84.87	$117.00	$110.00		$186.00	$150.00	$150.00
D5520	Replace Missing Or Broken Teeth - Complete Denture (Each Tooth)	$71.53	$104.00	$88.00		$168.00	$130.00	$130.00
D5611	Repair Resin Partial Denture Base, Mandibular	$84.87	$110.00	$105.00		$186.00	$165.00	$165.00
D5612	Repair Resin Partial Denture Base, Maxillary	$84.87	$110.00	$105.00		$186.00	$165.00	$165.00
D5621	Repair Cast Partial Framework, Mandibular	$115.28	$129.00	$136.00			$175.00	$175.00
D5622	Repair Cast Partial Framework, Maxillary	$115.28	$129.00	$136.00			$175.00	$175.00
D5630	Repair Or Replace Broken Clasp	$162.79	$134.00	$125.00			$198.00	$198.00
D5640	Replace Broken Teeth - Per Tooth	$69.89	$99.00	$92.00		$168.00	$192.00	$192.00
D5650	Add Tooth To Existing Partial Denture	$87.48	$119.00	$111.00		$205.00	$163.00	$163.00
D5660	Add Clasp To Existing Partial Denture	$131.29	$136.00	$127.00		$247.00	$204.60	$204.60
D5730	Reline Complete Maxillary Denture (Chairside)	$149.25	$210.00	$182.00	$416.00		$287.00	$287.00
D5731	Reline Complete Mandibular Denture (Chairside)	$149.25	$208.00	$182.00	$416.00		$287.00	$287.00
D5740	Reline Maxillary Partial Denture (Chairside)	$146.67	$186.00	$173.00	$416.00		$199.00	$199.00
D5741	Reline Mandibular Partial Denture (Chairside)	$146.67	$201.00	$173.00	$416.00		$201.00	$201.00

D5750	Reline Complete Maxillary Denture (Laboratory)	$189.90	$297.00	$253.00	$496.00	$433.00	$354.00	$354.00
D5751	Reline Complete Mandibular Denture (Laboratory)	$189.90	$264.00	$253.00	$496.00	$434.00	$354.00	$354.00
D5760	Reline Maxillary Partial Denture (Laboratory)	$185.27	$292.00	$257.00	$496.00	$422.00	$399.00	$399.00
D5761	Reline Mandibular Partial Denture (Laboratory)	$185.27	$287.00	$257.00	$496.00	$422.00	$349.00	$349.00
D5876	Add Metal Substructure To Acrylic Full Denture (Per Arch)	$80.66	$353.00				$353.00	$353.00
D7111	Extraction, Coronal Remnants - Deciduous Tooth	$56.72	$82.00	$67.00	$85.00		$95.00	$95.00
D7140	Extraction, Erupted Tooth Or Exposed Root	$69.89	$109.00	$103.00	$218.00	$161.00	$129.00	$129.00
D7210	Surgical Removal Of Erupted Tooth	$120.15	$216.00	$167.00	$325.00	$252.00	$247.00	$260.00
D7310	Alveoplasty In Conjunction With Extractions - Four Or More Tooth Spaces, Per Quadrant	$113.22	$176.00	$156.00	$175.00	$269.00	$201.00	$236.00
D7311	Alveoloplasty In Conjunction With Extractions - One To Three Tooth Spaces, Per Quadrant	$105.86	$160.00	$125.00	$175.00		$220.00	$220.00
D7320	Alveoloplasty Not In Conjunction With Extractions - Four Or More Tooth Spaces, Per Quadrant	$165.20	$738.00	$196.00	$448.00	$402.00	$738.00	$738.00
D7321	Alveoloplasty Not In Conjunction With Extractions - One To Three Tooth Spaces, Per Quadrant	$146.21	$369.00	$170.00	$448.00		$369.00	$442.00
D9110	Palliative (Emergency) Treatment Of Dental Pain - Minor Procedure	$46.83	$64.00	$67.00	$94.00	$115.00	$88.00	$88.00
D5863	Overdenture Complete Maxillary						$1,600.00	$2,000.00
D5864	Overdenture Complete Mandibular						$1,600.00	$2,000.00
	AVERAGE RESTORATION COST/hour							
	$23							
	$167/restoration							
	AVERAGE CROWN COST/hour							
	$30							
	$970/per tooth							
	AVERAGE 6MO CLEANING COST/hour							
	$22.53							
	$144/adult							

Environmental Health Fees

Description	22-23 Fee	21-22 Fee	2024 fee	Yancey Co	Haywood Co	Buncombe Co	Foot Hills Health District
Improvement Permit	$200.00	$200	$200.00		1-360 gal $300 361-1000 gal $400 1001 ^ .60 gal	1-500 gal $200 each 500 gal $250	$275
Construction Authorization (w/valid Improvement permit	$220.00		$220.00		3 bdrm $350, 4 bedrm $400, 5 bdrm $450	$350	
Construction Authorization first 500 gals	$380.00	$380	$380.00		1-360 gal $350 361-1000 gal $450 1001 ^ .60 gal	1-500 gal $525	
Construction Authorization each add 500 gals	$140.00		$140.00			^ 500 gal $250	
Permit Revision	$150.00		$150.00			$200	
Transfer Valid Auth to New Owner	$50.00		$50.00				
Repair to Existing System	$100.00	$125	$100.00	$100	$100	$100	
Expansion to Existing System	$200.00	$125	$200.00	$336	$336		
Existing System Auth (restoration of power/replace home	$100.00	$65	$100.00	$100	$100	$100	$100
Private Option Permit	$35.00		$35.00				$100
Private Option Combination IP	$150.00		$150.00				
Private Option Combination CA	$150.00		$150.00				
Revisit Fee	$50.00		$60.00	$100		$75	
Well Permit	$350.00	$315	$360.00	$250 + water samples $75	$375	$350	$375
Well Bacterial Analysis	$55.00	$55	$60.00	$75	$50	$75	$50/40
Well Chemical Analysis	$100.00	$100	$100.00	$125	$125	$100	
Nitrate/Nitrites	$55.00	$55	$65.00	$100	$100	$125	$125
EHS Collection	$75.00		$75.00		$50	$175	
Food Service Plan Review	$250.00	$200	$250.00	250	$250	$250	
Food Service Plan Review Renovation/Addition	$175.00		$175.00	250		$200 $100 (less than 500 sq. ft)	
Mobile Food Unit Plan w/exisiting commissary	$125.00		$125.00	100	$150	$175	$150
Mobile Food Unit Plan w/new commissary	$175.00		$175.00		$150	$175	$150
Limited Food Service Establishment	$75.00		$75.00				
Temporary Food Establishment	$75.00	$75	$75.00	$75	$75	$75	
Public Pool Seasonal	$150.00	$150	$150.00	$200	$120	$200	
Public Pool Annual	$200.00	$200	$200.00	$200	$170	$250	
Each Additional Pool at Same Location	$50.00	$50	$50.00				
Public Pool Plan Review (per body of water)	$250.00		$250.00	$300	$250	$300	$400
Public Pool Revisit Fee	$50.00	$50	$50.00			$75	
Child Day Care Plan Review	$200.00		$200.00				
Tattoo Parlor Permit, annual per artist	$175.00	$300	$175.00	$700/$300	$250	$175/$100	$250

CPT	Name	BCBS Rate	Medicaid Rate
10060	Drainage of skin abscess	$108.83	$80.14
11981	Insert drug implant device	$138.82	$101.87
11982	Remove drug implant device	$160.19	$117.41
11983	Remove/insert drug implant	$243.42	$182.72
36415	Routine venipuncture	$3.97	$2.78
36416	Capillary blood draw	$3.69	$0.00
46900	Destruction, anal lesion(s)	$213.31	$160.97
46924	Destruction, anal lesion(s)	$505.06	$359.75
54050	Destruction, penis lesion(s)	$132.35	$98.84
54065	Destruction, penis lesion(s)	$227.30	$168.63
56501	Destroy, vulva lesions, sim	$139.49	$100.34
56515	Destroy vulva lesion/s compl	$235.76	$171.94
57415	Remove vaginal foreign body	$166.79	$124.66
57452	Exam of cervix w/scope	$117.42	$85.22
57454	Bx/curett of cervix w/scope	$165.90	$120.87
57456	Endocerv curettage w/scope	$146.24	$105.87
57505	Endocervical curettage	$109.30	$78.16
58300	Insert intrauterine device	$87.59	$60.97
58301	Remove intrauterine device	$105.30	$74.87
59025	Fetal non-stress test	$32.83	$36.22
59425	Antepartum care only	$461.41	$566.11
59426	Antepartum care only	$825.00	$1,012.77
59430	Care after delivery	$148.88	$181.66
69210	Remove impacted ear wax	$51.43	$37.03
80048	Basic metabolic panel (Calcium, total) T....	$8.46	$10.19
80053	Comprehen metabolic panel	$10.56	$15.79
80061	Lipid panel	$13.39	$17.04
80069	Renal function panel	$8.68	$10.19
80074	Acute hepatitis panel	$21.43	$59.25
80076	Hepatic function panel	$3.68	$10.19
80156	Assay, carbamazepine, total	$6.56	$18.51
80178	Assay of lithium	$6.61	$8.41
80305	Drug test(s), presumptive, any number of....	$12.60	$31.61
80324	DRUG SCREEN AMPHETAMINES 1/2	$10.10	$0.00
80345	DRUG SCREENING BARBITURATES	$10.10	$0.00
80346	BENZODIAZEPINES1-12	$10.10	$0.00
80348	DRUG SCREENING BUPRENORPHINE	$8.78	$0.00
80349	CANNABINOIDS NATURAL	$10.10	$0.00
80353	DRUG SCREENING COCAINE	$10.10	$0.00
80354	DRUG SCREENING FENTANYL	$10.10	$0.00
80358	DRUG SCREENING METHADONE	$10.10	$0.00
80359	METHYLENEDIOXYAMPHETAMINES	$10.10	$0.00
80362	OPIOIDS & OPIATE ANALOGS 1/2	$10.10	$0.00

80365	DRUG SCREENING OXYCODONE	$10.10	$0.00
80367	DRUG SCREENING PROPOXYPHENE	$10.10	$0.00
81001	Urinalysis, auto w/scope	$3.17	$4.03
81003	Urinalysis Auto	$2.25	$2.86
81025	Urine pregnancy test	$7.75	$8.04
81240	Factor II DNA Analysis	$29.56	$0.00
81241	Factor V Leiden	$33.02	$0.00
81332	Serpina1 gene	$19.64	$0.00
82040	Assay of serum albumin	$4.95	$6.30
82043	urine(eg, microalbumin), quantitative	$5.78	$7.36
82103	Alpha-1-antitrypsin total	$6.05	$17.08
82105	Alpha-fetoprotein, serum	$7.55	$21.33
82120	Amines, vaginal fluid qual	$5.99	$7.03
82135	Assay, aminolevulinic acid	$7.40	$20.93
82140	Assay of ammonia	$6.56	$18.53
82150	Assay of amylase	$6.48	$8.24
82172	Assay of apolipoprotein	$9.49	$19.70
82247	Bilirubin, total	$5.02	$6.39
82248	Bilirubin, direct	$2.26	$6.39
82270	Occult blood, other sources x'l	$3.94	$4.13
82274	Occult Blood, Fecal, Immunoassay IFOBT	$15.92	$20.22
82306	Vitamin D; 25 hydroxy, includes fraction....	$13.32	$37.64
82310	Assay of calcium	$5.16	$6.55
82378	Carcinoembryonic antigen	$8.53	$24.12
82465	Assay, bld/serum cholesterol	$4.35	$5.53
82550	Assay of ck (cpk)	$6.51	$8.28
82565	Assay of creatinine	$5.12	$6.52
82570	Assay of urine creatinine	$5.18	$6.58
82607	Vitamin B-12	$6.79	$19.16
82670	Assay of estradiol	$12.57	$30.28
82728	Assay of ferritin	$6.13	$17.32
82746	Blood folic acid serum	$6.62	$18.69
82947	Assay, glucose, blood quant	$3.93	$4.99
82951	Glucose tolerance test (GTT)	$12.87	$16.37
82977	Assay of GGT	$7.20	$9.15
83001	Gonadotropin (FSH)	$18.58	$23.63
83002	Gonadotropin (LH)	$18.52	$23.55
83010	Assay of haptoglobin, quant	$5.66	$16.00
83020	Hemoglobin electrophoresis	$5.79	$15.98
83036	Glycosylated hemoglobin test	$9.71	$12.34
83498	Assay of progesterone	$12.23	$34.53
83525	Assay of insulin	$5.14	$14.54
83540	Assay of iron	$2.91	$8.24
83550	Iron binding test	$3.93	$11.11

83615	Lactate (LD) (LDH) enzyme	$2.72	$7.68
83655	Assay of lead	$12.11	$15.39
83690	Assay of lipase	$3.10	$8.75
83735	Assay of magnesium	$3.02	$8.52
83880	Natriuretic peptide	$39.26	$43.16
83970	Assay of parathormone	$18.58	$52.48
83992	Assay for phencyclidine	$15.01	$0.00
84030	Assay of blood pku	$2.48	$7.00
84120	Assay of urine porphyrins	$6.62	$18.70
84132	Assay of serum potassium	$4.76	$5.84
84144	Assay of progesterone	$9.39	$26.53
84146	Assay of prolactin	$8.72	$24.64
84153	Assay of psa, total	$8.28	$23.39
84155	Assay of protein, serum	$3.67	$4.66
84156	Assay of protein, urine	$1.65	$4.66
84165	Protein e-phoresis serum	$4.83	$13.60
84402	Assay of testosterone	$11.46	$32.37
84403	Assay of total testosterone	$11.61	$32.83
84436	Thyroxine T4	$3.09	$7.33
84439	Assay of free thyroxine	$4.06	$11.47
84443	TSH	$16.80	$20.72
84450	Transferase (AST) (SGOT)	$5.18	$6.57
84460	Alanine amino (ALT) (SGPT)	$5.30	$6.73
84466	Assay of transferrin	$5.74	$16.23
84478	Assay of triglycerides	$5.74	$7.32
84479	T3 uptake and Free thyroxine index	$2.91	$7.58
84480	Assay, triiodothyronine (t3)	$6.38	$18.03
84481	Free assay (FT-3)	$7.62	$21.54
84482	T3 reverse	$7.09	$20.04
84520	Assay of urea nitrogen	$3.95	$5.01
84550	Assay of blood/uric acid	$4.52	$5.74
84681	Assay of c-peptide	$9.36	$20.20
84702	Chorionic gonadotropin test	$6.77	$11.12
85018	Hemoglobin	$2.37	$3.01
85025	Complete cbc w/auto diff wbc	$7.77	$9.88
85027	Complete cbc automated	$3.88	$8.23
85045	Automated reticulocyte count	$2.39	$5.09
85240	Blood clot factor VIII test	$10.74	$22.77
85260	Blood clot factor X test	$10.74	$22.77
85270	Blood clot factor XI test	$10.74	$22.77
85300	Antithrombin III test	$7.11	$15.06
85301	Antithrombin III test	$6.49	$13.75
85303	Blood clot inhibitor test	$8.30	$17.58
85306	Blood clot inhibitor test	$9.19	$18.17

85307	Assay activated protein c	$9.19	$18.17
85610	Prothrombin time	$4.29	$5.00
85613	Russell viper venom, diluted	$5.75	$12.17
85652	Rbc sed rate, automated	$1.62	$3.43
85660	RBC sickle cell test	$3.31	$7.02
85670	Thrombin time, plasma	$3.46	$7.34
85730	Thromboplastin time, partial	$3.61	$7.63
86015	Actin antibody each	$7.23	$0.00
86038	Antinuclear antibodies	$7.25	$15.37
86140	C-reactive protein	$3.11	$6.58
86146	Glycoprotein antibody	$15.27	$18.45
86147	Cardiolipin antibody	$15.27	$18.45
86200	Ccp antibody	$7.77	$0.00
86301	Immunoassay, tumor, ca 19-9	$12.49	$26.45
86304	Immunoassay, tumor, ca 125	$12.49	$26.45
86308	Heterophile antibodies	$5.18	$6.58
86376	Microsomal antibody	$8.73	$17.62
86381	Mitochondrial antibody each	$15.27	$0.00
86382	Neutralization test, viral	$10.15	$21.49
86431	Rheumatoid factor, quant	$3.40	$7.22
86480	Tuberculosis test, cell mediated immunit....	$37.19	$78.80
86580	TB intradermal test	$9.31	$5.59
86592	Syphilis test, non-treponemal antibody;	$2.56	$5.42
86618	Lyme disease antibody	$17.03	$18.45
86644	CMV antibody	$8.63	$18.27
86663	Epstein-barr antibody	$7.87	$16.68
86664	Epstein-barr antibody	$9.17	$18.45
86665	Epstein-barr antibody	$10.88	$20.66
86677	Helicobacter pylori	$10.11	$18.45
86695	Herpes simplex test	$7.91	$16.77
86696	Herpes simplex type 2	$11.61	$24.62
86701	HIV-1	$8.89	$11.29
86704	Hep b core antibody, total	$7.23	$14.80
86705	Hep b core antibody, igm	$7.06	$14.96
86706	Hep b surface antibody	$6.44	$13.66
86708	Hep a antibody, total	$7.43	$15.75
86709	Hep a antibody, igm	$6.76	$14.31
86735	Mumps antibody	$7.83	$16.59
86747	Parvovirus antibody	$9.02	$18.45
86757	Rickettsia antibody	$11.61	$24.62
86762	Rubella antibody	$8.63	$18.27
86765	Rubeola antibody	$7.73	$16.38
86777	Toxoplasma antibody	$8.63	$18.27
86787	Varicella-zoster antibody	$7.73	$16.38

86800	Thyroglobulin antibody		$9.55	$20.22
86803	Hepatitis c ab test		$14.27	$18.15
86850	RBC antibody screen		$5.86	$14.81
86870	RBC antibody identification		$22.74	$26.15
86900	Blood typing, ABO		$1.79	$3.79
86901	Blood typing, Rh (D)		$1.79	$3.79
87045	Feces culture, bacteria		$8.50	$11.99
87046	Stool cultr, bacteria, each		$8.50	$11.99
87070	Culture, bacteria, other		$7.76	$10.95
87081	GC Culture		$5.97	$7.33
87086	Urine culture/colony count		$7.26	$10.26
87116	Mycobacteria culture		$9.72	$13.74
87177	Ova and parasites smears		$8.01	$11.31
87209	Smear, complex stain		$16.18	$0.00
87210	Smear, wet mount, saline/ink		$5.82	$4.85
87255	Genet virus isolate, hsv		$30.47	$31.07
87265	Pertussis ag, if		$10.78	$14.57
87301	Adenovirus ag, eia		$10.78	$14.57
87324	Clostridium ag, eia		$10.78	$14.57
87338	Hpylori, stool, eia		$14.38	$0.00
87340	Hepatitis b surface ag, eia		$9.30	$11.83
87389	Infectious agent antigen detection by en....		$24.08	$30.53
87426	Infectious agent antigen detection by im....		$35.33	$38.13
87427	Shiga-like toxin ag, eia		$10.78	$14.57
87449	Ag detect nos, eia, mult		$10.78	$14.57
87476	Lyme dis, dna, amp probe		$31.58	$31.18
87491	Chylmd trach, dna, amp probe		$31.58	$31.18
87522	Infectious agent detection by nucleic ac....		$38.56	$41.41
87529	Hsv, dna, amp probe		$31.58	$31.18
87591	N.gonorrhoeae, dna, amp prob		$31.58	$31.18
87593	Infectious agent detection by nucleic ac....	*IC		$51.31
87624	HPV HIGH-RISK TYPES		$31.58	$31.18
87635	Infectious agent detection by nucleic ac....		$51.31	$51.31
87653	Strep b, dna, amp probe		$31.58	$0.00
87798	Detect agent nos, dna, amp		$31.58	$31.18
87800	Detect agnt mult, dna, direc		$39.30	$50.99
87804	Influenza assay w/optic		$14.90	$14.57
87807	Rsv assay w/optic		$13.10	$14.57
87880	Strep a assay w/optic		$16.53	$14.57
87902	Genotype, dna, hepatitis C		$231.71	$0.00
88175	Cytopath c/v auto fluid redo		$23.95	$33.04
88305	Tissue exam by pathologist		$60.16	$84.18
90471	Immunization admin		$23.17	$13.71
90472	Immunization admin, each add		$11.71	$13.71

90473	Immune admin oral/nasal	$14.74	$13.71
90474	Immune admin oral/nasal addl	$10.03	$13.71
90480	IMM ADMN SARSCOV2 VACCINE SINGLE DOSE	$44.39	$65.00
90619	Meningococcal conjugate vaccine, serogro....	$183.68	$0.00
90621	Meningococcal recombinant lipoprotein va....	$196.85	$0.00
90632	Hep a vaccine, adult im	$91.15	$84.58
90633	Hep a vacc, ped/adol, 2 dose	$56.73	$38.38
90636	Hep a/hep b vacc, adult im	$138.82	$128.44
90647	Hib vaccine, prp-omp, im	$32.68	$0.00
90648	Hib vaccine, prp-t, im	$14.15	$0.00
90651	Human Papillomavirus vaccine types 6, 11....	$316.29	$295.39
90662	Influenza virus vaccine, split virus, pr....	$73.40	$0.00
90670	Pneumococcal conjugate vaccine, 13 valen....	$257.99	$0.00
90675	Rabies vaccine, im	$324.74	$0.00
90677	PCV20 VACCINE IM	$278.53	$0.00
90680	Rotovirus vacc 3 dose, oral	$105.56	$98.07
90686	Influenza virus vaccine, quadrivalent, s....	$22.10	$20.65
90688	Influenza virus vaccine, quadrivalent, s....	$20.28	$0.00
90696	Diphtheria, tetanus toxoids, acellular p....	$67.81	$0.00
90698	Dtap-hib-ipv vaccine, im	$125.98	$114.10
90700	Dtap vaccine, < 7 yrs, im	$31.96	$0.00
90702	Dt vaccine < 7, im	$69.39	$0.00
90707	Mmr vaccine, sc	$101.74	$92.95
90713	Poliovirus, ipv, sc/im	$46.90	$0.00
90714	Td vaccine no prsrv /= 7 im	$35.80	$36.67
90715	Tdap vaccine 7 im	$52.37	$46.95
90716	Chicken pox vaccine, sc	$191.76	$178.78
90723	Dtap-hep b-ipv vaccine, im	$107.76	$0.00
90744	Hepb vacc ped/adol 3 dose im	$44.87	$0.00
90746	Hepatitis B vaccine, adult dosage (3 dos....	$76.44	$70.80
91321	SARSCOV2 VACCINE 25 MCG/0.25 ML FOR IM U....	$140.80	$131.84
91322	SARSCOV2 VACCINE 50 MCG/0.5 ML FOR IM US....	$140.80	$133.39
92551	Pure tone hearing test, air	$11.44	$8.27
92567	Tympanometry	$15.26	$14.06
92587	Distortion product evoked otoacoustic em....	$20.08	$30.08
95115	Immunotherapy, one injection	$15.36	$8.18
95117	Immunotherapy injections	$19.16	$9.91
96110	Developmental screening, with interpreta....	$11.06	$11.99
96127	BRIEF EMOTIONAL/BEHAV ASSMT	$4.37	$5.21
96160	Administration of patient-focused health....	$5.86	$3.74
96372	Therapeutic, prophylactic, or diagnostic....	$23.64	$17.04
97802	Medical nutrition, indiv, in	$34.25	$24.51
97803	Med nutrition, indiv, subseq	$29.81	$21.44
99000	Handling and/or conveyance of specimen f....	$4.89	$0.00

99202	OFFICE O/P NEW SF 15-29 MIN		$79.66	$93.15
99203	OFFICE O/P NEW LOW 30-44 MIN		$116.75	$132.48
99204	OFFICE O/P NEW MOD 45-59 MIN		$178.98	$194.58
99205	OFFICE O/P NEW HI 60-74 MIN		$225.10	$244.26
99211	OFFICE O/P EST MINIMAL PROB		$25.12	$34.16
99212	OFFICE O/P EST SF 10-19 MIN		$47.64	$56.93
99213	OFFICE O/P EST LOW 20-29 MIN		$77.27	$78.66
99214	OFFICE O/P EST MOD 30-39 MIN		$116.21	$122.13
99215	OFFICE O/P EST HI 40-54 MIN		$157.17	$182.16
99381	Prev visit, new, infant		$119.20	$90.00
99382	Prev visit, new, age 1-4		$129.16	$90.00
99383	Prev visit, new, age 5-11		$127.19	$154.00
99384	Prev visit, new, age 12-17		$138.47	$169.00
99385	Prev visit, new, age 18-39		$138.47	$167.00
99386	Prev visit, new, age 40-64		$162.23	$199.00
99387	Prev visit, new, 65 & over		$176.64	$215.00
99391	Prev visit, est, infant		$95.61	$90.00
99392	Prev visit, est, age 1-4		$106.89	$90.00
99393	Prev visit, est, age 5-11		$105.91	$126.00
99394	Prev visit, est, age 12-17		$116.37	$146.00
99395	Prev visit, est, age 18-39		$117.35	$142.00
99396	Prev visit, est, age 40-64		$128.63	$158.00
99397	Prev visit, est, 65 & over		$143.57	$175.00
99401	Preventive counseling, indiv		$45.17	$32.94
99406	Smoking and tobacco use cessation counse....		$12.65	$14.29
99407	Smoking and tobacco use cessation counse....		$31.50	$26.75
99408	Alcohol and/or substance (other than tob....		$32.50	$33.71
99409	Alcohol and/or substance (other than tob....		$63.89	$64.60
99412	Preventive counseling, group		$23.50	$0.00
99417	Prolonged office or other outpatient eva....		$42.12	$82.03
99441	Telephone evaluation and management serv....		$52.51	$45.54
99442	Telephone evaluation and management serv....		$84.85	$62.92
99443	Telephone evaluation and management serv....		$120.19	$97.70
99501	Home visit, postnatal		$132.73	$58.29
99502	Home visit, nb care		$183.57	$60.00
A4269	Spermicide		$0.46	$0.00
A9180	Lice treatment, topical		$0.93	$0.00
CHG	Misc Charge	N/A	N/A	
CRDT	PATIENT CREDIT FROM PREVIOUS SYSTEM	N/A	N/A	
DEC	Decreased Tobacco Use	N/A	N/A	
G0008	Admin influenza virus vac		$34.04	$0.00
G0009	Admin pneumococcal vaccine		$34.04	$0.00
J0696	Ceftriaxone sodium injection		$0.49	$0.49
J1050	Injection, medroxyprogesterone acetate, ...	*IC		$0.59

J2790	Rho d immune globulin inj	$84.23		$81.16
J3490	Drugs unclassified injection	$0.00		$0.00
J7295	Eth estr and eton monthly	$137.00		$0.00
J7298	Levonorgestrel iu 52mg 5 yr	$1,179.93		$1,226.20
J7300	Intraut copper contraceptive	$1,106.70		$1,150.10
J7307	Etonogestrel (contraceptive) implant sys....	$1,234.91		$1,225.66
LU001	PLACEHOLDER	N/A	N/A	
LU031	Returned Check Fee	N/A	N/A	
LU120	PPD Negative Low Risk	N/A	N/A	
S0197	Prenatal vitamins 30 day	*IC		$0.00
S0280	Medical home program, comprehensive care....	$48.24		$70.00
S0281	Medical home program, comprehensive care....	$141.25		$210.00
S0630	Removal of sutures	$37.37		$0.00
S4993	Contraceptive pills for bc	$0.83		$0.33
S5000	Prescription drug, generic	*IC		$0.00
T1002	RN services up to 15 minutes	25.00%		$18.59
T1029	Dwelling lead investigation	25.00%		$1,200.00

Medicare Rate	MCHD Vender Costs	23-24 Fee	24-25 Proposed Fee
$119.93	n/a	$144.00	$144.00
$94.38	n/a	$167.00	$167.00
$104.17	n/a	$192.00	$192.00
$133.37	n/a	$292.00	$292.00
$0.00	n/a	$10.00	$10.00
$0.00	n/a	$10.00	$10.00
$225.92	n/a	$275.00	$271.00
$517.95	n/a	$629.00	$622.00
$136.58	n/a	$165.00	$164.00
$210.96	n/a	$273.00	$273.00
$181.20	n/a	$223.00	$217.00
$261.86	n/a	$321.00	$314.00
$0.00	n/a	$203.00	$200.00
$119.67	n/a	$147.00	$144.00
$159.56	n/a	$199.00	$199.00
$143.96	n/a	$176.00	$175.00
$145.76	n/a	$179.00	$175.00
$0.00	n/a	$105.00	$105.00
$103.95	n/a	$127.00	$126.00
$45.71	n/a	$58.00	$55.00
$524.55	n/a	$679.00	$679.00
$959.28	n/a	$1,215.00	$1,215.00
$246.40	n/a	$304.00	$296.00
$45.19	n/a	$62.00	$62.00
$8.46	$2.58	$11.00	$11.00
$10.56	$3.33	$17.00	$17.00
$13.39	$3.00	$19.00	$19.00
$8.68	$2.86	$11.00	$11.00
$47.63	$20.30	$65.00	$65.00
$8.17	$2.44	$11.00	$11.00
$14.57	$6.90	$20.00	$20.00
$6.61	$4.89	$10.00	$10.00
$12.60	$3.72	$35.00	$35.00
$0.00	$13.00	$29.00	$14.00
$0.00	$26.00	$29.00	$29.00
$0.00	$26.00	$29.00	$29.00
$0.00	$13.00	$29.00	$14.00
$0.00	$26.00	$29.00	$29.00
$0.00	$26.00	$29.00	$29.00
$0.00	$26.00	$29.00	$29.00
$0.00	$26.00	$29.00	$29.00
$0.00	$13.00	$29.00	$14.00
$0.00	$13.00	$29.00	$14.00

$0.00	$26.00	$29.00	$29.00
$0.00	$26.00	$29.00	$29.00
$3.17	$3.74	$10.00	$10.00
$2.25	$0.67	$10.00	$10.00
$8.61	$1.01	$10.00	$10.00
$65.69	$88.02	$97.00	$97.00
$73.37	$58.04	$81.00	$81.00
$43.65	$113.55 ADD		$125.00
$4.95	$1.60	$10.00	$10.00
$5.78	$4.90	$10.00	$10.00
$13.44	$113.56 ADD		$125.00
$16.77	$38.74	$43.00	$43.00
$5.99	In-House	$10.00	$10.00
$16.45	$25.14	$28.00	$28.00
$14.57	$6.00	$20.00	$20.00
$6.48	$4.60	$10.00	$10.00
$21.09	$21.37	$24.00	$24.00
$5.02	$1.60	$10.00	$10.00
$5.02	$1.60	$10.00	$10.00
$4.38	In-House	$10.00	$10.00
$15.92	In-House	$22.00	$22.00
$29.60	$14.53	$41.00	$41.00
$5.16	$1.60	$10.00	$10.00
$18.96	$7.18	$27.00	$27.00
$4.35	$1.60	$10.00	$10.00
$6.51	$1.60	$10.00	$10.00
$5.12	$1.60	$10.00	$10.00
$5.18	$3.05	$10.00	$10.00
$15.08	$3.50	$17.00	$21.00
$27.94	$15.98	$31.00	$33.00
$13.63	$4.89	$19.00	$19.00
$14.70	$4.79	$21.00	$21.00
$3.93	$1.60	$21.00	$10.00
$12.87	$4.80	$18.00	$18.00
$7.20	$3.29	$10.00	$10.00
$18.58	$6.30	$26.00	$26.00
$18.52	$7.10	$26.00	$26.00
$12.58	$7.81	$18.00	$18.00
$12.87	STATE LAB	$17.00	$18.00
$9.71	$4.00	$14.00	$14.00
$27.17	$16.70	$37.00	$38.00
$11.43	$3.70	$16.00	$16.00
$6.47	$1.60	$10.00	$10.00
$8.74	$4.90	$12.00	$12.00

$6.04	$3.29	$10.00	$10.00
$12.11	$3.45	$17.00	$17.00
$6.89	$4.29	$10.00	$10.00
$6.70	$1.60	$10.00	$10.00
$39.26	$27.12	$43.00	$47.00
$41.28	$5.49	$58.00	$58.00
$0.00	$25.00	$28.00	$28.00
$5.50	STATE LAB	$10.00	$10.00
$14.71	$11.57	$21.00	$21.00
$4.76	$1.60	$10.00	$10.00
$20.86	$7.10	$29.00	$29.00
$19.38	$5.95	$27.00	$27.00
$18.39	$1.60	$26.00	$26.00
$3.67	$1.60	$10.00	$10.00
$3.67	$3.83	$10.00	$10.00
$10.74	$6.14 ADD		$15.00
$25.47	$22.28	$36.00	$36.00
$25.81	$6.00	$36.00	$36.00
$6.87	$1.75	$10.00	$10.00
$9.02	$4.65	$13.00	$13.00
$16.80	$2.52	$23.00	$23.00
$5.18	$1.60	$10.00	$10.00
$5.30	$1.60	$10.00	$10.00
$12.76	$7.06	$18.00	$18.00
$5.74	$1.60	$10.00	$10.00
$6.47	$1.75	$10.00	$10.00
$14.18	$3.50	$20.00	$20.00
$16.94	$6.09	$24.00	$24.00
$15.76	$20.37	$22.00	$22.00
$3.95	$1.60	$10.00	$10.00
$4.52	$1.60	$10.00	$10.00
$20.81	$4.79	$23.00	$23.00
$15.05	$5.00	$17.00	$17.00
$2.37	In-House	$10.00	$10.00
$7.77	$2.00	$11.00	$11.00
$6.47	$3.11 ADD		$10.00
$3.99	$3.49	$10.00	$10.00
$17.90	$60.02	$66.00	$66.00
$17.90	$60.02	$66.00	$66.00
$17.90	$60.02	$66.00	$66.00
$11.85	$22.68	$25.00	$25.00
$10.81	$18.17	$20.00	$20.00
$13.84	$24.43	$27.00	$27.00
$15.32	$30.95	$34.00	$34.00

$15.32	$29.06	$32.00	$32.00
$4.29	$2.50	$10.00	$10.00
$9.58	$175.79	$13.00	$193.00
$2.70	$2.50	$10.00	$10.00
$5.51	$4.00	$10.00	$10.00
$5.77	$16.75	$18.00	$18.00
$6.01	$2.91	$10.00	$10.00
$12.05	$8.39 ADD		$13.00
$12.09	$3.50	$17.00	$17.00
$5.18	$4.79	$10.00	$10.00
$25.45	$3.00	$28.00	$28.00
$25.45	$10.05	$28.00	$28.00
$12.95	$40.00	$44.00	$44.00
$20.81	$9.99	$29.00	$29.00
$20.81	$7.99	$29.00	$29.00
$5.18	$4.80	$10.00	$10.00
$14.55	$5.49	$19.00	$19.00
$25.45	$8.40 ADD		$28.00
$16.91	$55.00	$61.00	$61.00
$5.67	$4.20	$10.00	$10.00
$61.98	$42.00	$87.00	$87.00
$9.47	$9.03	$10.00	$11.00
$4.27	$2.50	$10.00	$10.00
$17.03	$16.29	$20.00	$20.00
$14.39	$5.59	$20.00	$20.00
$13.12	$11.61	$18.00	$18.00
$15.29	$11.97	$20.00	$20.00
$18.14	$11.61	$23.00	$23.00
$16.85	$9.69	$20.00	$20.00
$13.19	$13.22	$18.00	$18.00
$19.35	$12.50	$27.00	$27.00
$8.89	$5.98	$12.00	$12.00
$12.05	$6.00	$16.00	$16.00
$11.77	$4.00	$16.00	$16.00
$10.74	$3.40	$15.00	$15.00
$12.39	$4.27	$17.00	$17.00
$11.26	$4.00	$16.00	$16.00
$13.05	$4.82	$18.00	$18.00
$15.03	$34.82	$38.00	$38.00
$19.35	$15.89	$27.00	$27.00
$14.39	$4.26	$20.00	$20.00
$12.88	$5.81	$18.00	$18.00
$14.39	$7.98	$20.00	$20.00
$12.88	$6.00	$18.00	$18.00

$15.91	$6.00	$22.00	$22.00
$14.27	$6.99	$20.00	$20.00
$9.77	$4.33	$16.00	$16.00
$0.00	$16.69	$29.00	$29.00
$2.99	$2.45	$10.00	$10.00
$2.99	$2.35	$10.00	$10.00
$9.44	$11.00	$13.00	$13.00
$9.44	$11.00	$13.00	$13.00
$8.62	$10.00	$12.00	$12.00
$6.63	$7.00	$10.00	$10.00
$8.07	$6.00	$16.00	$11.00
$10.80	$25.71	$15.00	$28.00
$8.90	$5.00	$12.00	$12.00
$17.98	$5.00	$20.00	$20.00
$5.82	In-House	$10.00	$10.00
$33.86	$19.00	$37.00	$37.00
$11.98	State Lab ONLY	$16.00	$16.00
$11.98	$19.37	$21.00	$21.00
$11.98	$14.53	$16.00	$16.00
$14.38	$30.00	$33.00	$33.00
$10.33	$3.51	$13.00	$13.00
$24.08	$5.98	$34.00	$34.00
$35.33	$5.72	$42.00	$42.00
$11.98	$11.00	$16.00	$16.00
$11.98	$22.52	$25.00	$25.00
$35.09	$104.39	$39.00	$115.00
$35.09	$8.50	$39.00	$39.00
$42.84	$90.00	$99.00	$99.00
$35.09	$96.03	$106.00	$106.00
$35.09	$8.50	$39.00	$39.00
$0.00	$80.85	$56.00	$90.00
$35.09	$30.00	$39.00	$39.00
$51.31	$51.31	$56.00	$56.00
$35.09	$12.60	$39.00	$39.00
$35.09	$96.85	$107.00	$107.00
$43.67	State Lab ONLY	$56.00	$56.00
$16.55	$10.15	$18.00	$18.00
$13.10	$13.10	$15.00	$16.00
$16.53	$1.36	$18.00	$18.00
$257.45	$115.00	$283.00	$283.00
$26.61	$19.00	$36.00	$36.00
$0.00	$120.00	$132.00	$132.00
$19.44	n/a	$20.00	$20.00
$13.85	n/a	$15.00	$15.00

$15.74	n/a	$15.00	$15.00
$11.38	n/a	$15.00	$15.00
$40.00	n/a	$20.00	$20.00
$0.00	$139.41	$197.00	$211.00
$0.00	$157.93	$227.00	$226.00
$70.54	$77.27	$101.00	$105.00
$0.00	$34.36	$63.00	$65.00
$0.00	$113.95	$154.00	$160.00
$0.00	state supplied	$37.00	$38.00
$0.00	$11.87	$22.00	$16.00
$0.00	$267.17	$340.00	$364.00
$73.40	$63.71	$80.00	$84.00
$257.99	$216.87	$297.00	$297.00
$322.77	$310.57	$471.00	$373.00
$298.00	$241.63	$332.00	$343.00
$0.00	$89.47	$118.00	$121.00
$22.35	$18.62	$25.00	$26.00
$20.88	$17.25	$24.00	$24.00
$0.00	state supplied	$76.00	$78.00
$0.00	$104.00	$141.00	$145.00
$0.00	$25.27	$40.00	$37.00
$0.00	state supplied	$80.00	$80.00
$0.00	$86.08	$114.00	$117.00
$0.00	$35.32	$51.00	$54.00
$18.83	$32.10	$45.00	$41.00
$39.10	$44.32	$62.00	$60.00
$0.00	$162.50	$202.00	$221.00
$0.00	state supplied	$117.00	$124.00
$30.77	$26.54	$50.00	$52.00
$70.38	$62.74	$85.00	$88.00
$145.92	state supplied	$155.00	$168.00
$145.92	$115.01	$156.00	$168.00
$0.00	n/a	$13.00	$14.00
$15.51	n/a	$19.00	$19.00
$20.42	n/a	$36.00	$36.00
$9.47	n/a	$18.00	$18.00
$11.32	n/a	$23.00	$23.00
$0.00	n/a	$12.00	$14.00
$4.23	n/a	$5.00	$6.00
$2.77	n/a	$7.00	$7.00
$13.59	n/a	$28.00	$28.00
$34.82	n/a	$43.00	$42.00
$30.31	n/a	$37.00	$36.00
$0.00	n/a	$10.00	$10.00

	$68.48	n/a	$112.00	$112.00
	$105.81	n/a	$159.00	$159.00
	$159.06	n/a	$233.00	$233.00
	$209.81	n/a	$293.00	$293.00
	$21.93	n/a	$41.00	$41.00
	$53.60	n/a	$68.00	$68.00
	$86.48	n/a	$104.00	$104.00
	$122.19	n/a	$148.00	$147.00
	$172.05	n/a	$219.00	$219.00
	$0.00	n/a	$143.00	$143.00
	$0.00	n/a	$155.00	$155.00
	$0.00	n/a	$185.00	$185.00
	$0.00	n/a	$203.00	$203.00
	$0.00	n/a	$200.00	$200.00
	$0.00	n/a	$239.00	$239.00
	$0.00	n/a	$258.00	$258.00
	$0.00	n/a	$115.00	$115.00
	$0.00	n/a	$128.00	$128.00
	$0.00	n/a	$151.00	$151.00
	$0.00	n/a	$175.00	$175.00
	$0.00	n/a	$170.00	$170.00
	$0.00	n/a	$190.00	$190.00
	$0.00	n/a	$210.00	$210.00
	$0.00	n/a	$54.00	$54.00
	$13.98	n/a	$17.00	$17.00
	$26.16	n/a	$38.00	$38.00
	$0.00	n/a	$39.00	$40.00
	$0.00	n/a	$77.00	$78.00
	$0.00	n/a	$28.00	$28.00
	$0.00	n/a	$98.00	$98.00
	$53.38	n/a	$64.00	$64.00
	$86.26	n/a	$104.00	$104.00
	$122.19	n/a	$147.00	$147.00
	$0.00	n/a	$159.00	$159.00
	$0.00	n/a	$220.00	$220.00
	$0.00	$11.29	$13.00	$13.00
	$0.00	$9.50	$7.00	$11.00
N/A		N/A	$0.00	$0.00
N/A		N/A	$0.00	$0.00
N/A		N/A	$0.00	$0.00
	$29.17		$39.00	$39.00
	$26.46		$39.00	$39.00
	$0.45	$1.02	$2.00	$1.00
	$0.00	$13.57	$3.00	$16.00

	$79.98	$69.58	$98.00	$97.00
	$0.00		$0.00	$0.00
	$0.00	$0.01	$0.01	$158.00
	$0.00	$380.83	$1,343.00	$1,410.00
	$0.00	$270.72	$1,249.00	$1,323.00
	$0.00	$552.31	$1,342.00	$1,420.00
N/A		N/A	$0.00	$0.00
N/A		N/A	$25.00	$25.00
N/A		N/A	$0.00	$0.00
	$0.00	$1.20	$41.00	$2.00
	$0.00	n/a	$88.00	$84.00
	$0.00	n/a	$265.00	$252.00
	$0.00	n/a	$45.00	$45.00
	$0.00	$0.66	$3.00	$3.00
	$0.00	n/a	$0.00	$0.00
	$0.00	n/a	$22.00	$22.00
	$0.00	n/a	$1,440.00	$1,440.00

MAULDIN & JENKINS
CPAs & ADVISORS

May 29, 2024

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

Attn: Kary Ledford, Financial Officer and Rod Honeycutt, County Manager

We are pleased to confirm our understanding of the services we are to provide Madison County, North Carolina (the County) for the year ended June 30, 2024.

Audit Scope and Objectives

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

1. Management's Discussion and Analysis (MD&A).
2. Schedule of County's Proportionate Share of the Net Pension Liability - LGERS.

3. Schedule of County Contributions – LGERS.
4. Schedule of Changes in Total Pension Liability – LEOSSA
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll – LEOSSA
6. Schedule of County's Proportionate Share of the Net Pension Liability (Asset) – Register of Deeds' Supplemental Pension.
7. Schedule of County Contributions – Register of Deeds' Supplemental Pension.

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

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

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of North Carolina Single Audit Implementation Act (State Single Audit Act).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit
We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and State Single Audit Act, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and State Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we will exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

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

According to GAAS, significant risks include the risk of management's override of internal controls. Accordingly, we have considered this item as a significant risk.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

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

As required by the Uniform Guidance and State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State Single Audit Act.

MH

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

Audit Procedures—Compliance

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

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

Other Services

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by

designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.



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

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation

letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes): and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

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

As an attest client, Mauldin & Jenkins, LLC cannot retain or store documents, data, or records on behalf of Madison County, North Carolina. This is in accordance with the ET section 1.295.143 of the *AICPA Code of Professional Conduct*. The County is solely responsible for maintaining its own data and records.

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

Engagement Administration, Fees, and Other
We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete our engagement, resulting in an increase in fees over our original estimate.

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

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

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

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



We expect to begin our audit on approximately July 22, 2024 and to issue our reports no later than December 31, 2024. James Bence is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be $77,500 for the year ended June 30, 2024. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

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

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Board of Commissioners of Madison County, North Carolina. We will make reference to other auditor's report on the Madison County Housing Authority in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

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



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

Sincerely,

MAULDIN & JENKINS, LLC

James Bence

RESPONSE:

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

By: _____

Title: Chairman

The | Governing Board: Board of Commissioners

of | Primary Government Unit: Madison County

and | Discretely Presented Component Unit (DPCU) (If applicable):

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and | Auditor Name: Mauldin & Jenkins, PLLC

Auditor Address: 4208 Six Forks Road, Suite 1000, Raleigh, NC 27609

Hereinafter referred to as Auditor

for

Fiscal Year Ending	Date Audit Will Be Submitted to LGC
06/30/24	12/31/24

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/ or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment. see attached engagement letter

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

Number 26 above, as the Auditor does not have 25 or more employees in the State of North Carolina.

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☑ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	*Title and Unit / Company:*	*Email Address:*
Kary Ledford	Finance Officer	kledford@madisoncountync.gov

OR Not Applicable ☐ *(Identification of SKE individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Madison County
Audit Fee (financial and compliance if applicable)	$ 70500
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 7000
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 77,500

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Mauldin & Jenkins, PLLC	
Authorized Firm Representative (typed or printed)* James Bence	Signature* James W. Bence
Date* 05/29/24	Email Address* jbence@mjcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Madison County	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Matt Wechtel, Chair	Signature* Matt Wechtel
Date 6/11/24	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by This Transaction:	$ 77,500
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* **(Enter date in box to right)**	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

CONTRACT ADDENDUM
FOR CONTRACTS WITH ANY DEPARTMENT OF
MADISON COUNTY GOVERNMENT

CONTRACTOR: Mauldin + Jenkins

COUNTY DEPARTMENT: Finance

SUBJECT OF CONTRACT: Audit

DATE/TERM OF CONTRACT: 6/11/24

Not withstanding any provision contained in the above-referenced Contract or Agreement which may be to the contrary, the following provisions are incorporated and shall apply, supplant and control:

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

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

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

No waiver of governmental immunity; Violation of law. Except for waiver of governmental immunity resulting from the execution of a valid contract, Madison County makes no other waiver of governmental immunity. If any provision of the Contract or Agreement is in violation

of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Madison County.

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

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

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

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

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

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

For the CONTRACTOR: _____ Title: _____

For MADISON COUNTY _____ Title: 6/11/24

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

By: _____
Madison County Finance Officer

Madison County Board of Commissioners

PARTICIPATION BY MINORITY BUSINESSES ASPIRATIONAL PERCENTAGE GOAL POLICY

June 11, 2024

The board affirms the State's commitment to encouraging the participation of minority businesses in the County's construction contracts. A minority business is defined in accordance with G.S. 143-128.2 and is either (1) one in which at least 51 percent of the business is owned by minority persons or socially and economically disadvantaged individuals, and the management and daily business operations are controlled by one or more of the minority persons or socially and economically disadvantaged individuals who own it, or (2) an employee stock ownership plan company in which at least 51 percent of the stock is owned by one or more minority persons or socially and economically disadvantaged individuals. Minority persons include African-Americans, those of Hispanic descent, Asian Americans, American Indians, and females.

A. Goals

After notice and public hearing, the board hereby adopts an aspirational percentage goal of ten percent (10%) for participation by minority businesses in the total value of work for each building project costing $300,000 or more paid entirely from local or other non-state funds. In addition, the board adopts the state's aspirational verifiable goal of ten percent participation by minority businesses in the total value of work for each building project costing $100,000 or more funded in whole or in part with state funds

B. County Good Faith Efforts

The board establishes the following guidelines for contracts subject to Section A to ensure that the County will make good faith efforts to reach diverse contractors and to encourage participation in the County's construction contracts by such contractors. Before awarding a contract, the County Manager or designee shall:

1. make information about the County's formal and informal bidding process readily available.

2. develop and implement a minority business participation outreach plan to identify minority businesses that can perform building projects and to implement outreach efforts to encourage minority business participation in such projects;

3. advertise for bids in media that reach minority businesses

4. designate a County official to attend the scheduled pre-bid conference to explain the County's minority goals and objectives;

5. at least 10 days prior to the scheduled day of bid opening, notify minority businesses of the following:

   a. a description of the work for which the bid is being solicited;

   b. the date, time, and location where bids are to be submitted;

c. the name of the individual within the public entity who will be available to answer questions about the project;

d. where bid documents may be reviewed; and

e. any special requirements that may exist.

For purposes of this provision, the minority businesses to be notified are those (1) that have requested notices from the County for construction or repair work, and (2) those that otherwise indicated to the Office of Historically Underutilized Businesses an interest in the type of work being bid or the potential contracting opportunities listed in the proposal;

6. ensure that everyone who requests, has access to bid documents needed for making bids on projects.

7. maintain documentation of any contacts, correspondence, or conversation with minority business firms made in an attempt to meet the goals;

8. review, jointly with the designer, the lowest responsible bidder's bid for compliance with all requirements of G.S. 143-128.2(c) and -128.2(f) prior to recommendation of the contract award;

9. encourage businesses experiencing difficulty in meeting the bonding, licensing, and bid deposits required by state law in larger construction projects to utilize resources and assistance offered by local, state and federal agencies; and

10. provide information to bidders about the statewide uniform certification program for historically underutilized businesses.

C. Good Faith Efforts Required By Contractors

All bidders on County construction and renovation projects subject to Section A of this policy who intend to subcontract any part of the project must (1) identify the minority businesses to be used on the project and (2) provide affidavits indicating that a good faith effort has been made in preparing the bid to meet the board's verifiable goal for participation by minority businesses. Upon being named the apparent lowest responsible, responsive bidder, a bidder shall provide additional evidence of its good faith efforts as required by law.

The level of minority participation in bidders' bids will not affect the contract award decision; however, the failure to provide documentation of a good faith effort to meet the board's goal may result in the bid being rejected as non-responsive.

Before recommending the award of a contract, the County Manager shall direct designated County officials to evaluate bidders' documents in accordance with applicable law and regulations to determine whether bidder good faith requirements are satisfied.

D. Monitoring

The County Manager or designee shall monitor payments made to minority businesses on each project subject to Section A to verify that the minority businesses actually working on the project and their level of participation is consistent with the representations made in the contractor's bid.

E. Other Minority Business Recruitment Efforts

For building contracts that (1) are not subject to Section A and (2) cost at least $30,000 but less than $300,000, the board will solicit participation by minority business enterprises and maintain a record of contractors solicited and efforts to recruit minority participation.

F. Reporting

The County Manger shall ensure that all required reports and other documentation are filed with the Department of Administration in accordance with legal requirements.

G. Nondiscrimination

The board will award public building contracts without regard to race, religion, color, creed, national origin, sex, age, or disability. Nothing in this policy should be construed to require the board or contractors to award contracts or subcontracts to minority business contractors or minority business subcontractors who do not submit the lowest responsible, responsive bid or bids.

Legal References: *City of Richmond v. J.A. Croson Co.*, 488 U.S. 469 (1989); G.S. 143-128, -128.2, -128.3, -131(b); 01 N.C.A.C. 30I. 0101-.0310

Cross References:

Issued: June 1997

Revised: September 24, 1999; May 7, 2004, September 13, 2010, July 18, 2022, March 18, 2024

Attachment 7.1

Madison County
Board of Commissioners

Budget Amendment #12
June 11, 2024

Description	Line Item	Debit	Credit
Tax Administration			
Vehicle Tax	10.3100.1000		$ 120,000.00
Interest	10.3100.1700		$ 20,000.00
2017 Ad Valorem Tax	10.3100.2017		$ 2,048.00
2023 Ad Valorem Tax	10.3100.2023		$ 200,000.00
Software	10.4140.1925	$ 250,000.00	
Fees	10.3100.7000		$ 5,211.49
Fees	10.4140.1995	$ 5,211.49	
adjust to actual			
Library			
Friends of Library	10.3611.4420		$ 1,458.79
Library Dues	10.3611.4110		$123.28
Library Dues	10.3611.4150		$78.43
Travel	10.6110.3110	$ 1,458.79	
Books	10.6110.5610	$ 123.28	
Electonic Resources	10.6110.2500	$ 78.43	
Recording of donations			
Land Records			
Capital Equipment	10.4142.5000	$ 10,000.00	
Professional Services	10.4142.1990	$ 7,000.00	
Dedicated server for new software			
Administration			
Interest	10.3831.4910		$ 500,000.00
Board of Elections			
Salaries	10.4170.1210		$ 9,000.00
Contracted Services	10.4170.4300	$ 9,000.00	
Solid Waste			
Temp Cards	80.3472.7100		$ 21,135.00
Local Tire Disposal	80.3472.4140		$ 165.00
Ground Water	80.4720.4990	$ 21,300.00	
Emergency Management			
Capital Equipment	10.4330.5000	$ 2,000.00	

Social Services					
Nutrition LOS Grant	10.3555.7001			$	60,000.00
Nutrition LOS Grant	10.5551.7001	$	60,000.00		
Recording new funding					
Inmate Fund					
Inmate Deposits	14.3836.1100			$	70,000.00
Inmate Payments	14.4310.1100	$	70,000.00		
Adjust to actual					
Fire District					
Walnut Fire Dept.	15.3187.0190			$	5,000.00
Walnut Fire Dept.	15.4341.0190	$	5,000.00		
Laurel Fire Dept.	15.3187.0185			$	5,000.00
Laurel Fire Dept.	15.4341.0185	$	6,000.00		
Adjust to actual					
Sales Tax					
1/4 cent sales tax	10.3232.3115			$	40,400.82
Education/Schools					
1/4 cent sales tax	10.5911.7200	$	40,400.82		
Contingency	10.7000.0000	$	572,048.00		

We are at 91.64% of the FY24 budget.

Bank balances at May 31, 2024 are as follows:

	Unrestricted	Restricted
General Fund	$ 3,354,372.54	
Debt Service Fund		$ 288,213.66
Capital Outlay Fund	$ 426,472.74	
Capital Management	$ 21,745,252.93	$ 1,790,102.36
Occupancy Tax Fund		$ 151,753.26
Revaluation Fund		$ 422,722.88
Tourism Development		$ 1,956,279.61
Automation Fund		$ 168,592.21
Drug Seizure Fund		$ 9,293.49
Inmate Trust Fund		$ 30,999.00
Soil & Water Conservation		$ 40,844.04
Opioid Settlement		$ 619,156.87
Courthouse SCIF Grant GPO		$ 2,724,501.30
Arpa Cash Management Fund	$ 3,865,548.06	$ -
Total of All Accounts:	$ 29,391,646.27	$ 8,202,458.68
New Jail Loan		(Due in February)
School Debt Service		(Due in February)
40-42 Set Aside for Schools	$ (1,996,152.56)	
Unspent Grant/Restricted Procee	$ (2,206,146.50)	
Adoption Promotion Fund	$ (80,528.84)	
Encumbered Amounts	$ (931,028.00)	
911 Funds	$ (101,969.88)	
Goldenleaf Funds	$ (78,195.00)	
Arpa Funds	$ -	
Total assigned and restricted Ban	$ (5,394,020.78)	

	General	Landfill
Unassigned and Unrestricted tota	$ 15,795,166.81	$ (246,032.87)

SUMMARIES:

Percentage of budget at May 31, 2024 is:

General Fund:		YTD	
Revenues	$ 2,537,149.02	$ 35,357,123.98	89.06
Expenditures	$ 2,852,563.26	$ 27,715,758.48	72.89

General Fund	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 05/23
Revenues to Date:	$ 2,537,149.02	$ 35,357,123.98		89.06	$ 30,499,719.83
Expenditures to Date:	$ 2,852,563.26	$ 27,715,758.48	$ 712,307.00	72.89	$ 25,359,775.31
Gain/Loss to Date:	$ (315,414.24)	$ 7,641,365.50			$ 5,139,944.52

Contingency

Landfill	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 05/23
Revenues to Date:	$ 61,265.59	$ 2,763,312.25		94.71	$ 2,879,161.92
Expenditures to Date:	$ 208,301.20	$ 2,145,903.78	$ 218,721.00	73.55	$ 2,164,116.01
Gain/Loss to Date:	$ (147,035.61)	$ 617,408.47			

Contingency

911 Emergency Telephone Servic	MTD	YTD	% OF BUDGET	Year to Date 05/23
Revenues	$ 288,333.68	$ 602,769.56	47.83	$ 732,911.94
Expenditures	$ 5,955.71	$ 534,275.49	88.64	$ 732,911.94
Gain/Loss	$ 282,377.97	$ 68,494.07		$ -

Contingency $-

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 05/23
Vehicle Tax	$ 114,328.16	$ 1,173,167.34	111.73	$ 1,098,920.98
Overages/Underages				
Ad Valorem Tax Interest	$ 7,840.31	$ 190,813.17	112.24	$ 273,647.99
Late Listing Fee	$ 391.23	$ 21,359.70	133.50	$ 23,418.65
Legal Fees				
2011 Ad Valorem Tax		$ 1,466.36	107.19	$ 2,747.46
2012 Ad Valorem Tax		$ 1,625.83	121.69	$ 5,323.03
2013 Ad Valorem Tax		$ 2,142.69	35.71	$ 6,039.95
2014 Ad Valorem Tax		$ 2,924.72	41.78	$ 7,216.43
2015 Ad Valorem Tax		$ 5,200.92	57.79	$ 19,893.70
2016 Ad Valorem Tax	$ 371.43	$ 6,806.25	85.11	$ 20,577.43
2017 Ad Valorem Tax	$ 367.97	$ 11,459.20	114.04	$ 32,683.22
2018 Ad Valorem Tax	$ 730.96	$ 14,682.27	94.39	$ 60,606.59
2019 Ad Valorem Tax	$ 1,261.94	$ 23,515.83	94.06	$ 79,156.69
2020 Ad Valorem Tax	$ 606.14	$ 28,363.55	93.61	$ 107,086.11
2021 Ad Valorem Tax	$ 2,864.79	$ 68,746.22	91.66	$ 240,896.77
2022 Ad Valorem Tax	$ 6,167.84	$ 205,318.01	102.66	$ 12,617,404.21
2023 Ad Valorem Tax	$ 38,870.12	$ 12,947,037.91	101.59	$ 23,651.99
Collection Fees: Marshall				
Collection Fees: Mars Hill				
Collection Fees: Hot Springs				
Sale of Tax Maps		$ 290.00	96.67	$ 260.00
Tax Office Copies				
Returned Check				
Refunds/Overpayment of Taxes				
Contra: Returned Check				
Sale of Foreclosed Property		$ 10,730.00	110.28	$ 2,777.00
Contra: Foreclosed Property Expenses				
Sales Tax/Video Programming				
Sales Tax	$ 5,168,996.81	$ 6,244,460.80	87.91	$ 5,335,084.87
Gas Tax Refund/State		$ 19,575.72	78.30	$ 17,796.52
Payment In Lieu of Taxes		$ 8,320.00	5.35	$ 6,141.85
Forest Service Timber Sales				
Clerk of Court	$ 11,467.71	$ 73,751.93	91.96	$ 68,809.56
Board of Elections		$ 8,074.76	30.95	
Register of Deeds	$ 36,727.00	$ 481,907.65	95.81	$ 486,976.50
Sheriff's Department	$ 718,712.29	$ 3,793,598.82	88.41	$ 2,054,812.12
Emergency Management		$ 20,625.00	100.00	$ 20,625.00
Inspections	$ 9,486.76	$ 340,739.01	110.79	$ 359,671.38
Animal Control		$ 56,527.05	119.96	$ 18,382.33
Transportation	$ 33,818.98	$ 548,272.88	83.68	$ 337,900.01
Cooperative Extension Service	$ 5,000.00	$ 5,000.00	250.00	
Soil & Water Conservation		$ 3,600.00	100.00	
Grant Revenues/JCPC/DJJDP	$ 46,120.15	$ 767,576.45	45.17	$ 422,193.32

DEPARTMENT	MTD	YTD	% OF BUDGET	Year to Date 05/23
Health Department	$ 189,096.53	$ 2,364,220.84	81.69	$ 2,173,593.22
Medicaid Hold Harmless Tax		$ 18,295.20	12.92	$ 86,912.75
Social Services	$ 201,467.72	$ 1,649,497.52	60.19	$ 1,599,896.36
AFDC				
Foster Care	$ 8,767.07	$ 145,884.61	30.14	$ 213,182.77
Medicaid				
Adoption		$ 2,700.00	1.25	$ 206,326.00
Child Support Enforcement	$ 8,767.07	$ 109,163.21	125.49	$ 83,450.18
In Home Aides	$ 2,859.30	$ 23,094.56	29.34	$ 30,189.67
Beech Glen Center	$ 314.00	$ 8,195.00	102.44	$ 9,416.00
Nutrition	$ 45,665.30	$ 218,509.29	124.59	$ 140,950.72
State Lottery Funds/Education	$ 339,550.00	$ 1,645,761.31	100.00	$ 997,864.76
Library	$ 20,469.37	$ 122,973.50	89.16	$ 181,271.50
Parks & Recreation		$ 5,018.00	41.61	$ 7,150.00
Interest Earned		$ 1,000,374.86	187.30	$ 703,760.32
Rent of County Property	$ 4,327.50	$ 56,225.00	93.56	$ 52,502.50
Finance/Other		$ 204,932.80	99.00	$ 20,425.45
Miscellaneous Income	$ 100,000.00	$ 3,047,279.12	297.92	$ 118,382.09
Fund Transfer In				
Totals	$ 2,537,149.02	$ 35,357,123.98	89.06	$ 30,499,719.83

GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 05/23
Governing Body	$ 21,464.95	$ 126,707.90		34.97	$ 130,864.22
Finance Office	$ 57,280.28	$ 656,434.33		70.68	$ 574,065.47
Tax Collector	$ 38,859.12	$ 483,515.83		81.45	$ 269,996.14
Tax Supervisor			$ -	-	$ -
Land Records	$ 4,816.79	$ 81,581.32		69.82	$ 80,489.52
Professional Services	$ 16,250.00	$ 48,750.00		75.00	$ 21,600.00
Court Facilities	$ 18,645.24	$ 47,536.22		98.88	$ 6,460.60
Board of Elections	$ 35,106.53	$ 294,938.92	$ 5,230.00	82.80	$ 223,540.60
Register of Deeds	$ 38,713.26	$ 367,139.10		89.56	$ 3,603,836.71
Register of Deeds- Automation		$ 13,634.99	$ 6,500.00	47.84	$ 13,074.10
Custodial	$ 10,296.23	$ 80,720.72		76.62	$ 79,905.53
Maintenance	$ 99,280.18	$ 1,018,861.68	$ 177,651.00	68.86	$ 591,269.07
Sheriff's Department	$ 675,071.97	$ 4,983,845.02		78.45	$ 4,101,364.73
Emergency Management	$ 9,947.38	$ 66,478.99		51.44	$ 100,289.88
911 Dispatchers	$ 9,718.08	$ 724,499.12		91.19	$ 681,122.15
Fire Contract/Forest Service	$ 7,058.00	$ 86,074.60		64.28	$ 66,272.15
Inspections	$ 30,288.51	$ 293,629.73	$ 1,750.00	82.69	$ 302,120.58
Economic Development	$ 11,008.50	$ 135,350.60		24.27	$ 101,191.36
Medical Examiner		$ 14,900.00		99.33	$ 10,450.00
Ambulance Service Contract	$ 142,916.67	$ 1,572,083.37	$ 284,167.00	91.27	$ 1,572,083.37
Animal Control	$ 24,428.40	$ 308,357.33	$ 8,108.00	79.74	$ 323,177.51
Transportation - Admin	$ 10,388.45	$ 115,442.57		83.64	$ 115,452.31

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 05/23
Transportation - Operating	$ 96,248.77	$ 694,232.46	$ 25,365.00	80.67	$ 461,350.97
Transportation - Capital Outlay		$ -		-	
Transportation - EDTAP		$ 320.85			
Planning & Development	$ 5,000.00	$ 97,272.83		32.48	$ 96,395.16
Information Technology	$ 22,637.11	$ 284,036.94	$ 3,000.00	71.26	$ 247,622.19
Cooperative Extension	$ 24,232.20	$ 277,836.76	$ 7,337.00	79.90	$ 255,869.97
Soil & Water	$ 22,599.52	$ 141,077.53	$ 15,000.00	85.03	$ 128,963.09
Health Department	$ 421,238.79	$ 3,397,472.14	$ 112,756.00	84.40	$ 3,661,393.63
Drug Free Community	$ 4,679.20	$ 110,037.55		79.43	$ 112,626.50
MHAT	$ 15,828.90	$ 78,571.61	$ 2,000.00	61.58	$ 23,363.75
Management Admin.	$ 12,486.54	$ 388,250.24	$ 4,000.00	23.41	$ 391,131.30
Social Services	$ 1,936,102.34	$ 2,186,332.15	$ 30,346.00	64.46	$ 2,154,139.27
AFDC	$ -	$ 900.00		11.25	$ 1,143.79
Special Assistance	$ 9,885.35	$ 89,940.50		49.38	$ 78,880.31
State Foster Care		$ 110,392.10		31.54	$ 106,198.73
Foster Care Program		$ 66,166.43		18.90	$ 84,808.60
Medical Assistance Program					
Adoption Assistance	$ 15,159.78	$ 171,485.72		64.28	$ 172,099.33
Crisis Intervention	$ 1,724.65	$ 163,029.88		74.77	$ 177,503.97
Child Support	$ 8,176.40	$ 104,519.09	$ 5,500.00	77.91	$ 89,860.40
In Home Aides	$ 7,263.16	$ 78,526.08		40.30	$ 92,986.12
Nutrition	$ 47,050.38	$ 522,519.42		79.66	$ 500,533.88
Education	$ 413,234.33	$ 6,173,943.51		89.75	$ 5,604,520.66
A-B Technical College	$ 9,542.00	$ 85,878.00	$ 9,542.00	91.67	$ 104,962.00
Bank Charges	$ 1,250.53	$ 17,664.63		88.32	$ 17,385.45
Library	$ 52,620.49	$ 588,754.81	$ 14,055.00	83.32	$ 579,558.57
Parks & Recreation	$ 119,599.13	$ 285,176.63		82.29	$ 166,479.63
Debt Services					
Debt Services Interest					
Fund Transfer In/ Landfill & Library					
Fund Transfer Out/Revaluation					
TOTALS	$ 2,852,563.26	$ 27,715,758.48	$ 712,307.00	72.89	$ 25,359,775.31

LANDFILL FUND

REVENUES	MTD	YTD	% OF BUDGET	Year to Date 05/23
Transfer From Fund Balance				
Landfill Miscellaneous Fees				
Returned Check Fees				
Surplus Property Proceeds				
State Tire Disposal Fee	$ 10,691.86	$ 33,701.91	175.53	$ 30,160.73
Local Tire Disposal Fee	$ 570.50	$ 3,916.80	261.12	$ 3,579.88
White Goods Tax	$ 1,958.00	$ 9,156.50		
Sale of White Goods		$ 18,614.70	120.09	$ 21,344.30
Household Hazardous Waste	$ 114.00	$ 1,200.00	85.71	$ 2,349.00
Temporary Disposal Cards	$ 9,415.00	$ 87,550.66	153.60	$ 85,086.25
Duplicate Disposal Cards	$ 335.00	$ 4,931.35	24.66	$ 23,786.23
Landfill Disposal Cost Fees	$ 12,415.26	$ 117,307.60	93.85	$ 144,546.93
Landfill Sale of Recyclables	$ 6,909.80	$ 64,171.09	152.79	$ 54,913.30
Nuisance Tires				
Disposal Cards	$ 10,973.94	$ 2,328,239.64	91.26	$ 2,444,764.49
Construction Demolition	$ 3,323.40	$ 482,503.39	126.86	$ 50,556.34
Solid Waste Disposal Distribution	$ 4,558.80	$ 19,022.81	190.23	$ 14,532.83
Grant/State				
Electronics Management				
Electronics (County)				
Interest				
Totals	$ 61,265.59	$ 2,763,312.25	94.71	$ 2,879,161.92

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	Year to Date 05/23
Landfill	$ 192,712.29	$ 1,884,435.04	$ 216,591.00	72.70	$ 1,924,403.74
Recycling	15320.56	$ 235,115.35	$ 2,130.00	82.54	$ 214,020.73
Scrap Tires	$ 268.35	$ 26,353.39		76.39	$ 22,327.08
White Goods					
Closure/Post Closure					
Totals	$ 208,301.20	$ 2,145,903.78	$ 218,721.00	73.55	$ 2,164,116.01