

The Madison County Board of Commissioners met in regular session on Tuesday, May 19, 2020 at 7:00 p.m. at the North Carolina Cooperative Extension-Madison County Center 258 Carolina Lane, Marshall, North Carolina.

In attendance were Chairman Craig Goforth; Vice-Chairman Mark Snelson; Commissioners Norris Gentry, Wayne Brigman, and Matt Wechtel; County Manager Mark Pullium; County Attorney Donny Laws; Clerk Mandy Bradley.

The meeting was called to order at 7:07 p.m. by Chairman Goforth upon motion by Vice-Chairman Snelson, second by Commissioner Gentry and unanimous approval of the Board.

**Agenda Item 1: Agenda Approval**

Chairman Goforth requested to amend the Agenda to reflect the following:

1. Addition of Public Records Policy as Item 10f
  2. Discussion of Litigation of Madison Asphalt, LLC vs. Madison County File No. 19-CVS-340, NCGS 143.318.11 (a) (3)
- Commissioner Wechtel requested that Agenda Item 11 be moved to Agenda Item 12 and the above be added as Agenda Item 11.

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

**Agenda Item 2: Approval of April 14, 2020 (Regular) Minutes**

Upon motion by Commissioner Wechtel and second by Commissioner Brigman, the Board voted unanimously that the minutes be approved as submitted.

**Agenda Item 3: Public Comment**

No public comment received.

**Agenda Item 4: Norris Gentry, Commissioner**

**a. North Carolina General Assembly Cares Act**

Commissioner Gentry discussed information with the Board regarding the Cares Act which by way of Federal and State relief that has been appropriated by Congress. The relief will provide funding to support local governments which will help with sales tax reductions as well as direct and indirect expenses related to COVID-19.

**b. Resolution of Appreciation**

Presented to the Board by Commissioner Gentry, a Resolution of Appreciation and Recognition for all involved in the service during COVID-19. The Resolution was read into record by Commissioner Gentry. Upon motion by Vice-Chairman Snelson and second by Commissioner Brigman, the Board voted unanimously to approve. (Attachment 4.2)

**Agenda Item 5: Brooke Ledford, Community Services Director**

Ms. Ledford presented and discussed with the Board, the FY 2020 Certifications and Assurances that are required by the North Carolina Department of Transportation for transit systems. Ms. Ledford reviewed the four forms with the Board which included: Certificates and Assurances which assures that legal authority is held by the County to apply for and receive funds; Certifications and Restrictions of Lobbying which assures that no federal or state money received by the Transportation Authority will be used to pay for influences for contract, grants, loans, agreements; Community Transportation Program Grant Application Warranty which assures protection of transportation related employees;

Certification of Equivalent Services which assures that services offered to people with disabilities is equal to services offered to people without disabilities.

Upon motion by Commissioner Gentry, second by Commissioner Brigman with discussion by the Board and County Attorney Donny Laws, the Board voted unanimously to approve. (Attachment 5.1)

**Agenda Item 6: Kim Bellofatto, Library Director**

Ms. Bellofatto discussed and presented proposed By-Law changes for the Library Board of Trustees. Upon motion by Vice-Chairman Snelson and second by Commissioner Brigman with discussion by the Board and Council by County Attorney Donny Laws, the Board voted unanimously to approve. (Attachment 6.1)

**Agenda Item 7: Terry Bellamy, Economic Development Director**

**a. Hot Springs Wi-Fi Project**

Ms. Bellamy presented information and a powerpoint presentation as well as answered questions from the Board regarding the Hot Springs Wi-fi project as well as the Agreement with Open Broadband for wireless internet service in Hot Springs to be paid for by the Tourism Development Authority.

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

Chairman Goforth also called for a motion for the request of an allocation from the Economic Development Board in the amount of \$21,165.62 to fund this from the grant. Upon motion by Vice-Chairman Snelson and second by Commissioner Wechtel, the board voted unanimously.

**b. Madison County Small Business Fund Update**

Ms. Bellamy presented a power point presentation and discussed information regarding the Madison County Small Business Fund as well as answered questions from the Board regarding how the loan works, that Mountain Biz Works will manage the funds, uses allowed, repayment terms, eligibility of recipients, and partners who are contributors for the fund.

Discussion was had by the Board. Chairman Goforth requested from County Manager Mark Pullium where funding from the County for the fund would come from. Mr. Pullium noted that program funding would be pulled from the Cares Act Funding upon approval from the Office of the State Budget and Management. Council was provided from County Attorney Donny Laws who clarified that the Board is only voting tonight to grant permission for Economic Development to start the process of setting up the fund, but not actually allocating any funding tonight

Upon motion by Commissioner Gentry and second by Vice-Chairman Snelson, the Board voted unanimously to take this first step tonight as requested. Further discussion was had by the Board.

**Agenda Item 8: Kathy Ray, Board of Elections Director**

**a. Automark Lease Contract**

Dr. Ray presented and discussed information as well as answered questions from the Board regarding the lease agreement for Automark machines that were used during the first primary and will be used during the second primary on June 23, 2020.

Dr. Ray presented two different contracts, the first contract being for the fourteen Automark machines that were used during the first primary which was previously approved with funds of \$8,470.00 already being allocated and the second contract being for four Automark machines in the amount of \$1,400.00 for the second primary on June 23, 2020.

Commissioner Wechtel requested clarification from Dr. Ray regarding the first contract which has already been incurred. Dr. Ray noted that the first contract was previously approved by the Board, but the rental agreement was not completed

previously. Dr. Ray also noted that the Board would only actually be approving a sum of \$1,400.00 tonight since the previous contract had already been approved.

Council was provided from County Attorney Donny Laws who noted that the County's Addendum to contracts would need to be provided with the contracts and the leases would be ready for execution.

Upon motion by Commissioner Wechtel and second by Commissioner Brigman, the Board voted unanimously to approve the second amount because the first has already been approved. (Attachment 8.1)

**b. ExpressVote Ballot Marker Financing Option**

Dr. Ray presented information as well as answered questions from the Board regarding the ExpressVote Ballot Markers financing option to purchase the fourteen ExpressVote Ballot markers which will allow \$6,300.00 worth of the lease that was just approved to be applied toward the purchase of the new machines if the Board chose to purchase machines. Dr. Ray noted that these machines would either need to be purchased or leased for the November 2020 election.

Discussion was had by the Board and County Manager Mark Pullium regarding how the COVID-19 Pandemic could potentially change the voting process and the benefits of leasing machines versus buying them.

Upon motion by Commissioner Gentry and second by Commissioner Wechtel, the Board voted unanimously that for one more election, we rent the machines.

Dr. Ray also discussed personal protection equipment that the State Board of Elections is providing for the June 23, 2020 election and noted that the Madison County Board of Elections would be responsible for providing for cleaning services specific to COVID-19. She noted that she was working on getting quotes for cleaning services at this time and that she would be providing to the Finance Office and County Manager for approval.

Mr. Pullium noted that the purchase of these machines had been approved by the Board at a previous meeting and requested from County Attorney Laws if the Board needed to rescind that vote. Mr. Laws noted that the previous approval back in February was based upon the County Manager and County Attorney's final certification of the contract, but that has not been done and it would be of great relief to have the Board say that they elect to not have the County Manager and County Attorney go through that process if that is what they so choose and no longer wish to purchase the machines.

Upon motion of Commissioner Gentry and second by Vice-Chairman Snelson, the Board voted unanimously to rescind the decision of that February date in light of current economic conditions.

**Agenda Item 9: Kary Ledford, Interim Finance Officer**

**a. Budget Amendment #10**

Ms. Ledford presented, discussed, and answered questions regarding Budget Amendment #10. (Attachment 9.1)

Discussion was had by the Board.

Upon motion by Vice-Chairman Snelson and second by Commissioner Gentry, the Board voted 4-1 to approve with Commissioner Brigman voting opposed.

**b. April Financial Report**

Ms. Ledford presented and discussed the April Financial Report as well as answered questions from the Board regarding it. (Attachment 9.2)

**c. Tax Refunds and Releases**

April Tax Refunds and Releases were presented to the Board by Ms. Ledford on behalf of the Tax Office.

Upon motion by Commissioner Gentry and second by Commissioner Brigman, the Board voted unanimously to approve as submitted. (Attachment 9.3)

**d. FY 2020 Audit Contract**

Ms. Ledford presented and discussed the FY 2020 Audit Contract with Mauldin and Jenkins as well as answered questions from the Board.

Discussion was had by the Board and County Manager Mark Pullium.

Upon motion by Vice Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 9.4)

**Agenda Item 10: Mark Pullium, County Manager**

**a. County Manager's Update**

Mr. Pullium presented and discussed information regarding the budget calendar for the FY 2020-2021 budget. Mr. Pullium noted that he would like to schedule the first budget workshop. Discussion was had by the Board who agreed that the meeting would be on Friday, May 29, 2020 at 9:00 a.m. at the North Carolina Cooperative Extension-Madison County Center in Marshall. (Attachment 10.1)

Information regarding the Cares Act Funding and proposed allocation of funds was presented and discussed by Mr. Pullium who also answered questions from the Board. Mr. Pullium requested permission from the Board to work on an Intergovernmental Agreement with the towns and to create a plan for the County to submit to the State. Discussion was had by the Board. Upon motion by Commissioner Brigman and second by Vice-Chairman Snelson, the Board voted unanimously to approve as written. (Attachment 10.2)

The Madison Friendship Fund was presented and discussed with the Board by Mr. Pullium who also answered questions from the Board. Mr. Pullium read a letter into record which was provided by the Madison Friendship Fund Committee requesting that the County allocate to them \$75,000 from Cares Act Funding. Mr. Pullium noted that at this time, it is strictly for informational purposes only and that no action is required on behalf of the Board tonight. (Attachment 10.3)

Mr. Pullium also discussed with the Board, cases of COVID-19 within the County and noted the vigilance and good work that has been done within the County to keep with number of cases low.

**b. Madison Medics Contract**

Mr. Pullium presented and discussed with the Board, the Emergency Medical Services contract being entered into between Madison County and Madison Medics. Chairman Goforth called for a vote.

Discussion regarding the modifications of the contract was had by the Board and County Attorney Donny Laws.

Upon motion by Commissioner Gentry and second by Chairman Goforth, the Board voted 3-1 to approve the modified contract as recommended by our Attorney and County Manager with Commissioner Brigman voting opposed. Vice-Chairman Snelson recused himself from the vote due to conflict of interest. (Attachment 10.4)

**c. Medical Director Contract**

Mr. Pullium presented and discussed with the Board, a Contract for Medical Director Services to be entered into by the County and Dr. Stace Horine.

Discussion was had by the Board. Commissioner Wechtel requested that the contract be altered to reflect that it is for Madison County instead of Yancey as stated on the contract presented in the Board packet. Further discussion was had by the Board.

Upon motion by Commissioner Brigman and second by Commissioner Gentry, the Board voted unanimously to approve. (Attachment 10.5)

Commissioner Wechtel requested clarification on Item 10a to request if the upcoming budget meeting would be public. Mr. Pullium advised that all budget meetings are public.

**d. County Board Appointment**

Mr. Pullium presented and discussed information regarding County Board vacancies.

Upon motion of Commissioner Brigman and second of Commissioner Gentry, the Board voted unanimously to reappoint Frances Ramsey to the A-B Tech Board of Trustees.

**e. Surplus Property**

Mr. Pullium presented information regarding a bid received for surplus property, PIN #: 9861-14-1310 in the amount of \$2,000.

Upon motion of Commissioner Wechtel and second by Commissioner Gentry with discussion being had by the Board, the Board voted unanimously to accept the offer and proceed.

**f. Public Records Policy**

Mr. Pullium presented a proposed Public Records Request Policy to the Board. Mr. Pullium discussed information as well as answered questions from the Board pertaining to the policy.

Discussion was had by the Board, Mr. Pullium, County Attorney Donny Laws, and Clerk Mandy Bradley.

Upon motion of Vice-Chairman Snelson and second by Commissioner Gentry the Board voted 4-1 to approve with Commissioner Brigman voting opposed. (Attachment 10.6)

**Agenda Item 11: Madison Asphalt, LLC vs. Madison County, File Number 19-CVS-340**

Upon motion by Chairman Goforth and second by Commissioner Brigman, the Board voted unanimously to enter into closed session pursuant to NCGS 143.318.11 (a) (3) for attorney-client privilege to discuss Madison Asphalt vs. Madison County, File Number 19-CVS-340.

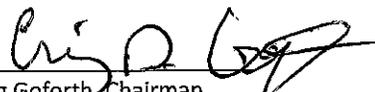
Upon motion by Commissioner Brigman and second by Commissioner Gentry, the Board voted unanimously to return to open session.

**Agenda Item 12: Adjournment**

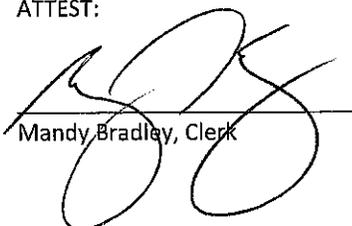
Upon motion by Commissioner Gentry and second by Commissioner Brigman, the Board voted unanimously to adjourn.

This the 19th day of May, 2020

MADISON COUNTY

  
\_\_\_\_\_  
Craig Goforth, Chairman  
Board of Commissioners

ATTEST:

  
\_\_\_\_\_  
Mandy Bradley, Clerk

Madison County Board of Commissioners  
Agenda  
May 19, 2020

Attachment 1.1

7:00 P.M.

Meeting Called To Order  
Pledge of Allegiance  
Moment of Silence

1. Agenda Approval
2. Approval of April 14, 2020 (Regular) Minutes
3. Public Comment
4. Norris Gentry, Commissioner
  - a. North Carolina General Assembly Cares Act
  - b. Resolution of Appreciation
5. Brooke Ledford, Community Services Director  
FY 2020 Certifications and Assurances
6. Kim Bellofatto, Library Director  
Library Board of Trustees By-Law Revision
7. Terry Bellamy, Economic Development Director
  - a. Hot Springs Wi-Fi Project
  - b. Madison County Small Business Fund Update
8. Kathy Ray, Board of Elections Director
  - a. Automark Contract Lease
  - b. ExpressVote Ballot Marker Financing Option
9. Kary Ledford, Interim Finance Officer
  - a. Budget Amendment #10
  - b. April Financial Report
  - c. Tax Refunds and Releases
  - d. FY 2020 Audit Contract
10. Mark Pullium, County Manager
  - a. County Manager's Update
  - b. Madison Medics Contract
  - c. Medical Director Contract
  - d. County Board Appointment
  - e. Surplus Property
  - f. Public Records Policy
11. Discussion of Litigation of Madison Asphalt, LLC vs. Madison County File No. 19-CVS-340
12. Adjournment

RESOLUTION OF APPRECIATION AND RECOGNITION

WHEREAS, the citizens of Madison County have shown great understanding and support while caring for themselves as well as their neighbors during the uncertain times surrounding the COVID-19 Pandemic; and

WHEREAS, the Madison County School System has provided outstanding leadership and direction in continuing the high quality of education and providing thousands of meals to the children of the County; and

WHEREAS, health care professionals, public health and safety officers, Emergency Medical Services, and the Hot Springs Health Program have each provided dedicated service during this time; and

WHEREAS, the Emergency Management Team, First Responders, and Fire Departments have worked tirelessly to stay ahead of the curve while caring for and supporting the needs of residents; and

WHEREAS, numerous food banks across the County have provided food as well as other resources to assist County residents during the time that it has been most needed; and

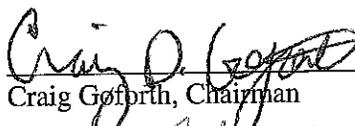
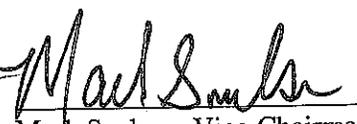
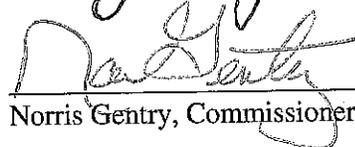
WHEREAS, industries in the area as well as businesses and their employees have provided much needed supplies and products for our County; and

WHEREAS, the Madison One Team as well as the Economic Development Task Force have worked to provide funding sources for those in need; and

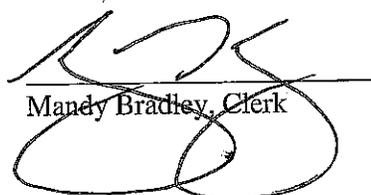
NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners would like to acknowledge the service of each person who has been involved in these efforts during this pandemic. The Board recognizes that this will be a long journey and that we are all one, involved in this together.

This the 19th day of May, 2020.

MADISON COUNTY

 Craig Gofforth, Chairman	 Mark Snelson, Vice-Chairman	 Wayne Brigman, Commissioner
 Norris Gentry, Commissioner	 Matt Wechtel, Commissioner	

ATTEST:

  
Mandy Bradley, Clerk

(Required of all Applicants that plan to procure inaccessible vehicles)  
**CERTIFICATION OF EQUIVALENT SERVICE**

Madison County Transportation Authority (Legal Name of Applicant) certifies that its demand responsive service offered to individuals with disabilities (as defined in 49 CFR 37.3), including individuals who use wheelchairs, is equivalent to the level and quality of service offered to individuals without disabilities. Such service, when viewed in its entirety, is provided in the most integrated setting feasible and is equivalent with respect to:

- 1) Response time;
- 2) Fares;
- 3) Geographic service area;
- 4) Hours and days of service;
- 5) Restrictions or priorities based on trip purpose;
- 6) Availability of information and reservation capability; and
- 7) Constraints on capacity or service availability.

In accordance with 49 CFR 37.77, public funded entities operating demand responsive systems for the general public which receive financial assistance under section 18 of the Federal Transit Act must file this certification with the appropriate state program office before procuring any inaccessible vehicle. NCDOT also requires state funded entities that do not receive Federal Transit Administration (FTA) funds to file this certification as well. **This certification is valid for no longer than one year from its date of filing.**

The NCDOT Public Transportation Division requires all participants to certify equivalent service when requesting to purchase non-ADA accessible vehicles. By signing this certification, the above-named agency is certifying that it has a mechanism in place to provide rides to individuals with disabilities. The ride must be provided in a manner equivalent to the service provided by the above-named agency to individuals without disabilities. Verification must include the attached form entitled *Measuring and Monitoring Equivalency for a General Public Demand Responsive Transportation Service*.

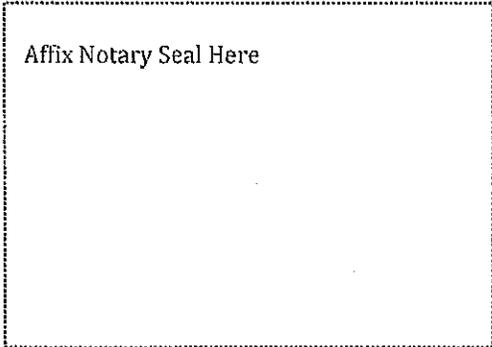
Craig O. Cozart  
Signature of Authorized Official

Seal Subscribed and sworn to me (date) 5-19-20

Kary A. Leaford  
Notary Public

Kary A. Leaford  
Printed Name and Address  
PO Box 1874 Mars Hill NC 28754

My commission expires (date) 17 Dec 24



(Required of all Applicants)

**CERTIFICATION AND RESTRICTIONS ON LOBBYING**

I, Craig Goforth, on behalf of  
Name of Authorized Official

Madison County Transportation Authority  
Legal Name of Applicant

Hereby certifies that:

No Federal/State appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any Federal/State agency, a Member of Congress or State Legislature, an employee of a member of Congress or State Legislature, or an officer or employee of Congress or State Legislature in connection with the awarding of any Federal/State contract, the making of any Federal/State grant, the making of any Federal/State loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal/State contract, grant, loan, or cooperative agreement.

If any funds other than Federal/State appropriated funds have been paid or will be paid to any person influencing or attempting to influence an officer or employee of any Federal/State agency, a Member of Congress or State Legislature, an employee of a member of Congress or State Legislature, or an officer or employee of Congress or State Legislature in connection with the Federal/State contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

*This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.*

*The undersigned certifies or affirms the truthfulness and accuracy of the contents of the statements submitted on or with this certification and understands that the provisions of 31 U.S.C. Section 3801, et seq., are applicable thereto.*

Craig D. Goforth  
Signature of Authorized Official

Seal Subscribed and sworn to me (date) 5-19-00

Kary A. Leaford  
Notary Public

Kary A. Leaford  
Printed Name and Address  
PO Box 1874 Marshall NC 28754

My commission expires (date) 17 Dec 24

Affix Notary Seal Here

**SFY 2021 Community Transportation Program (CTP) Grant  
Application - Special Section 5333 (b) Warranty**

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representatives, if any, of the employees involved for purpose of adequate replacement under Section 5333(b). If such negotiation shall not result in mutually satisfactory agreement any party may invoke the jurisdiction of the Secretary of Labor to determine substitute fair and equitable employee protective arrangements for application only to the particular Project, which shall be incorporated in this arrangement only as applied to that Project, and any other appropriate action, remedy, or relief.

(25) If any employer of the employees covered by this arrangement shall have rearranged or adjusted its forces in anticipation of the Project, with the effect of depriving an employee of benefits to which the employee should be entitled under this arrangement, the provisions of this arrangement shall apply to such employee as of the date when the employee was so affected.

**C. Acceptance of Special Section 5333(b) Warranty**

I, (Name and Title) Craig Goforth, Board of Commissioners Chairman  
(Name and Title)

do hereby certify that

Madison County Transportation Authority  
(Legal Name of Applicant/Recipient)

has agreed to the terms and conditions of this Warranty; will accept this agreement as part of the contract of assistance with the North Carolina Department of Transportation; and **will post, in a prominent and accessible place, the terms and conditions of the Warranty with a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with these terms.**

Craig D. Goforth  
Signature of Authorized Official

5.19.20  
Date

Certifications and Assurances

Fiscal Year 2020

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature Craig D. Goforth Date: 5.19.20

Name Craig Goforth Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): MADISON

As the undersigned Attorney for the above-named Applicant, I hereby affirm to the Applicant that it has authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature Donag J. Laws Date: 5-19-20

Name Donag J. Laws Attorney for Applicant

*Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.*

**SFY 2021 Community Transportation Program (CTP) Grant  
Application - Special Section 5333 (b) Warranty**

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representatives, if any, of the employees involved for purpose of adequate replacement under Section 5333(b). If such negotiation shall not result in mutually satisfactory agreement any party may invoke the jurisdiction of the Secretary of Labor to determine substitute fair and equitable employee protective arrangements for application only to the particular Project, which shall be incorporated in this arrangement only as applied to that Project, and any other appropriate action, remedy, or relief.

(25) If any employer of the employees covered by this arrangement shall have rearranged or adjusted its forces in anticipation of the Project, with the effect of depriving an employee of benefits to which the employee should be entitled under this arrangement, the provisions of this arrangement shall apply to such employee as of the date when the employee was so affected.

**C. Acceptance of Special Section 5333(b) Warranty**

I, (Name and Title) Craig Goforth, Board of Commissioners Chairman  
(Name and Title)

do hereby certify that

Madison County Transportation Authority  
(Legal Name of Applicant/Recipient)

has agreed to the terms and conditions of this Warranty; will accept this agreement as part of the contract of assistance with the North Carolina Department of Transportation; and will post, in a prominent and accessible place, the terms and conditions of the Warranty with a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with these terms.

Craig Goforth  
Signature of Authorized Official

5.19.20  
Date

(Required of all Applicants)

**CERTIFICATION AND RESTRICTIONS ON LOBBYING**

I, Craig Goforth, on behalf of  
Name of Authorized Official

Madison County Transportation Authority  
Legal Name of Applicant

Hereby certifies that:

No Federal/State appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any Federal/State agency, a Member of Congress or State Legislature, an employee of a member of Congress or State Legislature, or an officer or employee of Congress or State Legislature in connection with the awarding of any Federal/State contract, the making of any Federal/State grant, the making of any Federal/State loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal/State contract, grant, loan, or cooperative agreement.

If any funds other than Federal/State appropriated funds have been paid or will be paid to any person influencing or attempting to influence an officer or employee of any Federal/State agency, a Member of Congress or State Legislature, an employee of a member of Congress or State Legislature, or an officer or employee of Congress or State Legislature in connection with the Federal/State contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

*This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.*

*The undersigned certifies or affirms the truthfulness and accuracy of the contents of the statements submitted on or with this certification and understands that the provisions of 31 U.S.C. Section 3801, et seq., are applicable thereto.*

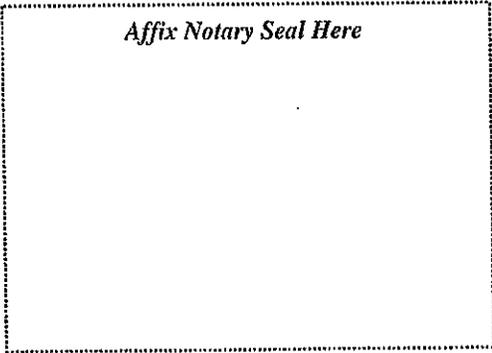
Craig D Goforth  
Signature of Authorized Official

Seal Subscribed and sworn to me (date) 5-19-90

Kary A Leaford  
Notary Public

Kary A. Leaford  
Printed Name and Address  
PO Box 1874 Mars Hill NC 28754

My commission expires (date) 17 Dec 24



(Required of all Applicants that plan to procure inaccessible vehicles)  
**CERTIFICATION OF EQUIVALENT SERVICE**

**Madison County Transportation Authority** (Legal Name of Applicant) certifies that its demand responsive service offered to individuals with disabilities (as defined in 49 CFR 37.3), including individuals who use wheelchairs, is equivalent to the level and quality of service offered to individuals without disabilities. Such service, when viewed in its entirety, is provided in the most integrated setting feasible and is equivalent with respect to:

- 1) Response time;
- 2) Fares;
- 3) Geographic service area;
- 4) Hours and days of service;
- 5) Restrictions or priorities based on trip purpose;
- 6) Availability of information and reservation capability; and
- 7) Constraints on capacity or service availability.

In accordance with 49 CFR 37.77, public funded entities operating demand responsive systems for the general public which receive financial assistance under section 18 of the Federal Transit Act must file this certification with the appropriate state program office before procuring any inaccessible vehicle. NCDOT also requires state funded entities that do not receive Federal Transit Administration (FTA) funds to file this certification as well. **This certification is valid for no longer than one year from its date of filing.**

The NCDOT Public Transportation Division requires all participants to certify equivalent service when requesting to purchase non-ADA accessible vehicles. By signing this certification, the above-named agency is certifying that it has a mechanism in place to provide rides to individuals with disabilities. The ride must be provided in a manner equivalent to the service provided by the above-named agency to individuals without disabilities. Verification must include the attached form entitled *Measuring and Monitoring Equivalency for a General Public Demand Responsive Transportation Service*.

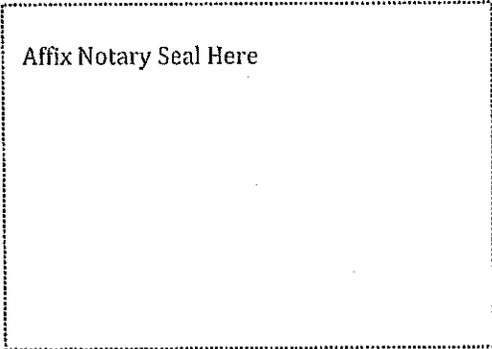
Craig O. Cozart  
Signature of Authorized Official

Seal Subscribed and sworn to me (date) 5-19-20

Kary A. Leaford  
Notary Public

Kary A. Leaford  
Printed Name and Address  
PO Box 1874 Mars Hill NC 28754

My commission expires (date) 17 Dec 24



**Madison County Public Library**  
**By-Laws of the Library Board of Trust**  
 (Revised May 2020)

**Article 1 – Name and Purpose**

This organization shall be called **The Board of Trustees of the Madison County Public Library (Board)**. Its purpose is to advise the Madison County Public Library in all phases of its operations. To this end, the Board shall:

1. Recommend library policies.
2. Provide advice and counsel to the Library Director, who is responsible for the physical buildings and equipment, for the employment and direction of the staff for the library service to the public, and for the operation of the libraries under the financial conditions set forth in the library budget.
3. Participate in the interview process and make recommendations for the hiring of a new Library Director when the position is vacant.
4. Review expenditure of library funds.
5. Receive gifts to the library.
6. Ensure a representative selection of books and other library resources. (i.e. censorship issues)
7. Participate actively in cooperative efforts to maintain and improve the quality of local library services.

**Article 2 – Membership**

**Section 1**

The Board shall consist of seven members with every effort being made to ensure proportional members to represent each section of the county.

**Section 2**

Members of the Board shall be appointed by the County Commissioners from the residents of the County upon recommendation by the Board and must be an active patron of the Madison County Public Libraries System; none of whom shall hold office or employment in the County government.

**Section 3**

The members shall serve a term of three years and until their successors are appointed and qualified. The terms are on a staggered basis. In the event a member is unable to complete a term, a successor will be sought to fill the vacancy for the remainder of the term.

**Section 4**

Members shall serve without compensation for their services as such but may receive reimbursement for necessary travel and other expenses incurred on official duties when such expenditures have received authorization of the County Commissioners (either specifically or through inclusion in an approved budget).

**Section 5**

Members of the Board shall be subject to removal by motion of the County Commissioners by majority vote. A trustee may be removed from office by the County Commissioners for failure to attend three consecutively scheduled board meetings, after a recommendation by the Library Board of Trustees to the Board of Commissioners.

**Section 6**

Trustees are eligible to be reappointed by the County Commissioners to additional three-year terms.

**Section 7**

No member of the Board shall be financially vested, directly or indirectly, in any contract, sale or transaction to which the County is a party and which comes before the Board for approval or any other official action pertaining to the County Library. Any contract, sale or transaction on which there shall be such an interest shall become void at the election of the County when so declared by resolution of the County Commissioners. If any member of the Board shall be financially interested as aforesaid, upon conviction thereof, they shall forfeit their office.

**Section 8**

Solicitation of products or political activities is not permitted by a Board of Trustees member on the Library premises during those periods of the day when any employee is engaged in performing his/her work tasks.

**Madison County Public Library**  
**By-Laws of the Library Board of Trustees**  
(Revised May 2020)

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**Article 3 – Officers and Their Duties**

Section 1

The officers of the Board shall be a Chairman and a Secretary who shall be elected at the first meeting of each fiscal year (July through June). Each officer shall serve for a period of one year. The term of newly elected officers shall begin immediately after annual election.

Section 2

The Chairman shall preside at all meetings, appoint all committees with the approval of the Board, authorize calls for special meetings, and generally perform the duties of a presiding officer.

Section 3

The Secretary shall keep the Minutes of all meetings, shall issue notices of all regular meetings and of special meetings upon proper authorization. The Secretary shall have custody of the Minutes and other records of the Board not specifically assigned to other officers and shall inform the County Manager of any vacancies occurring on the Board.

**Article 4 – Meetings**

Section 1

Regular meetings shall be held every two months. The time and place of regular meetings shall be published in advance.

Section 2

Special meetings may be called by the Library Director or the Chairman of the Board.

Section 3

All regular and special meetings shall be open to the public in accordance with all Open Meeting Statutes.

Section 4

The Secretary shall furnish, prior to the regularly scheduled meeting, Minutes of the previous meeting, an agenda provided by the Library Director, and any other materials which need to be studied.

Section 5

A quorum shall consist of four Trustees present for the transaction of business. In case of a tie vote, the Library Director shall cast the deciding vote.

Section 6

All Trustees, including the Chairman, are entitled to vote. A majority vote is required for passage.

Section 7

A telephone vote on an emergency matter may be taken. This action, however, must be duly recorded in a separate set of minutes, approved and placed on file.

**Article 5 – Committees**

Section 1

The Chairman shall appoint special committees of one or more members for the purpose or functions as the Board may require from time to time. The committee shall be discharged upon completion of the purpose for which it was appointed, and after the final report has been made to the Board.

Section 2

All committees shall make a progress report at each Board meeting.

Section 3

No committee shall have other than advisory power, unless so granted specific power to act, as suitable action by the Board.

**Article 6 – Library Director and Staff**

Section 1

The Library Director is appointed by the Board of County Commissioners upon consideration of the full recommendation of the Board of trustees. The Director shall be the executive and administrative officer of the Library and shall represent the Library at all departmental meetings.

**Madison County Public Library**  
**By-Laws of the Library Board of Trustees**  
(Revised May 2020)

Page 3

Section 2

The Library Director shall carry out policies adopted by the Board and approved by the County Commissioners, shall be held responsible for the direction of the staff, for the care and maintenance of buildings and equipment, for the efficiency of the library's service to the public, and for the operation of the library under the financial conditions set forth in the annual budget.

Section 3

The Library Director is responsible for an adequate and proper selection of library materials in keeping with the stated policies of the Board.

**Article 7 – Amendments**

Section 1

By-Laws of the Board of Trustees of the Madison County Public Library may be amended as follows:

1. Proposal by any Board member at any regular or called meeting.
2. Publication of proposal on the County Web site in accordance with County government requirements.
3. Approval by five members of the Board at the next regular or called meeting with final approval by the County Commissioners.

STATE OF NORTH CAROLINA )  
 )  
COUNTY OF MADISON )

AGREEMENT WITH OPEN  
BROADBAND FOR WIRELESS  
INTERNET SERVICE IN HOT SPRINGS

**THIS AGREEMENT** (hereinafter "Agreement") made this the 19<sup>th</sup> day of May, 2020, by and between MADISON COUNTY, a Body Politic and Corporate of the State of North Carolina (hereinafter "County") and OPEN BROADBAND, LLC, a North Carolina Limited Liability Company, (hereinafter "Open Broadband").

**RECITALS**

**WHEREAS**, the County entered into an agreement with the North Carolina Department of Natural and Cultural Resources focused on increasing digital literacy through the allocation of funds to be used for enhancing Wi-Fi capabilities in the County; and

**WHEREAS**, the County prepared a request for proposals ("RFP") and solicited proposals from vendors for the installation and provision of Wi-Fi services to the Hot Springs area of the County; and

**WHEREAS**, Open Broadband submitted a proposal responsive to the RFP, and the response is acceptable to the County and the North Carolina Department of Information Technology; and

**WHEREAS**, the County has selected Open Broadband to install and operate Wi-Fi in the Hot Springs area of Madison County; and

**WHEREAS**, the County and Open Broadband are entering into this agreement to memorialize the terms and conditions regarding the installation and operation of Wi-Fi service in the Hot Springs area of Madison County.

**NOW, THEREFORE**, in exchange for good and valuable consideration and the covenants and conditions set forth herein, it is hereby agreed as follows:

1. Open Broadband will design, furnish, install and maintain a Hot Springs Library Wi-Fi and Downtown Hot Springs Wi-Fi network in Madison County. The areas that will be served are the areas shown around each point of presence on the map attached hereto as Exhibit I. The design, equipment and installation shall be done in a good and workmanlike manner and at a level consistent with the installation and operation of public Wi-Fi networks in North Carolina.
2. The installation will begin with turning up internet service at the Hot Springs Library and configuring the router and Wi-Fi at the Hot Springs Library. Then the downtown Hot Springs W-Fi will be built from the library outward to City hall with testing as each point of presence is added. The final points of presence installed will be the Hot Springs Elementary School and the Pole where Bridge Street becomes US Highway 25/70.

AF

3. The Wi-Fi network will allow users of laptops, tablets and mobile telephones to access the internet without incurring data usage on a cellular plan. The network will be an "open network." There will be no charge for the use of the network, except as described herein.
4. Wi-Fi coverage will be engineered for indoor use at the library, and outdoor use on the sidewalks and exterior of the buildings within the area shown on Exhibit 1. The open network is intended for use by the public and not by local businesses.
5. The County will provide Open Broadband the use of the building identified in the RFP (Madison County Library, 170 Bridge St, Hot Springs, North Carolina 28743). The County and the Town of Hot Springs will allow Open Broadband to provide service from antennas placed as inconspicuously as possible, on buildings in or near the designated area shown on Exhibit 1. Open Broadband may, at no charge, attach antennas to structures owned by the County and the Town of Hot Springs and 110 volt power connections. Open Broadband is responsible for the cost of installing and maintaining the antennas and power connections. Open Broadband will coordinate with the County and the Town of Hot Springs regarding the placement and design of the antennas, power connections and other equipment.
6. Open Broadband will be provided use, at no charge of the following structures:
  - The light pole where Bridge Street becomes US Highway 25/70;
  - Building roofs, with power outlets, of Hot Springs Elementary School, Hot Springs Library, Hot Springs Resort Suites, Hot Springs City Hall, Hot Springs Campground, and Spring Tavern Inn;
  - The tower behind the library; and
  - The placement of equipment in the library in a secure area.
7. To discourage excessive use of the system by individual users, users will be limited to 10Mbps per user, and users will be required to log out after one hour of use.
8. Open Broadband will maintain the equipment and internet service for the Wi-Fi network in good working order. No alterations to structures owned by the County or Hot Springs made by Open Broadband will compromise or impair the integrity of such structures. Open Broadband will exercise special care to avoid damaging such structures and hereby assumes all responsibility for damage or loss to such structures caused by Open Broadband, its employees or agents
9. Open Broadband will make an immediate report to the County and the Town of Hot Springs of any installation or maintenance of Open Broadband's equipment. The County or the Town will not move, disconnect, or adjust, in any way, Open Broadband's equipment without the supervision of an Open Broadband representative on site. Open Broadband will be responsible for moving or protecting its equipment during any repairs or renovations to County or Town structures. Neither the County nor the Town shall incur liability to Open Broadband for any injury, expense or claim incurred by Open Broadband during any such repair or renovation.

AF

10. Open Broadband shall maintain in force and effect, for the duration of this agreement, General Liability Insurance in the amount of \$1,000,000. Open Broadband shall also maintain in force and effect workers compensation insurance and automobile liability insurance in such amounts as are required by law.
11. Open Broadband will design, furnish and install the equipment necessary to provide the Hot Springs Library Wi-Fi and Downtown Hot Springs Wi-Fi for \$21,165.62. The cost of equipment and installation will due and payable to Open Broadband upon completion of the installation.
12. Open Broadband will maintain the Wi-Fi and equipment for \$299 per month plus the Internet Service Provider ("ISP") backhaul cost for the bandwidth selected. Bandwidth will be provided under a three year fixed price agreement. The County will have an option to renew for an additional three years at the same price.
13. The Wi-Fi network will include a landing page which will include terms and conditions for the users. The terms and conditions of the landing page will be agreeable to the County and Open Broadband.
14. Open Broadband operates a call center in Wilson, North Carolina which will be available 24 hours a day 7 days a week.
15. This Agreement may not be modified or amended except by a writing signed by an authorized representative of the County and Open Broadband.
16. This Agreement shall be governed by the laws of the State of North Carolina.
17. This Agreement may not be assigned without the permission of the parties. Such permission shall not be unreasonably withheld.
18. County and Open Broadband shall have the right to terminate this agreement on sixty days written notice; Notice may be sent via electronic mail or regular mail. Notices should be directed as follows:

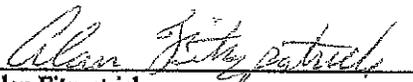
To County:  
Mark Pullium (County Manager)  
Mpullium@madisoncountync.gov  
With a copy to:  
[Tbellamy@madisoncountync.gov](mailto:Tbellamy@madisoncountync.gov)  
107 Elizabeth Lane, Marshall, NC 28753

To Open Broadband:  
Alan Fitzpatrick  
PO Box 723  
Waxhaw, NC 28173  
[alan@OpenBB.net](mailto:alan@OpenBB.net)

AF

In Witness whereof the parties have set their hands and seals the day and year first above written.

OPEN BROADBAND, LLC

By:   
Name: Alan Fitzpatrick  
Title: Chief Executive Officer

MADISON COUNTY, North Carolina

By:   
Name: Mark Pulliam  
Title: County Manger

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

  
Kary LeFord, Interim Finance Officer  
Madison County



11208 JOHN GALT BLVD  
OMAHA, NE 68137-2384  
(402) 593-0101

# Rental Agreement

Customer P.O. #: \_\_\_\_\_

Covered Election: June 2020

Estimated Delivery Date: Equipment is On-Site

Phone Number: (828) 649-3731

Fax Number: (828) 649-0187

Customer Contact, Title: Kathy Ray - Director of Elections

Customer Name: Madison County, North Carolina

Type of Rental Equip:  NEW  REFURBISHED

Rental Term: April 1, 2020 through July 31, 2020

Bill To:  
Madison County, North Carolina  
Kathy Ray - Director of Elections  
P.O. Box 142  
Marshall, NC 28753

Shp To:  
Madison County, North Carolina  
Kathy Ray - Director of Elections  
5707 Hwy 25-70 - Room 12  
Marshall, NC 28753

Item	Description	Qty	Price	Total
1	AutoMARK (Refurbished) AutoMARK Voter Assist Terminal with Transport Case, Power Cord, 1GB Flashcard, Ink Cartridge, Headset, and Two (2) Privacy Sleeves - Equipment is On-Site	4	\$350.00	\$1,400.00
Rental Order Total				\$ 1,400.00

Freight Billable: yes  no

Mac Beeson  
Regional Sales Manager

V.P. of Finance Date

Craig D. Cooper 5.29.20  
Customer Signature Date  
Chairman Board of Commissioners  
Title

## Payment Terms

100% of Order Total due Thirty (30) Calendar Days after Receipt of Corresponding ES&S Invoice.

Delays in payment due to no fault of ES&S will be subject to interest charges in the maximum amount permitted by applicable law.

Invoices are due net 30 from invoice date.

Equipment Rental Pricing Includes Roundtrip Shipping and Handling provided Customer utilizes the original boxes and packing materials to return the equipment to ES&S.

In no event shall Customer's payment obligations hereunder, or the due dates for such payments, be contingent or conditional upon Customer's receipt of federal and/or state funds.

Any applicable state and local taxes are not included, and are the responsibility of Customer.

## Return of Rental Equipment

ES&S shall provide the Customer with a Return Materials Authorization ("RMA") form which shall set forth all of the equipment and software to be returned upon the expiration or earlier termination of the Agreement. The Customer shall use this form when returning the equipment and software and label all boxes with the RMA number provided.

Customer shall be responsible for packaging and readying the equipment and software for return to ES&S by utilizing the original boxes and packing materials to return the equipment and software to ES&S. In the event the Customer requires ES&S to provide new boxes and packing material for return of the equipment and software, such items will be invoiced to Customer separately and shall be due and payable upon receipt of ES&S' Invoice by Customer.

Customer is responsible for returning all equipment and other non-consumable items set forth above to ES&S upon the expiration or earlier termination of the Agreement. In the event the Customer fails to return any such equipment and/or non-consumable items upon the expiration or earlier termination of the Agreement, Customer shall pay ES&S at ES&S' then current rates for such equipment and/or non-consumable items which have not been returned to ES&S less any rental fees previously paid by Customer for such equipment and/or non-consumable items which have not been returned. ES&S shall invoice the Customer separately for any unreturned items and such invoice shall be due and payable upon receipt of ES&S' Invoice by Customer.

SEE GENERAL TERMS AND CONDITIONS



11208 JOHN GALT BLVD  
 OMAHA, NE 68137-2364  
 (402) 693-0101

# Rental Agreement

Customer P.O. #: \_\_\_\_\_

Covered Election: March 3, 2020

Estimated Delivery Date: March 2020

Phone Number: (828) 649-3731

Fax Number: (828) 649-0187

Customer Contact, Title: Kathy Ray - Director of Elections

Customer Name: Madison County, North Carolina

Type of Rental Equip:  NEW  REFURBISHED

Rental Term: January 1, 2020 through March 31, 2020

Bill To:  
Madison County, North Carolina  
Kathy Ray - Director of Elections  
P.O. Box 142  
Marshall, NC 28753

Ship To:  
Madison County, North Carolina  
Kathy Ray - Director of Elections  
6707 Hwy 25-70 - Room 12  
Marshall, NC 28753

Item	Description	Qty	Price	Total
1	AutoMARK (Refurbished) AutoMARK Voter Assist Terminal with Transport Case, Power Cord, 1GB Flashcard, Ink Cartridge, Headset, Two (2) Privacy Sleeves, and Roundtrip Shipping & Handling	14	\$500.00	\$7,000.00
2	AutoMARK Equipment Installation	14	\$105.00	\$1,470.00
Rental Order Total				\$ 8,470.00

Freight Billable: yes  no

\_\_\_\_\_  
 Mac Beeson  
 Regional Sales Manager  
  
 \_\_\_\_\_  
 V.P. of Finance                      Date

*Craig D. Cooper* 5.19.20  
 \_\_\_\_\_  
 Customer Signature                      Date  
*Chairman, Board of Commissioners*  
 \_\_\_\_\_  
 Title

<h3>Payment Terms</h3>	<p>100% of Order Total due Thirty (30) Calendar Days after Receipt of Corresponding ES&amp;S Invoice.</p> <p>Delays in payment due to no fault of ES&amp;S will be subject to interest charges in the maximum amount permitted by applicable law.</p> <p>Invoices are due net 30 from Invoice date.</p> <p>Equipment Rental Pricing includes Roundtrip Shipping and Handling provided Customer utilizes the original boxes and packing materials to return the equipment to ES&amp;S.</p> <p>In no event shall Customer's payment obligations hereunder, or the due dates for such payments, be contingent or conditional upon Customer's receipt of federal and/or state funds.</p> <p>Any applicable state and local taxes are not included, and are the responsibility of Customer.</p>
<h3>Return of Rental Equipment</h3>	<p>ES&amp;S shall provide the Customer with a Return Materials Authorization ("RMA") form which shall set forth all of the equipment and software to be returned upon the expiration or earlier termination of the Agreement. The Customer shall use this form when returning the equipment and software and label all boxes with the RMA number provided.</p> <p>Customer shall be responsible for packaging and readying the equipment and software for return to ES&amp;S by utilizing the original boxes and packing materials to return the equipment and software to ES&amp;S. In the event the Customer requires ES&amp;S to provide new boxes and packing material for return of the equipment and software, such items will be invoiced to Customer separately and shall be due and payable upon receipt of ES&amp;S' Invoice by Customer.</p> <p>Customer is responsible for returning all equipment and other non-consumable items set forth above to ES&amp;S upon the expiration or earlier termination of the Agreement. In the event the Customer fails to return any such equipment and/or non-consumable items upon the expiration or earlier termination of the Agreement, Customer shall pay ES&amp;S at ES&amp;S' then current rates for such equipment and/or non-consumable items which have not been returned to ES&amp;S less any rental fees previously paid by Customer for such equipment and/or non-consumable items which have not been returned. ES&amp;S shall invoice the Customer separately for any unreturned items and such invoice shall be due and payable upon receipt of ES&amp;S' Invoice by Customer.</p>

**Madison County  
Board of Commissioners**

**Attachment 9.1**

**Budget Amendment #10  
May 19, 2020**

<b>Description</b>	<b>Line Item</b>	<b>Debit</b>	<b>Credit</b>
<b>Tax Collector</b>			
2015 Ad Valorem Tax	10.3100.2015		\$ 1,320.00
2009 Ad Valorem Tax	10.3100.2009	\$ 3,636.00	
2010 Ad Valorem Tax	10.3100.2010	\$ 7,663.00	
2011 Ad Valorem Tax	10.3100.2011	\$ 1,846.00	
2012 Ad Valorem Tax	10.3100.2012	\$ 6,441.00	
2013 Ad Valorem Tax	10.3100.2013	\$ 16,847.00	
2014 Ad Valorem Tax	10.3100.2014	\$ 17,850.00	
2016 Ad Valorem Tax	10.3100.2016	\$ 22,198.00	
2017 Ad Valorem Tax	10.3100.2017	\$ 35,000.00	
2019 Ad Valorem Tax	10.3100.2019		\$ 28,100.00
Ad Valorem Tax-late fees	10.3100.1800		\$ 1,000.00
2020 Ad Valorem Tax	10.3100.2020		\$ 2,081.00
To record 2020 Taxes deferred taxes from discovery bills.			
<b>Emergency Management</b>			
EMP Supplemental-Covid Grant	10.3433.3320		\$ 12,695.45
EMP Supplemental-Covid Grant	10.4330.4665	\$ 12,695.45	
To record grant secured thru homeland security.			
This is a reimbursement grant and requires no county funds			
<b>Library</b>			
LSTA 2019 Covid Mini-Grant	10.3611.4710		\$ 2,000.00
LSTA 2019 Covid Mini-Grant	10.6110.4710	\$ 2,000.00	
To record grant secured through the NC Dept of Natural and Cultureal Resources.			
<b>JCPC</b>			
Juvenile Mediation	10.3511.3360		\$ 1,565.00
Juvenile Mediation	10.5211.6900	\$ 1,565.00	
CIS Madison Team Success	10.3511.3353		\$ 2,205.00
CIS Madison Team Success	10.5211.6873	\$ 2,205.00	
Increase due to discretionary funding from the NC Dept of Public Safety			
<b>Sheriff's Department</b>			
Gun Permits/Renewals	10.3431.2500		\$ 7,500.00
Fingerprint fees	10.3431.2600		\$ 1,800.00
Housing of State inmates	10.3431.3000		\$ 12,000.00
Housing of other county inmates	10.3431.3010		\$ 10,150.00

Misc. Income	10.3431.8230		\$ 8.00
Securus	10.3431.8260		\$ 2,500.00
Background Checks	10.3431.2700	\$ 400.00	
Safe Summer	10.3431.2900	\$ 500.00	
Social Security Incentive	10.3431.3500	\$ 1,200.00	
Kimbles Food	10.3431.8270	\$ 4,000.00	
Inmate Phone Commission	10.3431.800	\$ 3,576.00	
Equipment Maintenance	10.4310.3520	\$ 24,282.00	
Adjust to actual revenues. Addition to expense for purchase of heat pump hyper system for jail			

**Soil and Water Conservation District**

Library Cistern Project	33.3495.5000		\$ 14,596.00
Transfer Fund Balance	33.3000.1000	\$ 14,596.00	
These funds are a reimbursement for the project and were not included in budget			

**Board of Elections**

Misc. Income	10.3417.1100	\$ 12.00	
Salaries	10.4170.1210	\$ 1,800.00	
Temporary Salaries	10.4170.1260	\$ 17,070.00	
FICA	10.4170.1810	\$ 1,444.00	
Professional Services	10.4170.1990	\$ 1,700.00	
Janitorial Supplies	10.4170.2110	\$ 1,500.00	
Office Supplies	10.4170.2610	\$ 2,100.00	
Travel	10.4170.3110	\$ 800.00	
Postage	10.4170.3250	\$ 3,370.00	
Legal Advertising	10.4170.3910	\$ 500.00	
License Coding	10.4170.4000	\$ 2,702.00	
Capital Equipment	10.4170.5100	\$ 3,140.00	
Increase to account for additional expenses for 2nd Primary Election			

**Animal Control**

Wilkinson Grant	10.3438.6200		\$ 5,000.00
Wilkinson Grant	10.4380.6200	\$ 5,000.00	

**Finance**

Drivers License Office-Rent	10.3834.8604		\$ 4,000.00
Unemployment Insurance	10.4130.1850		\$ 3,180.00
Unemployment Insurance	10.4140.1850		\$ 1,332.00
Unemployment Insurance	10.4141.1850		\$ 1,429.00
Unemployment Insurance	10.4170.1850		\$ 826.00
Unemployment Insurance	10.4180.1850		\$ 607.00
Unemployment Insurance	10.4261.1850		\$ 1,447.00
Unemployment Insurance	10.4330.1850		\$ 420.00
Unemployment Insurance	10.4331.1850		\$ 3,833.00
Unemployment Insurance	10.4350.1850		\$ 1,776.00
Unemployment Insurance	10.4356.1850		\$ 540.00
Unemployment Insurance	10.4380.1850		\$ 1,789.00

Unemployment Insurance	10.4931.1850	\$ 1,287.00
Unemployment Insurance	10.4950.1850	\$ 270.00
Unemployment Insurance	10.4961.1850	\$ 835.00
Unemployment Insurance	10.5110.1850	\$ 16,363.00
Unemployment Insurance	10.5185.1850	\$ 176.00
Unemployment Insurance	10.5310.1850	\$ 19,705.00
Unemployment Insurance	10.5373.1850	\$ 641.00
Unemployment Insurance	10.5500.1850	\$ 1,308.00
Unemployment Insurance	10.5551.1850	\$ 1,497.00
Unemployment Insurance	10.6110.1850	\$ 2,918.00
Unemployment Insurance	10.6130.1850	\$ 381.00
Adjust to actual		

**Schools**

40/42 Set Aside funds	10.5911.0000	\$ 286,738.00
Transfer from Fund Balance	10.3000.1000	\$ 286,738.00
Capital Outlay-Pre K at Hot Springs	10.5911.6350	\$ 5,000.00

**Debt Services**

Contingency	10.7000.0000	\$ 53,558.00
Take funds from Contingency budget.		

\$ 511,376.45 \$ 511,376.45

## Attachment 9.1

We are 83.3% of the way through the FY20 budget.

Bank balances at April 30, 2020 are as follows:

	Unrestricted	Restricted
General Fund	\$1,672,502.44	
Debt Service Fund	\$204,262.75	
Capital Outlay Fund	\$326,085.60	
Capital Management	\$8,290,217.30	
Occupancy Tax Fund		\$26,434.22
Revaluation Fund		\$21,691.81
Tourism Development		\$548,651.61
Automation Fund		\$165,928.02
Drug Seizure Fund		\$8,694.35
Inmate Trust Fund		\$21,519.57
Soil & Water Conservation		\$55,777.26
<b>Total of All Accounts:</b>	<b>\$10,493,068.09</b>	<b>\$848,696.84</b>

New Jail Loan	\$-	(Due in February)
Cooperative Extension Loan	(\$53,334.00)	(Due in June)
School Debt Service	\$-	(Due in February)
40-42 Set Aside for Schools	(\$620,957.62)	
Unspent Grant/Restricted Proj	(\$2,272,541.52)	
Medicaid Cost Settlement	(\$760,122.11)	
Encumbered Amounts	(\$1,061,484.38)	
<b>Total Unassigned and Unrestr</b>	<b>(\$4,768,439.63)</b>	

	General	Landfill	911	Total
Unassigned and Unrestricted t	\$4,430,591.62	\$22,409.31	\$251,916.12	\$4,704,917.05

SUMMARIES:

Percentage of budget at April 2020 Is:

All Funds:	YTD		% OF BUDGET
Revenues	\$1,190,565.88	\$23,085,798.81	82.28
Expenditures	\$1,990,303.94	\$20,503,382.49	77.15

General Fund	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 04/19
Revenues to Date:	\$1,083,715.01	\$21,178,921.60		79.29	\$19,427,938.62
Expenditures to Date:	\$1,815,852.36	\$18,796,312.30	\$1,207,346.99	74.25	\$18,740,531.39
Gain/Loss to Date:	(\$732,137.35)	\$2,382,609.30			\$687,407.23
Contingency	\$148,635.00				

Landfill	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 04/19
Revenues to Date:	\$90,747.95	\$1,744,625.74		89.46	\$1,738,100.29
Expenditures to Date:	\$158,575.48	\$1,540,451.67	\$139,787.61	76.99	\$1,592,878.36
Gain/Loss to Date:	(\$67,827.53)	\$204,174.07			\$145,221.93
Contingency	\$26,875.00				

911 Emergency Telephone Ser	MTD	YTD		% OF BUDGET	YEAR TO DATE 04/19
Revenues	\$16,102.92	\$162,251.47		78.1	\$155,926.71
Expenditures	\$15,876.10	\$166,618.52	\$6,075.00	80.2	\$128,623.20
Gain/Loss	\$226.82	(4,367.05)			0.00 \$27,303.51
Contingency	\$-				

## GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	YEAR TO DATE 04/19
Vehicle Tax	\$78,230.92	\$769,289.48	76.93	\$713,160.49
Overages/Underages	\$0.07	\$3.30		\$9.96
Ad Valorem Tax Interest	\$13,735.23	\$121,166.97	89.09	\$105,888.87
Late Listing Fee	\$1,067.24	\$15,989.60	106.6	\$17,404.66
Legal Fees	\$-	\$-		\$-
2003 Ad Valorem Tax		13.78		\$-
2004 Ad Valorem Tax		(214.13)		\$118.71
2005 Ad Valorem Tax	170.96	(186.93)		\$97.13
2006 Ad Valorem Tax	2.78	(305.66)		\$354.63
2007 Ad Valorem Tax	63.24	\$318.94		\$1,138.89
2008 Ad Valorem Tax		\$1,023.19	100.02	\$2,209.47
2009 Ad Valorem Tax	\$94.86	\$1,341.18	26.95	\$2,795.58
2010 Ad Valorem Tax		\$4,337.91	36.15	\$2,774.61
2011 Ad Valorem Tax	\$145.83	\$3,154.04	63.08	\$3,469.04
2012 Ad Valorem Tax	\$268.09	\$3,559.45	35.59	\$7,101.88
2013 Ad Valorem Tax	\$308.17	\$3,153.49	15.77	\$10,267.83
2014 Ad Valorem Tax	\$374.59	\$7,150.98	28.6	\$13,727.66
2015 Ad Valorem Tax	\$1,015.74	\$10,063.46	111.82	\$29,842.77
2016 Ad Valorem Tax	\$4,881.91	\$29,589.19	49.32	\$58,507.13
2017 Ad Valorem Tax	\$2,606.31	\$61,201.98	61.2	\$178,662.70
2018 Ad Valorem Tax	\$11,752.58	\$169,495.25	91.62	\$9,835,214.31
2019 Ad Valorem Tax	\$102,235.38	\$10,520,784.69	98.94	23722.31
2020 Ad Valorem	\$1,657.48	\$9,638.51	120.78	
Collection Fees: Marshall		\$2.45		\$-
Collection Fees: Mars Hill	\$-			\$1.81
Collection Fees: Hot Springs	\$-	\$-		\$0.10
Sale of Tax Maps		\$455.00	113.75	\$53.75
Tax Office Copies	\$-	\$-		\$-
Returned Check	\$83.39	\$13,949.93		(\$1,732.85)
Refunds/Overpayment of Taxe	(\$5,284.47)	\$2,125.18		\$8,853.06
Contra: Returned Check		\$62.50		\$630.08
Sale of Foreclosed Property	\$-	\$21,000.00		\$221,425.95
Contra: Foreclosed Property E:	\$-	\$-		(\$40,488.27)
Sales Tax/Video Programming		\$11,324.81	\$70.78	\$7,978.94
Sales Tax	\$331,578.44	\$2,546,737.04	\$62.29	\$2,332,974.10
Gas Tax Refund/State		\$15,091.43	\$62.88	\$16,844.57
Payment In Lieu of Taxes		\$4,525.36	\$3.65	\$4,642.08
Forest Service Timber Sales	\$-	\$-		\$743.44
Clerk of Court	\$6,248.26	\$54,683.87	\$72.62	\$61,794.66
Board of Elections	3.7	\$13,451.08	67.16	\$200.91
Register of Deeds	\$29,390.25	\$291,423.25	87.78	\$256,063.25
Sheriff's Department	\$130,534.30	\$1,015,725.02	78.53	\$426,045.19
Emergency Management	18279.03	\$38,904.03	100.98	\$38,524.12
Inspections	\$10,926.30	\$206,482.49	89.31	\$128,832.56

Department	MTD	YTD	% OF BUDGET	YEAR TO DATE 04/19
Animal Control	\$1,545.00	\$35,284.48	76.13	\$24,170.01
Transportation	\$39,271.85	\$582,951.61	61.59	\$313,722.56
Cooperative Extension Service		\$5,440.00	100	\$3,275.00
Soil & Water Conservation	14596	31318.38	104.05	\$ 15,821.93
Grant Revenues/JCPC/DJJDP	\$33,095.00	\$113,076.55	41.29	\$96,510.63
Health Department	\$138,439.37	\$1,300,974.33	64.89	\$1,596,142.49
Medicaid Hold Harmless Tax		\$200,308.00	169	\$ 40,032.69
Social Services	\$33,981.60	\$1,565,755.76	64.12	\$1,508,405.51
AFDC	\$-			\$-
Foster Care	\$43,574.35	\$420,947.76	40.64	\$682,093.84
Medicaid	\$-	\$-		\$190.00
Adoption	\$-	\$8,925.00	11.96	\$7,305.00
Child Support Enforcement	\$2,046.82	\$50,961.50	43.77	\$103,885.15
In Home Aides	-\$44.03	\$53,128.80	54.49	\$58,574.00
Beech Glen Center	-\$140.00	\$9,073.75	86.42	\$7,984.00
Nutrition	\$15,244.10	\$128,028.17	69.44	\$127,360.35
State Lottery Funds/Education		\$441,000.00	100	\$-
Library	\$7,244.00	\$86,173.63	78.17	\$85,481.86
Parks & Recreation	900	\$10,320.00	80.75	\$9,960.00
Interest Earned	\$2,884.81	\$77,998.84	91.76	\$114,598.59
Rent of County Property	\$5,277.50	\$61,210.00	85.85	\$57,186.64
Finance/Other	\$4,727.15	\$10,884.12	89.03	\$8,904.02
Miscellaneous Income	2,396.69	20,344.64	167.98	\$85,073.63
Fund Transfer In	\$-	\$-		\$-
Transfer In - Fund 23 CDBG	\$-	\$-		\$-
Transfer In - Fund 38 QSCB	\$-	\$-		\$-
Totals	1,083,715.01	21,178,921.60	79.29	\$19,427,938.62

GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 04/19
Governing Body	\$7,800.27	\$83,502.25		82.74	\$86,253.29
Finance Office	\$43,077.81	\$397,256.79		67.53	\$426,844.00
Tax Collector	\$16,328.72	\$189,971.48		65.86	\$244,506.41
Tax Supervisor	\$8,976.92	\$135,001.54	\$436.17	58.65	\$137,902.79
Land Records		\$134.00	\$37.40	81.71	\$18,550.49
Professional Services		\$10,289.48		15.83	\$40,000.00
Court Facilities	\$500.00	\$15,334.64		74.26	\$19,900.00
Board of Elections	\$35,142.10	\$277,651.52		94.24	\$288,868.74
Register of Deeds	\$20,364.07	\$218,826.43	\$663.75	79.78	\$237,610.25
Register of Deeds- Automator	\$-	\$11,000.00		100	\$11,000.00
Maintenance	\$18,377.05	\$386,717.16	\$10,741.58	79.02	\$380,385.69
Sheriff's Department	\$257,349.54	\$2,951,184.65	\$1,059.70	82.53	\$2,563,667.68
Emergency Management	\$7,064.47	\$74,265.95		77.75	\$40,043.70
911 Dispatchers	\$46,719.12	\$477,698.29	\$23.70	76.25	\$476,559.34

DEPARTMENT	MTD	YTD		% OF BUDGET	YEAR TO DATE 04/19
Fire Contract/Forest Service		\$90,630.66	\$63,337.82	96.49	\$93,157.00
Inspections	\$15,446.98	\$209,758.47		65.37	\$224,853.97
Economic Development	\$7,352.87	\$73,769.62	\$2,400.00	53.76	\$18,214.42
Medical Examiner	4500	\$5,300.00		42.4	\$9,950.00
Ambulance Service Contract	\$93,889.00	\$1,126,670.00	\$187,780.00	83.3	\$1,126,670.00
Animal Control	\$23,302.27	\$258,249.73	\$2,257.00	46.9	\$231,764.73
Transportation - Admin	\$10,622.29	\$89,653.90		71.43	\$78,416.25
Transportation - Operating	\$29,506.70	\$312,375.85	\$468.50	71.43	\$338,752.73
Transportation - Capital Outlay	246207.19	\$588,781.44	\$275,599.00	103.79	254017
Transportation - EDTAP	\$22.50	\$4,034.70		20.17	\$6,477.65
Planning & Development	18442.9	\$105,042.64	\$7,296.45	43.48	\$72,276.24
Information Technology	\$15,745.14	\$153,955.27		77.76	\$142,866.46
Cooperative Extension	\$16,409.81	\$176,894.01	\$2,206.45	65.59	\$206,209.94
Soil & Water	\$11,363.69	\$107,838.87		79.97	\$100,403.63
Health Department	\$214,194.18	\$2,234,307.09	\$97.21	71.53	\$2,349,376.64
Smart Start		\$26,241.94		101.22	\$40,223.69
Management Admin.	\$47,325.63	\$141,142.19	\$19,378.00	29.57	\$186,675.34
Social Services	\$201,219.73	\$2,237,709.25	\$10,871.31	70.04	\$2,181,813.37
AFDC		\$6,086.74		76.08	\$5,192.15
Special Assistance	\$9,171.00	\$102,906.00		57.71	\$105,475.50
State Foster Care	\$44,888.98	\$380,749.61		54.39	\$406,314.58
IV-E Foster Care	\$18,638.38	\$170,186.35		21.27	\$538,094.54
Medical Assistance Program		\$60.00		3	\$80.00
Adoption Assistance	\$6,756.49	\$102,453.58	\$9,000.00	76.88	\$96,711.18
Crisis Intervention	\$758.74	\$124,145.79		57.95	\$162,038.07
Child Support	\$5,665.42	\$80,097.30		68.14	\$83,167.61
In Home Aides	\$16,745.01	\$151,040.03		76.24	\$148,993.61
Nutrition	\$33,154.74	\$307,518.73	\$8,814.65	76.82	\$288,983.61
Education	\$289,312.00	\$3,615,835.00	\$578,624.00	86.21	\$3,691,197.00
A-B Technical College	\$9,375.00	\$93,750.00	\$18,750.00	83.33	\$112,500.00
Bank Charges	\$761.94	\$10,824.99		61.86	\$14,383.86
Library	\$35,262.43	\$366,017.48	\$7,504.30	67.71	\$364,780.22
Parks & Recreation	\$5,455.46	\$86,753.95	\$-	75.21	\$89,308.56
Debt Services	\$-	\$-			\$-
Debt Services Interest	\$-	\$-			\$-
Fund Transfer In/ Landfill & Lit	\$-	\$-			\$-
Fund Transfer Out/Revaluation		\$75,000.00		100	\$-
<b>TOTALS</b>	<b>\$1,815,852.36</b>	<b>\$18,796,312.30</b>	<b>\$1,207,346.99</b>	<b>74.25</b>	<b>\$18,740,531.39</b>

LANDFILL FUND

REVENUES	MTD	YTD	% OF BUDGET	YEAR TO DATE 04/19
Transfer From Fund Balance	\$-	\$-		\$-
Landfill Miscellaneous Fees		\$382.93	127.64	\$515.30
Returned Check Fees	\$-	\$-		
Surplus Property Proceeds	\$-	\$-		\$-
State Tire Disposal Fee		\$15,965.62	57.02	\$15,537.70
Local Tire Disposal Fee	\$40.00	\$622.50	124.5	\$331.60
White Goods Tax	\$-	\$-		\$4,729.96
Sale of White Goods	\$681.30	\$3,922.19	24.5	\$11,044.50
Household Hazardous Waste	\$-	\$1,088.42	77.74	\$626.50
Temporary Disposal Cards	\$3,671.00	\$18,648.00	64.3	\$20,662.50
Duplicate Disposal Cards	\$30.00	\$660.00	66	\$765.00
Landfill Disposal Cost Fees	\$15,118.06	\$84,831.30	77.1	\$79,292.41
Landfill Sale of Recyclables	\$2,216.83	\$21,750.33	40.28	\$35,209.77
Nuisance Tires	\$-			\$-
Disposal Cards	\$63,286.71	\$1,511,656.36	94.7	\$1,506,373.13
Construction Demolition	\$5,659.05	\$62,192.44	88.8	\$47,297.56
Solid Waste Disposal Distribution		\$8,986.07	59.91	\$8,552.53
Grant/State	\$-	\$-		
Electronics Management		\$13,309.58	10	1389.33
Electronics (County)	\$45.00	\$610.00	5.3	\$5,772.50
Interest				
Totals	\$90,747.95	\$1,744,625.74	89.46	\$1,738,100.29

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 04/19
Landfill	\$138,118.31	\$1,353,097.02	\$133,772.36	78.18	\$1,417,266.34
Recycling	\$18,944.19	\$166,392.55	\$5,957.05	69.66	\$152,531.27
Scrap Tires	\$1,512.98	\$20,962.10	\$58.20	83.85	\$22,812.76
White Goods					\$267.99
Closure/Post Closure					
Totals	\$158,575.48	\$1,540,451.67	\$139,787.61	76.99	\$1,592,878.36

The following claims have been submitted to and paid by Madison County Finance for the month of April, 2020.

18 N MAIN LLC	250.00
A-1 PLUMBING	10,400.00
A-B TECHNICAL COMMUNITY COLLEGE	9,375.00
ACCESS FAMILY SERVICES	511.29
AIRGAS SAFETY INC	110.74
AMAZON.COM	2,310.94
APPALACHIAN IRONWORKS, LLC	891.65
APPALACHIAN PROTECTIVE SERVICES	285.00
WILLIAM ARNDT	220.00
ASHEVILLE COMMUNICATIONS	6,582.97
ASHEVILLE FIRE AND SAFETY CO.	217.40
ASHEVILLE FIRE PROTECTION CO., INC.	232.89
ASHEVILLE RADIOLOGY ASSOCIATES	135.10
ATLANTIC MEDICAL SOLUTIONS	311.47
BAKER & TAYLOR BOOKS-650404	2,363.82
BAKERS WASTE EQUIPMENT	2,405.76
DAVID BRIAN BALL	325.00
BAPTIST CHILDREN'S HOME OF NC	25,656.67
BARIUM SPRINGS HOME FOR CHILDREN	4,766.00
CHARLES BECKER	207.36
BIG IVY GUN CLUB LLC	180.00
DANNIE BLACKWELL	100.00
AUSTIN BLYTHE	38.90
BOB BARKER COMPANY INC	419.14
BONNIE AND CLYDES	261.32
BRANDI NICHOLE FAMILY ENRICHMENT CENT	581.00
MARCI BRATZ	336.00
D WAYNE BRIGMAN	400.00
WILMA BROWN	254.88
THEODORE BRUNER	18.74
BRUSH CREEK ELEMENTARY SCHOOL	785.86
BUCKNER OIL CO.	6,222.15
BUSINESS RADIO LICENSING	120.00
BY PASS AUTOMOTIVE	19.59
DILLON CANTRELL	45.00
MATHEW CANTRELL	12.52
CAROLINA ENERGY SYSTEMS	1,686.65
CAROLINA SOFTWARE INC	533.75
KRYSTAL CARPENTER	667.00
ASHELEY CARTER	26.46
CHAMPION SUPPLY	2,012.12
MARY CHANDLER	15.75
CHANGE HEALTHCARE	102.84
CHARTER COMMUNICATIONS	2,556.00
CHILDREN'S HOME SOCIETY OF NC, INC	1,513.55
TAMMY CODY	47.79
VANESSA COLLINS	634.00
COLONIAL BANKNOTE COMPANY	402.25
BRETT CONNER	47.96
COOPER'S TRADING, INC.	2,525.42
COVETRUS	197.07
CROSSNORE SCHOOL	2,866.00
ROBERT CULTON	950.00
CUREMD	698.00
CVS	101.38
BILLY DAVIS	185.00
BETTY DEITZ	55.44
DHHS - CONTROLLER'S OFFICE	78.28
DISH NETWORK	553.21
DODSON PEST CONTROL	70.00
DUKE ENERGY PROGRESS	639.58

EASTERN DATA	1,798.74
ELECTION CENTER	275.00
ELECTION SYSTEMS & SOFTWARE, INC.	14,724.06
ELIADA HOME FOR CHILDREN	5,994.00
RAEFORD ENGLISH	135.17
DION ESKEW	11.87
ESRI	1,087.50
FAMILIES FIRST SUPPORT SERVICES	581.00
FAMILY DOLLAR STORE	139.79
FAMILY PRESERVATION SERVICES	581.00
FAMILY RESOURCES OF RUTHERFORD CO	4,516.00
DREW FERGUSON	383.06
JIM FOSTER	50.00
THOMAS FOX	46.50
EDDIE F FOX	300.00
LYVONNA FRANKLIN	79.20
OSCAR FRANKLIN	140.00
PATRICIA FRANKLIN	35.00
FRENCH BROAD EMC	17,574.18
FRIENDS OF HOT SPRINGS LIBRARY	900.00
FRONTIER	10,541.84
G&B ENERGY	594.89
GALLS INCORPORATED	47.73
NORRIS GENTRY	435.00
GFL ENVIRONMENTAL	21,814.87
ROBIN GLENN	62.00
CRAIG GOFORTH	720.00
BOBBY GOSNELL	475.00
GOULD KILLIAN CPA GROUP, P.A.	6,300.00
GRANTS SERVICE	308.94
GREENVILLE NEWS/ CITIZEN-TIMES	386.32
GRIFFIN WASTE SERVICES	1,455.26
H. C. TIRE	215.61
LISA HANNAH	185.60
ROBERT HAWKINS	2,674.63
HAYNES TECHNOLOGIES	0.00
HAYNIE TOWING & ROAD	0.00
HEMOCUE, INC.	260.47
HENRY SCHEIN INC	1,547.14
HOLSTON ENVIRONMENTAL SERVICES	38.25
JUSTIN AND SARAH HONEYCUTT	888.70
CADE HOOKER	95.00
HOPE FOR THE FUTURE	265.00
HOT SPRINGS ELEMENTARY SCHOOL	785.86
HOT SPRINGS HEALTH PROGRAM	2,349.92
TOWN OF HOT SPRINGS	161.80
SANDRA HOWARD	25.74
SHAWN HOWELL	101.36
MEGAN HUNTER	475.00
JEFF HYDER	920.00
IDEMIA	4,095.00
IMAGE DENTAL ARTS, INC	530.50
INGLES STORES #28	1,389.20
INTAB	172.73
INTERSTATE MICROSCOPE CO	133.44
ISGETT DISTRIBUTORS, INC	71.96
J D GOSNELL TRUCKING	27,222.00
JAMES RIVER EQUIPMENT	175.48
KATHY JOHNSON	27.90
ERIC JOHNSTON	872.00
CINDY KENT	50.00
CORY KENT	1,500.00
KING'S TIRE SERVICE	7,357.12
LABORATORY CORP.OF AMERICA	872.13
LAND OF SKY REGIONAL COUNCIL	3,778.50
LAUREL COMMUNITY CENTER ORGANIZATIO	125.00
LAUREL VOLUNTEER FIRE DEPT	125.00

LD PRODUCTS	68.43
KARY LEDFORD	72.00
THOMAS LESLEY	173.53
RAY LEWIS	325.00
LEXIS NEXIS	204.93
LOWES BUSINESS ACCOUNT	776.07
MADISON AUTO CARE	237.96
MADISON CO TAX COLLECTOR	550.00
MADISON COUNTY BOARD OF EDUCATION	334,998.00
DENTAL CLINIC	462.01
MADISON COUNTY SHERIFF'S DEPARTMENT	19.22
MADISON COUNTY SOLID WASTE	33.19
MADISON COUNTY TAX COLLECTOR	821.37
MADISON EARLY COLLEGE	785.86
MADISON HIGH	785.86
MADISON MIDDLE SCHOOL	785.86
MAHEC	21,365.58
MARS HILL BAPTIST CHURCH	50.00
MARS HILL EARLY CHILDHOOD EDUCATION	261.96
MARS HILL ELEMENTARY SCHOOL	785.86
MARSH PROPANE	419.72
MARSHALL EARLY CHILDHOOD EDUCATION	261.96
TOWN OF MARSHALL	3,543.54
MARY BROWN	33.63
JIMMY MASSEY	62.11
LIAM MATHESON	634.00
DIANA MCBRIDE	28.80
RICK AND CYNTHIA MCDARIS	581.00
DAVID MCKINNEY	634.00
MEMORIAL MISSION HOSPITAL	93,889.00
AUSTIN METCALF	57.59
SHEILA METCALF	54.45
MIDDLE LAUREL CHURCH OF GOD	200.00
1271 SOUTH PARK DRIVE	1,275.95
CALEB AND SAVANNAH MILLER	1,087.04
STEVE MILLER	17.36
MISSION HOSPITALS INC.	116.01
HAILEY MOORE	470.39
MOUNTAIN ANIMAL HOSPITAL	869.52
MOUNTAIN VALLEY SPRING WATER	214.60
MR TRANSMISSION	3,111.25
N.C. DEPARTMENT OF ADMINISTRATION	570.00
NC DHHS OFFICE OF THE CONTROLLER	95.00
NC CHILD SUPPORT	346.16
NC DEPARTMENT OF ADMINISTRATION	20.00
NC DEPT OF REVENUE	14,744.24
NC DMV	12.00
NC LICENSING BOARD	126.00
NC STATE BUREAU OF INVESTIGATION	5,813.00
NCDA STANDARDS DIVISION	100.00
NORTON TIRE	854.00
NTA INC	52.06
O A GREGORY INC	1,140.00
OFFICE DEPOT	2,365.56
KAITLYN ORR	118.80
NANCY OSBORNE	179.11
OVERDRIVE	1,917.47
PAPA NICK'S	160.13
ANGELA PARKER	63.45
EMILY PARKS	165.10
PATTERSON DENTAL SUPPLY	260.03
LISA PAYNE	250.00
PCARD-FIRST CITIZENS	32,829.19
PERFORMANCE FOODSERVICE HALE	1,199.52
PITNEY BOWES	2,749.55
DAWSON AND ELIZABETH PLIMPTON	1,056.00
DEBBIE PONDER	35.00

POSTAGE BY PHONE ACCT 40431132	1,915.00
PRIME HEALTH SERVICES	4,024.48
KATHY PROFFITT	111.15
PROJECT CHALLENGE NC, INC.	2,884.00
PROVIDENCE IMAGING CENTER	471.86
MARK PULLIUM	1,700.00
PURCHASE POWER	1,619.49
QUILL CORPORATION	51.23
R.L. BALLARD AND ASSOCIATES	139.77
MARTHA RAMSEY	400.00
REGISTER OF DEEDS' SUPPLEMENTAL FUND	156.65
REPUBLIC SERVICES	136.36
DARLYNE RHINEHART	30.15
KELLEY RICE	112.35
VELDA RICE	403.92
RICK'S AUTO PARTS INC.	949.38
RIVER VIEW HOMES	360.28
RIVERCLUB INVESTORS	1,311.81
ROBERTS & STEVENS	13,883.95
SAM'S CLUB DIRECT	1,523.21
BOBBY SAMS	67.20
DELILAH SELF	125.00
SERVICEMASTER PBM, INC.	4,754.00
DEBBIE SHELTON	54.10
SANDRA SHELTON	6.87
MELISSA SHIRLEY	200.00
SHRED IT	196.22
JAYLAN SILVERS	634.00
SISTERS OF MERCY HEALTH DESIGNS	443.00
DYATT F SMATHERS	350.00
MARK SNELSON	400.00
SOUTHERN LAW GROUP	18.24
SANDRA STANLEY	281.68
AMANDA STATON	400.00
EDWARD STAVISH	44.80
DEANA STEPHENS	5.85
JOHN STEWART	200.00
ALLEN STINES	184.80
SUPERLUBE III	169.00
SHARON S. SWEDE	200.00
SYSCO FOOD SERVICES KNOXVILLE	6,306.39
KATELYN TAGG	834.00
TERMINIX SERVICE	582.41
THE GLASS SHOP OF MARS HILL	335.83
THE HARDWARE AT MARS HILL	27.19
THE LAW FIRM OF JAMIE STOKES	19,476.59
THE PETALER	74.71
THOMPSON FC	4,899.92
TIMBER RIDGE TREATMENT CENTER	634.00
MONRO MUFFLER BRAKE, INC	290.95
SANDRA TOLLEY	325.00
TOM'S AUTO BODY	450.00
TRACTOR SUPPLY CO	214.81
BLUE MOUNTAIN STORAGE	600.00
TUCKER ADMINISTRATORS, INC.	39,089.17
U.S. BANK VOYAGER FLEET SYSTEMS INC.	7,064.61
U.S. CELLULAR	6,219.24
U.S. TIRE RECYCLING, L.P.	1,512.98
UNIFIRST CORPORATION	431.86
UNITED STATES POSTAL SERVICE	8.85
UPS	31.06
US POSTAL SERVICE	14.40
VALUE PRINT OF MARS HILL	117.70
VERIZON	321.04
VERIZON BUSINESS	59.48
WAGON WHEEL RESTAURANT	15,974.83
WAKE FOREST UNIVERSITY	3,500.00

CHRISTA ANN WALLIN	35.00
JERRY WALLIN	350.00
WALMART	100.08
WALNUT SERVICE CENTER	3,768.38
JESSE WARDLAW	29.75
WASTE PRO -ASHEVILLE	46.56
MATTHEW WECHTEL	400.00
WEX BANK	4,928.83
SHEILA WHITTINGTON	22.50
MAXINE WILLS	165.60
WOLF LAUREL ROAD MAINTENANCE	1,695.78
CLIFTON WOODY	5.60
PATRICIA WORLEY	2.72
PAM ZIMMERMAN	1,023.19
ZINK OUTDOOR POWER EQUIP	30.42
ZUMA COFFEE	213.50
Grand Total:	949,722.32

Presented to the Madison County Board of Commissioners.

Kary Ledford  
Deputy Finance Officer

Date run: 5/4/2020 10:04:21 AM

TR-304 Bill Release Report

NCPTS V4

Data as of: 5/3/2020 7:38:39 PM

Report Parameters:

Release Date Start: 4/1/2020

Release Date End: 4/30/2020

Tax District: ALL

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

Grouping: No Grouping

Bill #	Operator Name	Bill Date	Release Date	Operator ID	Release Date	Original Amount (\$)	Release Amount (\$)	Final Amount (\$)	
0000009727-2019-2019-0000-00-REG	CARTER, JAMES BRUCE	8/28/2019	Removal of SW	APRIL	4/14/2020	2,029.03	113.00	1,916.03	
0000010236-2019-2019-0000-00-REG	MARCHESE, SHERRY	8/28/2019	Removal of SW	APRIL	4/22/2020	267.44	160.00	107.44	
0000010972-2019-2019-0000-00-REG	LEWIS, RUTH ANN	8/28/2019	Removal of SW	APRIL	4/3/2020	1,030.89	207.00	823.89	
0000012497-2019-2019-0000-00-REG	SMITH, PHILIP E.	8/15/2018	Sold/Traded	APRIL	4/29/2020	30.25	30.25	0.00	
0000012497-2019-2019-0000-00-REG	SMITH, PHILIP E.	8/28/2019	Sold/Traded	APRIL	4/29/2020	31.80	31.80	0.00	
0000012887-2019-2019-0000-00-REG	FREEMAN, JERRY L	8/28/2019	Exempt Property	APRIL	4/29/2020	549.75	549.75	0.00	
0000017676-2019-2019-0000-00-REG	PRINT HORSE G/O DANIEL MINTON	9/8/2019	Business closed	APRIL	4/19/2020	37.82	37.82	0.00	
Subtotal							1,129.72		
Total								1,129.72	

**Report Parameters:**

Release Start Date: 4/1/2020      Release End Date: 4/30/2020      Refund Limit Min:  
 Date Sent to Finance      Date Sent to Finance      Refund Limit Max:  
 Start:      End:

Refund Status: AUTHK  
REAPI

Tax District: JUR16, JUR07, JUR05, JUR03, JUR14,  
 JUR08, JUR11, JUR17, JUR01, JUR12,  
 JUR04, JUR13, JUR09, JUR02, JUR10,  
 JUR06, JUR15

Default Sort-By: Refund Name, Refund Address, Bill Number

Grouping: No Grouping

Adjustment Reason: Acreage change,Address change,Adjustment,Asse

Show Excluded **N**  
Refunds:

**DRIZED, ONHOLD,  
PLY, VOIDED**



April 23, 2020

The Board of County Commissioners and  
Mark Pullium, County Manager  
Madison County, North Carolina  
200 South Cameron Street  
Hillsborough, North Carolina 27278

Attn: Kary Ledford, Interim Financial Officer and Mark Pullium, 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, 2020. 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 related notes to the financial statements, which collectively comprise the basic financial statements, of Madison County, North Carolina as of and for the year then ended. These statements will include the budgetary comparison information for the General Fund. We will obtain and place reliance on the report of other auditors for the Madison County Housing Authority, a discretely presented component unit of the County. Accounting standards generally accepted in the United States of America 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. 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Local Governmental Employees' Retirement System Schedule of County's Proportionate Share of the Net Pension Liability.
3. Local Governmental Employees' Retirement System Schedule of County Contributions – Pension Plan.
4. Register of Deeds' Supplemental Pension Fund Schedule of County's Proportionate Share of the Net Pension Liability.

5. Register of Deeds' Supplemental Pension Fund Schedule of County Contributions – Pension Plan.
6. Law Enforcement Officers' Special Separation Allowance Schedule of Changes in the Total Pension Liability and Related Ratios.

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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

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

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. The objective also includes reporting on -

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as well as the State Single Audit Implementation Act.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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; the provisions of the Uniform Guidance; and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the State Single Audit Implementation Act, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Board of Commissioners for Madison County, North Carolina. We will make reference to other auditor's report on the Madison County Housing Authority in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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.

#### **Management Responsibilities**

Management is responsible for the financial statements, schedule of expenditures of federal and state awards, and all accompanying information as well as all representations contained therein.

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal 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) in conformity with the Uniform Guidance and the State Single Audit Implementation Act. 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 and the State Single Audit Implementation Act; (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 and State Single Audit Implementation Act; (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.

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.

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 Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

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

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include 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. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

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.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 the State Single Audit Implementation Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures—Compliance**

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

The Uniform Guidance and the State Single Audit Implementation 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* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, for the types of compliance requirements that could have a direct and material effect on each of Madison County's major programs. The purpose of these procedures will be to express an opinion on Madison County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation 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 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.

#### **Audit Administration, Fees, and Other**

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

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

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

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit on approximately June 22, 2020 and to issue our reports no later than October 31, 2020. 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 \$49,500 for the year ended June 30, 2020. 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 to be prepared annually) 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.

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 the enclosed copy 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: Craig D. Goyette

Title: Chair, Madison County Board of Commissioners

The	Governing Board Board of Commissioners
of	Primary Government Unit (or charter holder) 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 200 Galleria Parkway, Suite 1700 Atlanta, GA 30339

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20
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*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).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of 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).

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 Accounting 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 this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that 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.

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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on 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 along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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, 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, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or 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, the Governing Board, and the Auditor.

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 28 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
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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 parent 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 charter schools or 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. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental 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 charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

Number 16 above, because the Auditor does not have 25 or more employees in the State of North Carolina.

30. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. 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.

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

**FEEES 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 *Governmental 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:

<b>Name:</b> Kary Ledford	<b>Title and Unit / Company:</b> Interim Finance Officer	<b>Email Address:</b> kledford@madisoncountync.gov
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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. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .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 FEES**

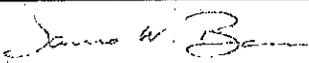
Primary Government Unit	Madison County
Audit Fee	\$ 44,500
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$ 5,000
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$ 37,125.00

**DPCU FEES (if applicable)**

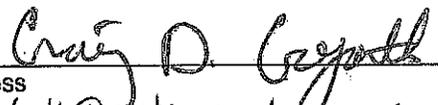
Discretely Presented Component Unit	
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Mauldin & Jenkins, PLLC	
Authorized Firm Representative (typed or printed)* James Bence	Signature* 
Date* 04/23/20	Email Address* jbence@mjcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Madison County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Craig Goforth	Signature* 
Date 5.19.20	Email Address CraigGoforth@madisoncountync.gov
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.*

Primary Governmental Unit Finance Officer* (typed or printed) Kary Leaford	Signature* 
Date of Pre-Audit Certificate* 5-20-20	Email Address* Kleaford@madisoncountync.gov

**SIGNATURE PAGE – DPCU**  
 (complete only if applicable)

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref. G.S. 159-34(a) or G.S. 115C-447(a))	
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.*

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**

**Madison County  
Budget Calendar  
FY 2021**

**Attachment 10.1**

- Friday, May 29, 2020**  
The County Manager presents the budget document along with the Budget Message to the Board of County Commissioners.
- Friday, May 29, 2020**  
The Clerk to the Board of County Commissioners schedules a public hearing on the budget at this time. A copy of the budget document is filed with the board's clerk at the time it is presented to the Board of Commissioners. The clerk shall make a copy of the budget available to all news media in the county.
- Friday, May 29, 2020**  
Start Budget Workshops with County Commissioners, Public Officials, and staff
- Tuesday, June 9, 2020**  
Hold Public Hearing on the Budget Ordinance
- Tuesday June 23, 2020**  
Adoption of Budget Ordinance for FY 2021

MADISON COUNTY  
CARES ACT

Attachment 10.2

PROPOSED ALLOCATION OF FUNDS  
MAY 11, 2020

<u>Name of Government</u>	<u>Estimated Population 2018*</u>	<u>Percentage of Population Share</u>	<u>Proposed Pro-rated CARES Funding</u>
Madison County	21,665	86.04%	\$ 519,651.11
Town of Hot Springs	576	2.29%	\$ 13,815.79
Town of Marshall	907	3.60%	\$ 21,755.07
Town of Mars Hill	2,032	8.07%	\$ 48,739.03
	25,180	100.00%	\$ 603,961.00

\* Source: Vintage 2018 Population Estimates

CONTRACT FOR  
EMERGENCY MEDICAL SERVICES and AMBULANCE SERVICE  
July 1, 2020– June 30, 2025

THIS AGREEMENT is made and entered into the 19<sup>th</sup> day of May 2020, between Madison Medics, LP, a private EMS provider (hereinafter “Madison Medics” or the “Provider”), AND Madison County, North Carolina (hereinafter “County”). It serves as the sole contractual agreement between the two parties for the term of service described herein.

**RECITALS:**

- A. Madison Medics is an Emergency Medical and Ambulance Service, and Madison Medics desires to enter into this Agreement as an initial term to provide emergency medical and ambulance services to the County.
- B. The County currently provides EMS to the citizens of the County through a contract with HCA Healthcare, Inc. that was acquired by HCA Healthcare, Inc.’s purchase of Mission Health.
- C. The County desires to contract with Madison Medics as provider of EMS in the County, upon the terms and conditions set forth herein. During the term of this Contract, County shall not contract with any other provider for EMS services. It is further the intent of the County to adopt a franchise ordinance pursuant to NCGS 153A-250.

NOW, THEREFORE, in consideration of the mutual covenant and conditions hereinafter expressed, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto covenant and agree as follows:

**1. SERVICES TO BE PROVIDED**

- A. **EMS.** The Provider agrees to provide emergency and convalescent EMS for the County for the Term commencing July 1, 2020 through June 30, 2025. EMS includes ambulance service and field level NCOEMS credentialed Paramedic care on each required ambulance that it provides within the county.  
The Service Area shall include all of Madison County The County receives approx.. 3,900 EMS calls annually, including an annual average of 2200 no-transport.
    1. The provider will work with all other providers in the area to ensure EMS coverage on 100% of all bona fide “9-1-1” calls received by the County in the Coverage Area without regard to gender, race, religion, age, nationality, or ability to pay. The provider acknowledges and agrees that nothing in the Agreement will prohibit other providers of EMS in the Coverage Area from providing backup EMS.
    2. The Provider will adhere to submitted proposal plans of how the service will meet the total ambulance needs on a 24-hour, 7-day per week.
- B. **PERSONNEL.** The Provider shall be responsible for all management and personnel issues related to EMS employees hired by the Provider. Personnel certified in North Carolina at the paramedic (EMT-P) level shall under normal circumstances provide the EMS required hereunder. Those employees retained by the Provider to provide EMS pursuant to this Agreement shall at all times be employees of the Provider and shall be subject to the Provider’s personnel policies and guidelines, including any General Operating Guidelines (“GOG”). All technicians shall operate under the oversight of the

Madison County Medical Director. The Provider is responsible for courteous and professional conduct and appearance of field and office personnel at all times.

C. **MANAGEMENT/ORGANIZATION.** The EMS Director shall maintain offices in Madison County. Any Medical Director fees shall be paid by Madison County. All parties in ownership of the Service Provider must be disclosed in the proposal. The EMS Director for the Service Provider must be a paramedic. A copy of the credentials should be submitted with the proposal. Information on the company's organizational, financial, and operations structure shall also be included in the proposal.

D. **FACILITIES AND EQUIPMENT.** The Provider shall upgrade and replace ambulances, defibrillators, and other assets on a reasonable basis, at its expense, as it deems necessary. The Provider shall be responsible for all capital and equipment purchases, such purchases to be made at its reasonable discretion. The Provider shall provide crew quarters suitable for 24-hour operation for each of the three (3) locations of Marshall, Mars Hill and Hot Springs. The County will provide property for an EMS base adjacent to the Asheville-Buncombe Technical Community College Facility in Marshall or another county owned property in the Marshall area. All ambulances must be inspected daily to insure their safe and proper operation. The Provider shall maintain neat and clean equipment and facilities. All facilities, records and equipment may be inspected from time to time by the county. The Provider must include in the proposal a facilities plan that details station location, how the Provider intends to station/house the operation, including ambulance crews, management, training, billing and collections.

E. **SCHEDULE OF CHARGES AND BILLING**

(1) The Madison County Board of Commissioners shall be responsible for establishing all charges for EMS provided pursuant to this Agreement. Such charges shall not exceed reasonable and customary amounts for such services. Annually, the Center for Medicare and Medicaid Services ("CMS") publishes an Inflationary Index Charge ("IIC") used to guide increases CMS pays providers for ambulance services rendered to Medicare beneficiaries. The Provider may charge up to 115% maximum Medicare and Medicaid rates. Provider must notify the County of rates being charged and will need to be reviewed and approved by the Board of County Commissioners of May 1 of each year except that the rates for the initial year of this Contract must be reviewed and approved by June 15<sup>th</sup> of 2020.

(2) The current fee schedule is as follows:

a. Basic Life Support	\$250.00
b. Basic Life Support Emergency	\$400.00
c. Advanced Life Support	\$300.00
d. Advanced Life Support Emergency	\$475.00
e. Advanced Life Support – no transport	\$160.00
f. ALS 2	\$700.00
g. mileage 1-17 miles	\$12.50
h. mileage > 17 miles	\$8.00

(3) The Provider shall be responsible for billing and collections for EMS services provided. Billing and settlement of claims shall be at the sole discretion of the

Provider. Notwithstanding the foregoing, the Provider will use reasonable efforts to establish payment plans for individuals with limited means. Proposals should clearly outline all billing and collection procedures and methods.

F. MISCELLANEOUS

- (1) The Provider's EMS personnel will aid and assist Madison County Emergency Management on a reasonable basis, subject to the availability of resources. The Provider will participate in Madison County Emergency Management disaster response activities and disaster drills as requested.
- (2) Madison County reserves the right to coordinate service delivery in the County with emergency services and vehicles.
- (3) Significant changes in operations involving the services to Madison County will be discussed between the Provider's EMS Director, the County EMS System Administrator, and the County Manager.
- (4) The County shall have the right to inspect all records, premises and equipment at any time in order to insure compliance with state and federal regulations, with the exception of those protected by federal confidentiality laws. These records shall be provided with the confidential information removed.

G. SCOPE OF EMS. The requirements below are illustrative of some of the primary responsibilities only and should not be considered complete. Numerous ancillary and support functions are also the Provider's responsibility, such as compliance with insurance requirements, state Office of Emergency Medical Services requirements, personnel recruitment, emergency planning and preparedness, inventory control and other functions. The following shall be included within the scope of EMS to be provided by the Provider:

- (1) Emergency medical services and non-emergency transports for the County. These services shall include abiding by, and coordination of, all system planning requirements such as Infection Control, Vehicle Repair and Maintenance, and Emergency Vehicle Operations as directed by the North Carolina Office of Emergency Medical Service as well as the local EMS Wheels Rolling (Chute Time) Policy, EMS Turn Around Time Policy, and EMS Documentation and Data Completion Policy.
- (2) All vehicles, equipment, and personnel needed to provide EMS in Madison County, North Carolina. All vehicles to be used in providing services hereunder shall be the responsibility of the Provider and shall be certified and permitted as a type I ambulance by the Office of Emergency Medical Services (OEMS) for the State of North Carolina. The specific make, model, and year of such vehicles shall be determined by the Provider. The equipment to be provided here shall be suitable for providing the level of care contemplated herein and must meet approved medical protocols. The Provider shall provide for a minimum of four fully stocked four-wheel drive type 1 ambulances in good condition and meeting state requirements, but may have additional two-wheel drive ambulances to operate as appropriate. The service must provide three ambulances at all times, i.e. twenty-four hours per day, seven days per week, 365 days per year. The service shall also provide for a minimum of one (1) ALS equipped quick response vehicle. The Service must

provide must provide two (2) NC credentialed paramedics for each of the ambulances in service. Provided however service Provider may staff each ambulance with one (1) paramedic and one (1) EMT in the event of a staff shortage on the condition that the service Provider has written approval from the County. And with the further understanding that the approval would only be in the event of a staff shortage and on a temporary basis. These units will not be used to supplement any other county or state other than during a true mutual aid event. The Provider shall provide the county a list of all equipment which is in service upon request. The Provider shall assure that all equipment in use will be removed from service once it becomes obsolete or needed to be replaced due to normal wear and tear.

- (3) The vehicles, equipment, and personnel required by this proposal shall be maintained in a state of readiness to provide NCOEMS credentialed Paramedic field level EMS service twenty-four hours per day, seven days per week, 52 weeks per year, and sufficient to provide appropriate EMS coverage to the citizens of Madison County.
- (4) Coverage of all emergency and non-emergency calls in the areas covered by this proposal. The Provider may contract for mutual aid with the various EMS providers located and operating within the area; however, by entering into any such contracts, the Provider shall not diminish, waive, release, or shift to any other persons its duties, responsibilities, or liabilities hereunder.
- (5) A Director of EMS who shall serve as the Provider's representative in relation to the performance of any agreement arising from submitted proposal. The Director shall also serve as the contact person between the Provider, the County and any EMS agencies the provider has contracted with. The Director must be NCOEMS credentialed at the Paramedic level with at least three years experience as a paramedic and a minimum of three years experience as director of a similar organization.
- (6) The Provider will submit an annual financial statement for its organization from a CPA in accordance with generally accepted auditing standards. The Provider will provide the County with a quarterly report containing the revenues and expenditures for its Madison County operations, and will provide back-up information for any revenue and expense items as requested by the County. The most recent monthly revenues and expenses for the Provider's Madison County operations will be provided to the County upon request of the County.
- (7) The Provider shall provide a monthly report to the County outlining the number of calls responded to during the preceding month. It should address a breakdown of the nature and type of each call with respect to emergency/non-emergency status, routine transport or post mortem, etc. Payee information covering totals in out of pocket, Medicare, Medicaid or private insurance shall be included. Any information covered by federal privacy laws must be excluded.
- (8) The Provider is responsible for participating in quality management activities and coordination of medical control and training activities within Madison County as outlined in the Madison County EMS System Plan and as required by NCOEMS and the Medical Director. This includes drafting and maintaining EMS Protocols as

required for approval by the Medical Director and the EMS System Administrator, actively participating in quarterly Quality Management Committee meetings and Triad Regional Advisory Council meetings and submitting timely EMS reports via the PreMis System. The Provider shall be included in and abide by the County EMS System Plan. Any changes to the EMS System Plan must be approved by the Medical Director, the County EMS System Administrator and the County Manager. The Provider is responsible for in-service training for its employees to maintain all credentials. All training will be free of charge and open to all departments operating under the Madison County EMS System Plan.

- (9) That as part of the consideration for the money paid by the County and in addition to the fees allowable to be charged to patrons of said ambulance service by the Provider, for which the County shall not be liable, the Provider agrees to transport all indigent persons for the purpose of emergency or convalescent care without additional charge to the County. The Provider's obligation shall be to transport the patient to the nearest physician or treatment facility capable of treatment and willing to accept the patient. The Provider shall have the right, in cases where indigence is in question, to attempt to collect the bill from the patient or any third party payment source until such time as it becomes readily apparent that the patient is indigent and/or there is no third party payment source. In addition, the Provider shall transport all prisoners housed in the Madison County Jail for medical treatment within the County. The Provider shall also have the right to collect directly from any prisoner so transported or third party payment source (other than the County) if available.
- (10) The County operates under Emergency Medical Dispatch Protocols. The Provider agrees to cooperate with the County in this endeavor and adhere to the EMD protocols utilized by the County.
- (11) Provider will be responsible for implementing a communications system (including but not limited to a primary dispatch, two-way radios,, pagers, etc) in order to communicate with 911 dispatch, Mission Hospital and other emergency personnel. Provider also agrees to participate with the NCOEMS in the new 800 MHZ EMS radio system implementation by acquiring any necessary equipment.

H. THE PROVIDER WARRANTS THAT:

- (1) It shall comply with all federal, state and local laws, rules, and regulations pertaining to the provision of emergency medical and ambulance services as defined in the North Carolina General Statutes and regulations promulgated thereunder.
- (2) Each vehicle and all personnel that it provides hereunder will at all times be properly licensed and certified in accordance with applicable rules, regulations, and statutes. All vehicles and personnel used or employed in the future to provide services hereunder shall be credentialed by the North Carolina Office of Emergency Medical Services.
- (3) The parties hereto shall take all actions to insure that their personnel associated with services provided pursuant to the proposal hold patient information as confidential and comply with applicable federal, state and local policies and regulations regarding its disclosure.

- (4) In the event it fails to provide the services required hereunder in accordance with the terms of the Agreement, and after notice and a reasonable opportunity to cure, the County shall be entitled to terminate the Agreement. The County shall furnish the Provider with written notice of the default, and the Provider shall have 30 days from the notice to remedy the default. If the Provider fails to remedy the default within 30 days of such notice, it shall be in breach of the contract, and the County may in its sole discretion terminate the agreement by giving 90 days advance notice to the Provider. In the event of such termination, the County shall have all remedies available to it at law and equity.
- (5) If any competent court or legislative or regulative body shall make it unlawful or impossible for either party to continue performance as set forth in this Proposal, then either party may give one hundred and eighty (180) days advance written notice of the day said party intends to cease performance to the other party by personal delivery or certified mail, return receipt attached, delivered to the usual place of business of the party to whom notice is given.

## 2. OBLIGATIONS OF THE COUNTY

- A. The County agrees to retain the Provider to provide EMS during the Term so long as all provisions of this proposal are adhered to.
- B. The County recognizes Mission Hospital is a participating hospital in the Quality Management Program as directed by the North Carolina Office of EMS. If, during the term of the Agreement, the North Carolina Office of Emergency Medical Services changes its rules to require the County to be responsible for handling reporting and auditing, the parties shall take all reasonable steps to identify an agent for the same.
- C. Patient choice will be honored where appropriate; although during emergency missions, the patient will generally be transported to the closest, most appropriate hospital. Typical destination hospitals are identified as either local community hospitals or those in adjacent counties.

## 3. TERM

The proposal shall be for a period of 5 year(s), commencing on July 1, 2020 and running through June 30, 2025. After the fourth year, the agreement may be renewed or renegotiated for an additional period of time under the terms and conditions specified in the agreement, addressing issues involving additional years of service, including, but not limited to, increases in fees, unless either party shall give notice of its intention not to renew by providing written notice of at least 240 days prior to the expiration of the fifth year(s) term to the individuals so listed in the agreement. If the agreement is not formally terminated by the County then the Provider shall continue to provide services to Madison County at rates the Provider deems competitive and the County's contribution shall be increased by 15% per year.

## 4. RENUMERATION

- A. During the Term, the County will make payments to the Provider (the "County Contribution") for purposes of offsetting the expenses of providing the EMS described herein. The County Contribution shall be payable to the Provider in equal monthly

installments beginning July 31, 2020, and being due at the end of each month thereafter during the Term.

- B. If Medicare or Medicaid rates are substantially changed, the County and the Provider agree to renegotiate, in good faith, an adjustment in the County contribution to compensate for changes in Medicare or Medicaid fees generated by the Provider.

## 5. RELATIONSHIPS OF PARTIES

- A. In performing the services and obligations under this proposal, the Provider and all the Provider's employees performing services for the Provider shall be at all times acting and performing as independent contractors to the County, and not as agents, representatives, or employees of the County. Nothing in the Agreement shall be deemed to constitute the parties as joint employees, joint venturers, partners, or anything other than independent contractors.
- B. Neither the County, nor the Provider, shall have or exercise any control, supervision, or direction over the professional judgment, nor a method employed by, any physician or medical director retained to support or provide EMS services.
- C. The parties expressly agree that nothing in this proposal will be deemed to prevent the Provider or any of its subsidiaries or affiliates from performing EMS and ambulance services for any other county, government unit, person or entity, as it may desire from time to time, so long as the primary ambulance units for Madison County are not utilized (other than for a true mutual aid event).
- D. The County acknowledges that the Provider maintains active community relations and marketing programs designed to serve the residents of the County and enhance the reputation and visibility of the Provider and the County.
- E. The County recognizes that the Provider is a participant in various third party payment programs including, without limitation, Medicare and Medicaid, as well as various managed care programs, which participation is essential to the ability of the Provider to serve the residents of the County.

## 6. INSURANCE

- A. The County represents and warrants that, to the best of its knowledge, there are no outstanding circumstances that would prevent or inhibit the Provider from obtaining or maintaining customary insurance coverage for its EMS.
- B. The Provider agrees to procure and maintain enforce during the service term, at its own cost, the following coverage :
  - 1. Worker's compensation insurance as required by the State of North Carolina.
  - 2. Automatic liability insurance with one million dollars (\$1,000,000.00) combined single limits for bodily injury and property damage of not less than one million

dollars (\$1,000,000) for any occurrence, with respect to each of the Providers owned, hired, or non-owned vehicles assigned to or used in performance of EMS hereunder.

3. Professional Errors and Omissions (medical malpractice) liability insurance with one million dollars (\$1,000,000) per occurrence or per claim. All employees must be covered under the Professional Errors and Omissions liability insurance.
  4. Excess umbrella liability insurance in the amount of six million dollars (\$6,000,000) in excess of the primary policies as set forth in subsection (1), (2), and (3).
- C. The Provider shall procure and maintain the minimum insurance coverage listed herein and shall name the County, County Public Officials/Officers and the Medical Director as additional insureds on these insurance policies. Such coverage shall be procured and maintained with forms and insurers reasonably acceptable to County. All coverage shall be continuously maintained to cover liabilities, claims, demands, and other obligation assumed by the Provider. In the case of any claims made against the policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.
- D. A Certificate of Insurance shall be completed by the Provider's insurance agent(s) as evidence that the policies providing the required coverage, conditions, minimum limits, and the naming of County and the Medical Director as additional insureds are in full force and effect. The Certificate shall identify the Agreement and shall provide that coverage afforded under the policies shall not be cancelled, terminated, or materially changed until at least 30 days prior written notice has been given to the County.
- E. Failure on the part of the Provider to procure or maintain policies providing the required coverage, conditions, and minimum limits shall constitute a material breach of contract, upon which County may procure or renew any such policy or extend the reporting period thereto and may pay any and all premiums in connection therewith, and all moneys to be paid by the County shall be repaid by the Provider to County upon demand, or the County may offset the cost of the premiums against any moneys due to the Provider from the County. To the greatest extent possible consistent with law, the Provider and the County will do whatever is reasonably possible to preserve any financial benefits to which the County may be entitled.

## 7. FACILITIES AND EQUIPMENT DISPOSAL

- A. Upon termination, the County will have the first right to purchase upon 180 days notification of intent to provide a county-operated service, any capital assets utilized and owned solely by the Provider in connection with the conduct of the services provided pursuant to the Agreement, (including, but not limited to, equipment upgraded and replaced, if applicable) "AS IS" at their then fair market value as determined by an appraisal to be conducted by a qualified independent appraiser reasonably acceptable to the County and the Provider. The cost of such appraisal will be born equally by the County and the Provider.

## 8. COMMUNICATIONS

The Provider is granted authority to use radio license and radio equipment designated for EMS, which is owned and maintained by the County.

The Service Provider will be required to acquire, service, and maintain appropriate narrowband radio equipment that is compatible and interoperable with the County and Mission Hospital radio systems. Replacements for these radios will be the responsibility of the Service Provider. All radios shall be capable of receiving a minimum of five (5) channels and broadcast on appropriate frequencies. In addition, radios shall be capable of, and programmed with, appropriate DTNF (tone) Automatic Number Identification for all units and personnel.

9. INDEMNIFICATION

The Service Provider shall agree to indemnify and save harmless Madison County from any and all liability and expenses, including attorney's fees, court costs and other costs incurred by Madison County arising out of the operations of the Service Provider, its' agents and employees; including, but not limited to any claim or injury, loss or damage, caused in whole or in part by negligent act or omission error, professional error, mistake, accident or other fault of the Service Provider, any subcontractor, officer, employee or agent of the Service Provider. To the extent provided by law, each party will be responsible for its own acts or omissions and any and all claims, liabilities, injuries, suits, demands, and expense of all kinds which may result from or arise out of any alleged malfeasance or neglect caused or alleged to have been caused by that party under the service agreement. In the event that a claim is made against both parties, it is the intent of both parties to cooperate in the defense of said claim and to cause their insurers to do likewise. However, both parties shall have the right to take any and all actions they believe necessary to protect their interest. This provision shall survive the termination of this Agreement.

10. COMPLIANCE WITH LAWS

In providing the services described herein, the Provider agrees to remain in substantial compliance with all laws of the United States; the State of North Carolina; including, but not limited to, the rules and regulations promulgated by the Medical Care Commission; and ordinances and regulations of the County existing during this Agreement.

11. CONTRACT BONDS

A performance bond will be required for One Hundred (100%) percent of the contract price for one year however, in lieu thereof, the county may accept alternative financial security to assure performance of the contract. At a minimum, bond information must include: the date the bond is executed; the name of the principal, surety, and contracting body (local government); amount of the bond; and appropriate places for the surety and principal to execute the bond.

12. ADDENDUMS

Any changes to this request for proposals will be issued in writing and shall become a part of the bid.

13. SEVERABILITY

If any provision of the service agreement, or any portion hereof, is found to be invalid, illegal, or unenforceable, under the applicable statute or rule of law, then such provision or portion thereof shall be deemed omitted, and the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The changes of law envisioned by this provision shall include a determination by the Internal Revenue Service that the operation of an

EMS service is an activity for which an organization could not receive exempt status if such activity were deemed to be a substantial business activity.

14. TERMINATION

Either party may terminate this agreement by giving 240 days advance written notice to the other party by personal delivery or certified mail, return receipt requested, delivered to the usual place of business of the party to whom notice is given. At the termination of the service term, the County shall be entitled to contract for services with any person or entity that the County in its sole discretion may choose, with or without a bid or quote procedure. The County also reserves the right to begin operations of any EMS operation at the end of the contract period (or early termination period) hereunder.

15. NO ASSIGNMENT

No services outlined in this agreement may be subcontracted.

16. NO WAIVER

The waiver by one party by written communication, verbal communication, or lack of either (no action), of any breach or failure of the other party to perform any covenants or obligations contained herein shall not constitute the waiver of any subsequent breach.

17. NOTICE

Any notice, demand, or communication required, permitted, or desired to be given, hereunder shall be deemed effectively given when personally delivered or mailed by prepaid mail, return receipt requested, addressed as follows:

County

County Manager  
County of Madison  
107 Elizabeth Lane  
Marshall NC 28753

Madison Medics, LP

Craig Sullivan  
Partner

\_\_\_\_\_  
\_\_\_\_\_

With copy

Miller & Johnson, PLLC  
c/o Nathan Miller  
P.O. Box 49  
Boone, NC 28607

18. STRICT COMPLIANCE

No failure by the parties herein to insist upon the strict performance of any covenant, agreement, term, or condition of the service agreement, or to exercise any right or remedy consequent upon a breach thereof, shall constitute a waiver of any such breach or any such covenant, agreement, term, and condition of the service agreement and shall continue in full force and effect with respect to any other than existing or subsequent breach thereof.

19. COST OF ENFORCEMENT

If Madison County institutes litigation against the Provider to secure its' rights pursuant to the contract, the actual and reasonable costs of litigation incurred by Madison County, including reasonable attorney's fees shall be paid for or reimbursed by the Provider.

20. CONTRACT FOR AMBULANCE SERVICE

The undersigned, as Provider, hereby declares that the only person(s) interested in the contract as principal(s) is, are, named herein, and that no other person has any interest in this contract; that this contract is made without connection with any other person, company, or parties, and that it is in all respects, fair and in good faith, without collusion or fraud.

The Provider further declares that he/she has examined, has read and is familiar with all general and special provisions of the proposed contract; that he/she is fully aware of all local, state and federal specifications for the ambulance service, the building where it is to be housed; is familiar with the equipment to be provided for Madison County; has informed him/herself fully regarding conditions pertaining to the building and equipment; and that he/she has examined all contractual documents relative thereto, and that he has satisfied him/herself about the services to be performed.

The Provider agrees to contract with the County of Madison in the form of contract specified, to furnish all necessary management, supervision, equipment, tools, materials, apparatus, means of transportation and labor necessary to complete the contract in full and in complete accordance with the specifications, and contract documents, to the full and entire satisfaction of the Madison County Board of Commissioners for the annual subsidy indicated below.

The Provider agrees to commence providing services at twelve o'clock noon, July 1, 2020 and shall continually provide uninterrupted service thereafter through twelve o'clock noon, July 1, 2025.

In addition to other items and information provided in accordance with the request for proposal, the undersigned certifies that the amounts indicated herein are the full and express subsidy amounts requested.

Year 1 – \$1,695,000.00  
Year 2 – \$1,695,000.00  
Year 3 – \$1,695,000.00  
Year 4 – \$1,695,000.00  
Year 5 – \$1,695,000.00

EMS CONTRACTOR

Madison Medics, LP



Craig Sullivan, Partner

Date

6-30-20

NOTARY CERTIFICATION

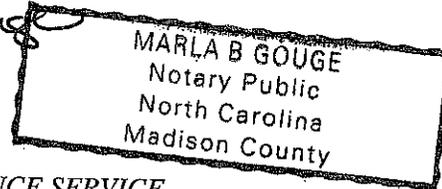
STATE OF NORTH CAROLINA  
COUNTY OF ASHE

I, Marla B Gouge a Notary Public for said County and State, do hereby certify that Craig Sullivan personally appeared before me this day and acknowledged the due execution for the foregoing instrument.

WITNESS my hand and notarial seal, this the 30<sup>th</sup> day of June, 2020.

Marla B Gouge  
Notary Public

Commission expires: Dec 11 2020



CONTRACT FOR EMERGENCY MEDICAL SERVICES AND AMBULANCE SERVICE

CHAIRMAN BOARD OF COMMISSIONERS

Date

Craig D Goforth

May 19, 2020

NOTARY CERTIFICATION

Attested to by: [Signature]  
Printed Name: Mandy Bradley, Clerk to the Board

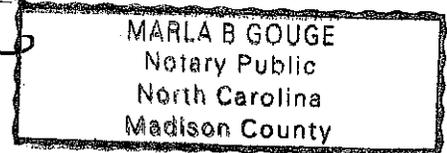
STATE OF NORTH CAROLINA  
COUNTY OF Madison

I, Marla B Gouge a Notary Public for said County and State, do hereby certify that Mandy Bradley personally appeared before me this day and acknowledged that s/he is the Clerk for County of Madison, a North Carolina County, and that by authority duly given and as an act of the County of Madison, the foregoing instrument was signed in its name by its Chairman of the County Commissioners Craig D Goforth and attested by Mandy Bradley as the Clerk to the Board of Commissioners.

WITNESS my hand and notarial seal, this the 19<sup>th</sup> day of May, 2020.

Marla B Gouge  
Notary Public

Commission expires: Dec 11 2021



This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act:

[Signature]  
Finance Officer

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

CONTRACTOR: Madison Medics, LP

COUNTY DEPARTMENT: Madison County

SUBJECT OF CONTRACT: EMS Services

DATE/TERM OF CONTRACT: 19 May, 2020

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

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

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

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

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

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

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

**Compliance with E-Verify requirements.** The Contractor and any of its subcontractors must comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes, if applicable, which requires certain employers to verify the work authorization of each newly hired employee through the Federal E-Verify program operated by the United States Department of Homeland Security and other federal agencies.

For the CONTRACTOR:  Title: Madison Medics

For MADISON COUNTY:  Title: Chair, Board of Commissioners

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

By:   
Madison County Finance Officer

STATE OF NC

COUNTY OF MADISON

19 MAY, 2020

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**CONTRACT FOR MEDICAL DIRECTOR SERVICES**

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**THIS CONTRACT** is made and entered into by and between **MADISON COUNTY**, a political subdivision of the State of North Carolina (hereinafter "County") and **STACE HORINE** (hereinafter "Medical Director"); thus

**WITNESSETH:**

**THAT WHEREAS** the County desires to enter into a contract with a qualified individual to serve as Medical Director for the Madison County Emergency Medical Services Program; and

**WHEREAS** Medical Director has represented to County that he is an experienced and qualified person to provide the services contained herein as required under all terms and provisions of local, state and federal law.

**NOW THEREFORE** is consideration of the mutual promises given herein, the receipt of which is acknowledged by the parties hereto, and for other good and valuable consideration, the parties hereto agree as follows:

1. Scope of work. The Medical Director shall provide all services to the County as required by all local, state and federal laws for the performance of Medical Director to the Yancey County Emergency Medical Services Program, including, but not limited to, all those duties and responsibilities specifically set forth on the attached Exhibit "A", the terms and provisions of which are incorporated herein by reference as if set forth in full herein.
2. Term. This Contract shall commence on 1 July, 2020 and shall have an initial term of one (1) year and shall automatically renew for successive one (1) year annual terms unless and until the Contract is terminated by either party hereto providing written notice of termination to the other party at least ninety (90) days prior to a written termination date.
3. Independent Contractor. The parties intend that the relationship created hereunder for the services provided shall be that of an independent contractor relationship. Nothing in this Contract, nor any performance hereunder, is intended or shall be construed to create an employer/employee relationship.
4. Compensation. County shall compensate Medical Director on a monthly basis at a rate of \$150.00 per hour for an amount of time per month of not less than ten (10) hours or more than fifteen (15) hours. Medical Director shall provide a written invoice to County itemizing the Medical Director's hours and submit the invoice by the 5<sup>th</sup> day of the month following the month invoiced and the County shall pay the invoice within ten (10) days of receipt.

5. Miscellaneous. The terms and provisions of the Contract Addendum attached hereto as Exhibit "B" shall be incorporated herein in full.

MADISON COUNTY BY:

  
\_\_\_\_\_  
MARK PULLIUM, County Manager

\_\_\_\_\_  
STACE HORINE

## Exhibit "A"

### Madison County EMS Medical Director

1. EMS Medical director must comply with all applicable state rules regarding the requirements to function as an EMS Medical Director in North Carolina as established by NCOEMS.
2. Medical Oversight:
  - A. Provide medical direction for emergency medical services program of Madison county, including First Responder, Basic Life Support, Advanced Life Support, mass gatherings and community paramedicine
  - B. Provide medical oversight for any Special Operation Teams
  - C. Provide medical oversight, guidance, and leadership for medical issues and responses for fire and law enforcement partners in Madison county.
  - D. Provide medical oversight, guidance, and leadership for the Emergency Medical Dispatch program including development of call prioritization, pre-arrival instructions, first responder activation guidelines in collaboration with leadership team at the Madison Emergency Communication Center.
  - E. Provide prompt responses to the system's clinical treatment needs (medication shortages, protocol updates, special operations, community paramedicine)
3. Training and Education:
  - A. Provide input in formulation, instruction, and evaluation of field training of new hires
  - B. Oversight of training and education efforts in Madison County EMS, all affiliated EMS system agencies and institutions.
  - C. Provide input with development of testing materials used in the evaluation of EMS providers.
4. Personnel:
  - A. Foster a 'Just Culture' model leadership; creating an environment of accountability and professionalism between medical director and all agencies and staff.
  - B. Provide input to EMS Director on training, hiring, and credentialing standards for EMS personnel based on national standards and North Carolina rules.
  - C. Provide input in the clinical standards for promotion of EMS personnel to a higher level of patient care and supervisory responsibilities.
  - D. Advise EMS Director regarding employee disciplinary processes in applicable cases dealing with clinical standards, failure to meet training standards, or failure to maintain appropriate medical credentials.
  - E. May suspend temporarily, pending review, any EMS personnel from further participation in the EMS System when an individual's actions are detrimental to the care of the patient, the individual committed unprofessional conduct, or the individual failed to comply with credentialing requirements. During review process, the Medical Director may:

Restrict the EMS personnel's scope of practice pending completion of remediation on the identified deficiencies; Continue the suspension pending completion of remediation on the identified deficiencies; or permanently revoke the EMS personnel's participation in the EMS System

- F. Official authority to limit or revoke the medical activities of patient care providers or agencies for cause secondary to deviation from clinical standards of practice or failure to meet training standards, to include requirements for remedial clinical education and/or training. Such information will be provided to the Madison County EMS Director and/or designated agency personnel, and affiliated agency leadership as applicable for management through their established human resources process.
  - G. Consult on the development and maintenance of infection control and respiratory protection plans for Madison County EMS personnel.
5. Protocols, Policies, and Procedures:
- A. Utilize up-to-date, evidence-based medicine to develop, review, and update clinical treatment protocols, policies and procedures annually.
  - B. Participate in the NCOEMS/NCCEP process to develop, update, and modify clinical treatment protocols, patient destination protocols, and HAZMAT procedures, and mass gathering, and disaster planning and management.
  - C. Conduct annual review of medical treatment protocols, patient destination protocols, and protocols for mutual aid, HAZMAT procedures, and disaster planning and management.
  - D. Provide input to the EMS Director or designee regarding purchase and implementation of patient care devices and equipment to include approval of patient care equipment.
6. Field Activities:
- A. Provide medical treatment supervision of personnel by responding to at least 5% of calls annually and observing the approach, demeanor, relationships, and medical treatment provided to the patient and others by all responding personnel including, First Responders, Fire, Law Enforcement, Rescue, and EMS.
  - B. Operation of Madison County vehicles following completion of a department approved driver training program and maintaining compliance with all Madison County and Madison EMS vehicle policies.
7. Quality Management:
- A. Facilitate a quality management program that addresses compliance with protocols, standards of care, technical proficiency, appropriate patient management, effectiveness of treatment and protocols, evaluation of positive patient outcomes, and other components of the Madison County EM System

that occur from access through 911 to delivery through the Emergency Departments of HCA Mission Health System or other appropriate locations in accordance with applicable law or policy. Provide ongoing recommendations to the EMS Director of the system needs and changes necessary to implement and operate the quality management program

- B. Advise EMS director and EMS System affiliated agencies leadership on quality benchmarks.
- C. Participate in the creation and implementation of a Community Paramedic Program by reviewing policies and protocols, create and monitor quality metrics, and provide input on case management plans.
- D. Review and analyze Madison EMS system quality data.

#### 8. Community Representation and Advocacy:

- A. Represent and advocate for Madison County EMS as the EMS Medical Director with the medical community including; but not limited to, local and out-of-county hospitals, physicians, emergency departments, prehospital and critical care transport providers, and nurses as well as local, regional, state, and national professional organizations.
- B. Participate in coordination of activities such as mutual aid, disaster planning and management, and hazardous material response.
- C. Participate in public education and community engagement activities regarding all aspects of the EMS system of care.
- D. Chairs the Peer Review Committee meetings.
- E. Represents Madison County EMS at select meetings involving matters related to EMS medical issues and related public policy development.

#### 9. Administrative

- A. Provide monthly administrative time at the Madison EMS offices for consultation and review of medical issues with the EMS Director or designee.
- B. Participate in regular staff meetings
- C. Attend applicable Madison Health System meetings to maintain effective interprofessional relationships with other disciplines and specialties.
- D. Complete required annual training for HIPPA provided by Madison County.

#### 10. Recognition and Research:

- A. Promote and highlight unique achievements of Madison EMS
- B. Promote and participate in prevention health education for public
- C. Encourage Madison EMS system personnel professional development

#### 11. Performance Metrics:

- A. Work with EMS leadership to create and track performance metrics that reflect the Medical Director's duty and responsibilities under this agreement. Once established, the metrics should be reported quarterly to the EMS Director and EMS Medical Director.
- B. Medical Director will have access to all reporting systems and analytic tools to provide appropriate oversight

12. Schedules/Timelines:

- A. Medical Direction will be provided on a consistent basis in accordance with the scope of services herein.

13. Transmittal/Delivery/Accessibility:

- A. Access to buildings will be issued in accordance with Madison County Policy.
- B. Access to relevant databases will be provided via electronic method following completion of required HIPPA and security training.

Exhibit "B"

CONTRACT ADDENDUM  
FOR CONTRACTS WITH ANY DEPARTMENT OF  
MADISON COUNTY GOVERNMENT

CONTRACTOR: STACE HORINE

COUNTY DEPARTMENT: MADISON COUNTY

SUBJECT OF CONTRACT: MEDICAL DIRECTOR

DATE/TERM OF CONTRACT: 19 MAY, 2020

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

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

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

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

**No waiver of governmental immunity; Violation of law.** Except for waiver of governmental immunity resulting from the execution of a valid contract, Madison County makes no other waiver of governmental immunity. If any provision of the Contract or Agreement is in violation of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Madison County.

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

**Compliance with E-Verify requirements.** The Contractor and any of its subcontractors must comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes, if applicable, which requires certain employers to verify the work authorization of each newly hired employee through the Federal E-Verify program operated by the United States Department of Homeland Security and other federal agencies.

For the CONTRACTOR: \_\_\_\_\_

Title: \_\_\_\_\_

For MADISON COUNTY Mark H. Sullivan

Title: County Manager

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

By: Kary Seaford  
Madison County Finance Officer