

Minutes of the 11 January 2016
Regular Meeting of the Yancey County Board of Commissioners
Held at 6:00 o'clock p.m. in the Yancey County Courtroom
Yancey County Courthouse, Burnsville, North Carolina

Present at the 11 January 2016 meeting of the Yancey County Board of Commissioners were: Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Byrl Ballew, Commissioner Randy Ollis, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Attorney Donny Laws, members of the media, and members of the general public.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order. Chairman Riddle then asked Commissioner Ollis to deliver the invocation. After the invocation, Commissioner Ballew led the Pledge of Allegiance. Chairman Riddle then asked for a motion to approve the agenda. Commissioner Ollis made a motion to approve the agenda and it was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment A).

Camp Funshine

The Board first heard from Lucy Wilson with Friends Across North Carolina. Ms. Wilson came before the Board to express her gratitude and appreciation for the Board's continued support of Camp Funshine. Ms. Wilson stated that 2015 was another successful year and invited all of the commissioners as well as the public to come to Toe River Campground from June 20-23 this year to help out. All members of the Board expressed their appreciation to Ms. Wilson for putting on the camp each year.

Public Comment

The first person to speak before the Board was Marvin Taylor who once more spoke about the evilness of the sheriff's department. The second person to speak before the Board was Tom Robinson who once more spoke about the cost of illegal immigration and the evils of the government. The final person to speak before the Board was Dr. Dan Barron who voiced his support of a wilderness designation for the Black Mountains.

Consent Agenda

The Board next moved to the consent agenda portion of the agenda. On the consent agenda for January were the approval of the December 14th regular meeting minutes. Also included in the consent agenda were tax refund requests and a late present use value application for the tax department (Attachment B). In addition, the consent agenda contained a Board appointment to the Yancey County Joint Community Advisory Committee of Ms. Millie Randolph (Attachment C). Finally, on the consent agenda was the December tax collection report (Attachment D). Upon hearing the items on the consent agenda, Commissioner Whitson made a motion to approve the consent agenda and it was seconded by Commissioner Ballew. The vote to approve was unanimous.

Mayland Community College

The Board next heard from Dr. John Boyd, President of Mayland Community College, who was coming before the Board to have Mayland's budget approved. Dr. Boyd apologized for the delay but stated that the budget process had been delayed until the General Assembly adjourned and Mayland knew about their state allocation. According to Dr. Boyd the Chairman of the Board of each of the three Boards must sign the budget. Upon hearing from Dr. Boyd, Commissioner Austin made a motion to approve the fee schedule and it was seconded by Commissioner Ollis. The vote to approve was unanimous (Attachment E).

year and significant improvement since 2009. Mr. Broom commended the Board for having a fund balance policy to eventually raising the fund balance to 16%.

North Carolina High Peaks Trail Association

The Board next heard from Jake Blood with the North Carolina High Peaks Trail Association. Mr. Blood stated that he was representing the counter view to the wilderness designation offered by the National Forest Service. Mr. Blood explained to the Board the potential economic benefits from having a wilderness designation of the Black Mountains. Mr. Blood also emphasized the fact that only the very tops of the Black Mountains would be designated as wilderness and that would allow other activity to continue below the very top of the mountains. Several commissioners had questions concerning galax harvesting, emergency services, and the exact areas being considered for wilderness designation. Upon conclusion of discussion Mr. Blood was thanked for his presentation (Attachment G).

Yancey County Foodshed Project

The Board next heard from County Planner Jamie McMahan concerning the Yancey County Foodshed Project. Mr. McMahan stated that Yancey County is the recipient of a \$39,000 Community Foundation of Western North Carolina to help enhance agriculture for economic development specifically through TRACTOR and the Yancey County Cooperative Extension. According to Mr. McMahan as part of this grant, an Agriculture Task Force needs to be appointed to facilitate the grant. In 2009, an Agriculture Task Force was formed but haven't been active in several years. Mr. McMahan asked the Board to approve the proposed slate of appointees to the Agriculture Task Force (Attachment H). Upon hearing from Mr. McMahan, Commissioner Whitson moved to approve the Agriculture Task Force members as presented for a term of 4 years. The motion was seconded by Commissioner Austin and the vote to approve was unanimous.

County Manager Business

The Board next heard from County Manager Nathan Bennett. Mr. Bennett asked Emergency Management Director Bill Davis and E-911 Director Mark Thomas to update the Board on the Emergency Medical Dispatch (EMD) conversion. Mr. Thomas stated that getting a new Computer Aided Dispatch (CAD) vendor was imperative as our technology is lagging behind and needs to be updated. He further stated that a vendor needs to be able to do mobile technology to improve response time. Upon hearing from Mr. Thomas, Commissioner Ollis made a motion to procure contracts for a new CAD vendor with consultation with the county attorney to comply with all procurement and purchasing requirements and to have the vendor commit to a 90-120 day implementation of EMD. Further, for the county planner to oversee the implementation of the new CAD. The motion was seconded by Commissioner Austin and the vote to approve was unanimous. Mr. Bennett also updated the Board on the courthouse painting project, the sale of the former senior center and the East Yancey Sewer Project.

County Attorney Business

County Attorney Donny Laws stated that he had no business for the Board at this time.

Commissioner Business

Commissioner Whitson then read the resolution entitled "Resolution: In Opposition to the Pisgah National Forest Land Management Plan Revision" (Attachment I). Commissioner Whitson stated that he had heard from a number of citizens who were in opposition to the wilderness designation as had all of the commissioners. He felt that negatives of the designation outweighed the positives and presented the resolution for the Board's consideration. Discussion followed about possibly revisiting the issue at a later time and also about the level of understanding of people about this issue. Upon conclusion of the discussion, Commissioner Whitson made a motion to adopt the resolution. The motion was seconded by Commissioner

Upon returning to open session the Board took no action.

Adjournment

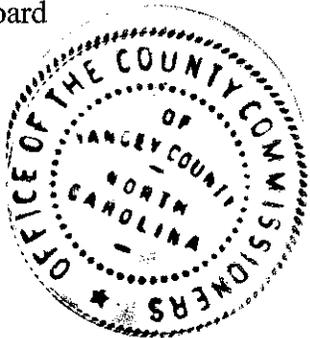
Having no further business Commissioner Ballew made a motion to adjourn and it was seconded by Commissioner Ollis. The vote to adjourn was unanimous.

Approved and authenticated on this the 8th day of February 2016.

Attest:

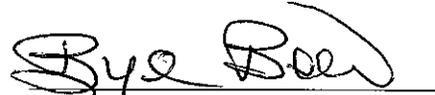

J. Jason Robinson
Clerk to the Board

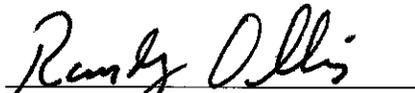
(county seal)

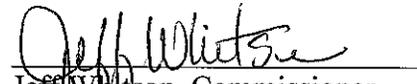



Johnny Riddle, Chairman


Jill Austin, Vice-Chairman


Byri Ballew, Commissioner


Randy Ollis, Commissioner


Jeff Whitson, Commissioner



AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
REGULAR BUSINESS MEETING
January 11, 2016
6:00 P.M.

- I. Call to Order – Chairman Johnny Riddle
- II. Invocation and Pledge of Allegiance to the Flag
- III. Approval of the Agenda
- IV. Camp Funshine – Lucy Wilson, Friends Across NC
- V. Public Comment
- VI. Consent Agenda
 - a. Approval of the Minutes- December 14th Regular minutes
 - b. Yancey County Tax Office refunds and late present use value application
 - c. Board Appointment – Yancey County Joint Community Advisory Committee – Millie Randolph
 - d. December Tax Collection Report – Informational
- VII. Mayland Community College – Dr. John Boyd, President
 - a. College Budget
- VIII. Yancey County Finance Office – 2014-15 Fiscal Year Audit – Brian Broom – Dixon, Hughes, Goodman, LLP
- IX. NC High Peaks Trail Association – National Forest Management Plan – Jake Blood
- X. Yancey County Foodshed Project – Jamie McMahan, County Planner
 - a. Agriculture Task Force
- XI. County Manager Report – Nathan Bennett, County Manager
 - a. General Update
- XII. County Attorney Report – Donny Laws, County Attorney
- XIII. County Commissioners Report
 - a. Forest Service Resolution
- XIV. Adjourn



YANCEY COUNTY TAX OFFICE

110 Town Square, Room 2 * Burnsville, North Carolina 28714

Phone: (828) 682-2198 * Fax (828) 682-4817

Email: danny.mcintosh@yanceycountync.gov

December 30 2015

In re: Byrne, Patrick

PIN: 083100793059000

Taxpayer requested in writing a refund for taxes paid on property that has been assessed improperly since 2008. An immaterial irregularity occurred during the present use value assignment for the above parcel. Mr. Byrne previously filed forestry plans for several tracts in Yancey County. All but one of the tracts were placed into forest use in the county tax records. The subject tract was not. This issue was discovered during the preparation of the plan update. Even though this situation has existed since 2008 the statute limits refunds to the past five years. The taxpayer is due a refund for 2011, 2012, 2013, 2014 and 2015 as shown below. I would request that this refund be approved.

Paid 12-12-2011	\$1033.90
Paid 12-12-2013	\$1033.90
Paid 08-30-2014	\$1114.60
Paid 12-08-2014	\$1137.30
Paid 08-27-2015	<u>\$1114.60</u>
<u>Total refund</u>	\$5434.30

Danny McIntosh, assessor



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December 31 2015

In re: Styles, Samuel & Dixie

PIN: 081300843377000 47.84 ac less house now 45.1

PIN: 082300022943000 34.03 (to Ricky)

PIN: 081300838583000 originally 123.65 ac (PIN to Sherri, included PUV)

In re: Styles, Richard Steven

PIN: 082300120457000 (Late application)

In re: Wright, Sherri Styles & Calvin

PIN: 081300838583000 (Late Application)

In re: Laughrun, Stacey Styles & Kevin

PIN: 081300933964000 (Late Application and refund)

The effort of Sam and Dixie to divide property on Sampson Branch in late 2014 was compromised by an immaterial irregularity within the tax and mapping office that resulted in: Deeds not correctly interpreted, incorrect property record cards created, incorrect tax bills generated, misapplication of and no application of present use values on subject property and incorrect taxes billed and paid.

The tax assessor would recommend approval of the following:

Late application form AV-5 for Styles, Richard Steven

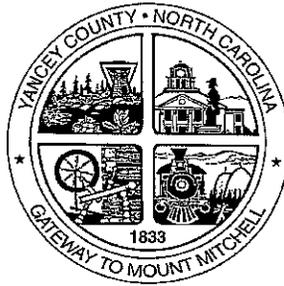
PIN: 082300120457000

Late application form AV-5 for Wright, Sherri Styles & Calvin

PIN: 081300838583000

Late application form AV-5 and refund of \$518.27 for Laughrun, Stacey Styles & Kevin

PIN: 081300933964000



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Email: danny.mcintosh@yanceycountync.gov

January 4 2016

In re: Woodby, Billy & Samantha et.,al.

PIN: 081004828053000

PIN: 989001363206000

Taxpayer requested in writing a refund for taxes paid on property that has been assessed improperly since 2009. An immaterial irregularity occurred during the tax office listing process that created two one half acre parcels when in fact there was only one. PIN: 989001363206000 does not exist and taxpayer is due a refund for the past five years. The 2015 taxes have not been paid and I have released those to avoid the confusion of the two percent interest being added on January 6. The taxpayer is due a refund for 2011, 2012, 2013 and 2014 as shown below. I would request that this refund/release be approved.

Paid 10-11-2011	\$66.15
Paid 11-30-2012	\$66.15
Paid 10-04-2013	\$72.90
Paid 08-29-2014	<u>\$71.44</u>
<u>Total refund</u>	\$276.64

Danny McIntosh, assessor

Attachment C



December 31, 2015

Jason Robinson
Clerk to the Board
110 Town Square
Room 10
Burnsville, North Carolina 28714

Dear Mr. Robinson,

The term of appointment of Ms. Mille Randolph to the Yancey County Joint Community Advisory Committee is due to expire on February 2, 2016. She has indicated her willingness to be re-appointed for an additional three year term.

Please submit Ms. Randolph's name to the Commissioners for their consideration and let me know their decision at your earliest convenience.

Kindly,



Laura Jane Ward
Regional Long-term Care Ombudsman

NOMINATION FORM
Long Term Care
Community Advisory Committee

Nominee Background Information

Name: Millie Randolph Phone: 828-682-6368

Home Address: 161 Hunters Ridge Rd

Email: _____ County of Residence: Yancey

Occupation: Program Director Heritage Adult Day Retreat

Number of hours available per month for this position: 12 hrs

Education: 17 years at Adult Day Care

Business and civic experience and skills: This committee, 17 years at Adult Day Care

Areas of expertise and interest/skill: Older Adults

The following persons are excluded by legislation from serving on the committee:

1. Persons or immediate family members of persons with a financial interest in a home served by a committee.
2. An employee or governing board member or immediate family member of an employee or governing board member of a home served by a committee (A person paid by a home as a consultant is considered an employee).
3. The immediate family member of a patient in a home served by a committee. An "immediate family member" is defined as a mother, father, sister, brother, spouse, child, grandmother, grandfather, and in law for the above.

I certify that none of the exclusions listed above apply to me. I understand that I must notify the ombudsman immediately if my situation changes with respect to the above exclusions.

Millie Randolph
Signature of Applicant

12-17-15
Date

Nomination form submitted by: [Signature]
Name

HighCountry AAA
Facility/Agency
Regional Ombudsman

Attachment D
YANCEY COUNTY TAX ADMINISTRATION

*Alpha/
Vehicles*

End of Month Breakout
View Posted Payments in Date Range 12/01/2015 to 12/31/2015 for Vehicle

Description	Amount
Vehicle Payments	
County Vehicle Tax Payments 2015	\$92.54
County Vehicle Tax Payments 2014	\$14.40
County Vehicle Tax Payments 2013	\$71.22
County Vehicle Tax Payments 2012	
County Vehicle Tax Payments 2011	
County Vehicle Tax Payments 2010	
County Vehicle Tax Payments 2009	
County Vehicle Tax Payments 2008	
County Vehicle Tax Payments 2007	
County Vehicle Tax Payments 2006	
County Vehicle Tax Payments 2005	
County Vehicle Interest	\$16.22
County Vehicle Total Payments	\$194.38
Burnsville VFD Vehicle Tax	\$1.91
South Toe VFD Vehicle Tax	\$1.99
Newdale VFD Vehicle Tax	\$8.66
West Yancey VFD Vehicle Tax	\$1.55
Egypt/Ramseytown VFD Vehicle Tax	\$2.65
Clearmont VFD Vehicle Tax	\$3.28
Double Island VFD Vehicle Tax	
Pensacola VFD Vehicle Tax	
VFD Vehicle Interest	\$2.07
VFD Vehicle Total Payments	\$22.11
Town of Burnsville Vehicle Tax	
Town of Burnsville Vehicle Interest	
Town of Burnsville Vehicle Total Payment	
State Vehicle Interest	\$5.48
Vehicle Total Payments	\$221.97
Vehicle BankCard Amount	\$14.53
Vehicle BankCard Fee	

PRICES CREEK FIRE DISTRICT Vehicle Tax \$503.81

County Vehicle Interest \$71.94 \$21.48 \$208.92 \$201.47

\$61.10 \$125.63 \$5,216.07 \$7,595.22 \$12,998.02

TOWN OF BURNSVILLE Vehicle Interest \$0.74 \$0.41 \$398.49 \$704.27 \$1,103.91

\$0.56 \$0.53 \$105.55 \$178.15 \$284.79

BURNSVILLE FIRE DISTRICT Vehicle Interest

\$0.19 \$0.17 \$32.86 \$60.72 \$93.94

CANE RIVER FIRE DISTRICT Vehicle Interest

\$0.02 \$0.01 \$18.89 \$19.97 \$38.89

EGYPT FIRE DISTRICT Vehicle Interest

\$0.01 \$0.01 \$23.86 \$25.04 \$48.91

RAMSEY TOWN FIRE DISTRICT Vehicle Interest

\$0.04 \$0.59 \$15.86 \$27.75 \$44.24

GREEN MOUNTAIN FIRE DISTRICT Vehicle Int

\$0.26 \$0.85 \$67.14 \$90.90 \$159.15

JACKS CREEK FIRE DISTRICT Vehicle Intere

\$0.01 \$0.01 \$21.86 \$33.35 \$55.23

BRUSH CREEK FIRE DISTRICT Vehicle Intere

\$0.25 \$0.73 \$145.75 \$226.57 \$380.30

CRABTREE FIRE DISTRICT Vehicle Interest

\$2.38 \$1.56 \$82.59 \$100.68 \$187.21

SOUTH TOE FIRE DISTRICT Vehicle Interest

\$0.25 \$0.12 \$16.48 \$27.46 \$44.31

PENSACOLA FIRE DISTRICT Vehicle Interest

\$2.00 \$1.40 \$38.89 \$50.60 \$92.89

PRICES CREEK FIRE DISTRICT Vehicle Inter

\$72.48 \$47.57 \$1,005.18 \$1,073.70 \$2,198.93

DMV Vehicle Interest

\$2,556.46 \$1,772.46 \$40,581.30 \$46,049.19 \$90,959.41

Totals \$2,556.46 \$1,772.46 \$40,581.30 \$46,049.19 \$90,959.41

County Vehicle Tax 2015

Billed to Date

% Collected

\$7,016.91

69.12%

01/04/2016

BIS

Posting Report

12-01-2015 to 12-31-2015

01-04-2016

10:44 AM

I. Tax Collections + Releases

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TC
2003	\$114.00	\$9.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123
2004	\$28.50	\$2.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30
2005	\$28.50	\$2.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30
2006	\$35.50	\$2.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.91	\$0.00	\$38
2007	\$35.50	\$2.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.91	\$0.00	\$38
2008	\$543.60	\$8.24	\$34.25	\$0.00	\$0.00	\$0.00	\$15.10	\$0.98	\$0.00	\$602
2009	\$823.95	\$31.96	\$34.25	\$0.00	\$0.00	\$0.00	\$16.60	\$0.98	\$0.00	\$907
2010	\$823.50	\$31.96	\$41.10	\$0.00	\$0.00	\$0.00	\$19.86	\$0.98	\$0.00	\$917
2011	\$823.95	\$31.96	\$0.00	\$0.00	\$0.00	\$0.00	\$19.92	\$0.98	\$41.10	\$917
2012	\$1,264.52	\$31.96	\$0.00	\$15.70	\$12.90	\$0.00	\$18.12	\$0.98	\$41.10	\$1,385
2013	\$3,807.83	\$505.76	\$0.00	\$15.70	\$12.90	\$16.09	\$36.12	\$0.98	\$41.10	\$4,436
2014	\$3,720.70	\$31.96	\$42.07	\$15.70	\$12.90	\$96.63	\$46.08	\$80.01	\$41.10	\$4,087
2015	\$1,362,419.34	\$9,803.61	\$49,250.59	\$10,225.55	\$10,902.56	\$4,525.15	\$20,637.44	\$19,727.14	\$9,156.26	\$1,496,647
TOTAL	\$1,374,469.39	\$10,495.65	\$49,402.26	\$10,272.65	\$10,941.26	\$4,637.87	\$20,809.24	\$19,814.85	\$9,320.66	\$1,510,163

II. Releases

	Current Year	Prior Year	TOTAL
General Fund	\$2,796.87	\$984.25	\$3,781.12
Burnsville	\$8.24	\$75.92	\$84.16
West Yancey	\$28.42	\$0.00	\$28.42
Egypt/Ramseytown	\$0.00	\$0.00	\$0.00
Clearmont	\$0.00	\$0.00	\$0.00
Double Island	\$39.66	\$0.00	\$39.66
Newdale	\$254.18	\$2.88	\$257.06
South Toe	\$0.98	\$8.68	\$9.66
Pensacola	\$0.11	\$0.00	\$0.11

TOTAL

\$3,128.46

\$1,071.73

\$4,200.19

III. Net Tax Collections

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TC
TOTAL	\$1,370,688.27	\$10,411.49	\$49,373.84	\$10,272.65	\$10,941.26	\$4,598.21	\$20,552.18	\$19,805.19	\$9,320.55	\$1,505,963

Transaction Type Report

12-01-2015 to 12-31-2015

Year	General	Fire	Late	Principal	Interest	Advertising Cost	Legal Cost	Total
2008	\$444.15	\$49.35	\$0.00	\$493.50	\$290.77	\$4.00	\$0.00	\$788.27
2009	\$724.50	\$74.57	\$0.00	\$799.07	\$448.10	\$12.00	\$0.00	\$1,259.17
2010	\$724.05	\$84.68	\$0.00	\$808.73	\$399.83	\$12.00	\$0.00	\$1,220.56
2011	\$724.50	\$84.74	\$0.00	\$809.24	\$660.08	\$12.00	\$0.00	\$1,481.32
2012	\$1,165.07	\$111.54	\$0.00	\$1,276.61	\$785.51	\$20.00	\$0.00	\$2,082.12
2013	\$3,578.38	\$619.43	\$0.00	\$4,197.81	\$2,794.38	\$42.00	\$0.00	\$7,034.19
2014	\$3,573.70	\$352.85	\$0.00	\$3,926.55	\$467.34	\$56.00	\$1,986.60	\$6,436.49
2015	\$1,355,212.67	\$133,410.44	\$500.34	\$1,489,123.45	\$710.48	\$0.00	\$0.00	\$1,489,833.93
TOTAL	\$1,366,147.02	\$134,787.60	\$500.34	\$1,501,434.96	\$6,556.49	\$158.00	\$1,986.60	\$1,510,136.05

Adjustment / Release Report

12-01-2015 to 12-31-2015

Year	General	Late	Principal	Interest	Advertising Cost	Legal Cost	Fire	Amount Due	County Net
2003	\$114.00	\$0.00	\$114.00	\$167.92	\$21.50	\$0.00	\$9.12	\$312.54	\$303.42
2004	\$28.50	\$0.00	\$28.50	\$33.56	\$3.50	\$0.00	\$2.28	\$67.84	\$65.56
2005	\$28.50	\$0.00	\$28.50	\$30.34	\$3.50	\$0.00	\$2.28	\$64.62	\$62.34
2006	\$35.50	\$0.00	\$35.50	\$36.97	\$7.00	\$0.00	\$3.19	\$82.66	\$79.47
2007	\$35.50	\$0.00	\$35.50	\$32.91	\$7.00	\$0.00	\$3.19	\$78.60	\$75.41
2008	\$99.45	\$0.00	\$99.45	\$72.60	\$4.00	\$0.00	\$9.22	\$185.27	\$176.05
2009	\$99.45	\$0.00	\$99.45	\$64.47	\$8.00	\$0.00	\$9.22	\$181.14	\$171.92
2010	\$99.45	\$0.00	\$99.45	\$53.91	\$8.00	\$0.00	\$9.22	\$170.58	\$161.36
2011	\$99.45	\$0.00	\$99.45	\$380.11	\$8.00	\$3,024.09	\$9.22	\$3,520.87	\$3,511.65
2012	\$99.45	\$0.00	\$99.45	\$493.02	\$8.00	\$5,572.45	\$9.22	\$6,182.14	\$6,172.92
2013	\$110.50	\$0.00	\$110.50	\$24.86	\$12.00	\$0.00	\$9.22	\$156.58	\$147.36
2014	\$134.50	\$0.00	\$134.50	\$19.71	\$16.00	\$-53.30	\$12.10	\$129.01	\$116.91
2015	\$2,796.87	\$0.00	\$2,796.87	\$-4.74	\$0.00	\$0.00	\$331.59	\$3,123.72	\$2,792.13
TOTAL	\$3,781.12	\$0.00	\$3,781.12	\$1,405.64	\$106.50	\$8,543.24	\$419.07	\$14,255.57	\$13,836.50

Collections Receipts Report

12-01-2015 to 12-31-2015

Total general tax	\$1,370,688.27
Total fire tax	\$135,275.37
Total late tax	\$500.34
<hr/>	
Total principal	\$1,506,463.98
Total interest	\$6,559.11
Total cost of advertising	\$162.00
Total legal	\$1,986.60
Total check overpayments	\$61.59
Total Prepaid Payments	\$166.50
Total Prepaid Applied	\$0.00
<hr/>	
Total misc	\$8,935.80
<hr/>	
Grand total receipts	\$1,515,399.78

District Payment Report

12-01-2015 to 12-31-2015

Year	District Code	District Name	Amount
2008	011	BURNSVILLE FIRE DISTRICT	\$34.25
2008	018	CRABTREE FIRE DISTRICT	\$15.10
2009	011	BURNSVILLE FIRE DISTRICT	\$34.25
2009	012	CANE RIVER FIRE DISTRICT	\$23.72
2009	018	CRABTREE FIRE DISTRICT	\$16.60
2010	011	BURNSVILLE FIRE DISTRICT	\$41.10
2010	012	CANE RIVER FIRE DISTRICT	\$23.72
2010	018	CRABTREE FIRE DISTRICT	\$19.86
2011	012	CANE RIVER FIRE DISTRICT	\$23.72
2011	018	CRABTREE FIRE DISTRICT	\$19.92
2011	020	PENSACOLA FIRE DISTRICT	\$41.10
2012	012	CANE RIVER FIRE DISTRICT	\$23.72
2012	013	EGYPT FIRE DISTRICT	\$15.70
2012	015	GREEN MOUNTAIN FIRE DISTRICT	\$12.90
2012	018	CRABTREE FIRE DISTRICT	\$18.12
2012	020	PENSACOLA FIRE DISTRICT	\$41.10
2013	012	CANE RIVER FIRE DISTRICT	\$497.52
2013	013	EGYPT FIRE DISTRICT	\$15.70
2013	015	GREEN MOUNTAIN FIRE DISTRICT	\$12.90
2013	017	BRUSH CREEK FIRE DISTRICT	\$16.09
2013	018	CRABTREE FIRE DISTRICT	\$36.12
2013	020	PENSACOLA FIRE DISTRICT	\$41.10
2014	011	BURNSVILLE FIRE DISTRICT	\$18.35
2014	012	CANE RIVER FIRE DISTRICT	\$23.72
2014	013	EGYPT FIRE DISTRICT	\$15.70
2014	016	JACKS CREEK FIRE DISTRICT	\$12.90
2014	017	BRUSH CREEK FIRE DISTRICT	\$96.63
2014	018	CRABTREE FIRE DISTRICT	\$41.70
2014	019	SOUTH TOE FIRE DISTRICT	\$79.03
2014	020	PENSACOLA FIRE DISTRICT	\$41.10
2014	021	PRICES CREEK FIRE DISTRICT	\$23.72
2015	011	BURNSVILLE FIRE DISTRICT	\$25,622.18
2015	012	CANE RIVER FIRE DISTRICT	\$9,767.85
2015	013	EGYPT FIRE DISTRICT	\$7,787.98
2015	014	RAMSEYTOWN FIRE DISTRICT	\$2,429.88
2015	015	GREEN MOUNTAIN FIRE DISTRICT	\$2,623.31
2015	016	JACKS CREEK FIRE DISTRICT	\$8,137.59
2015	017	BRUSH CREEK FIRE DISTRICT	\$4,485.49
2015	018	CRABTREE FIRE DISTRICT	\$20,137.13
2015	019	SOUTH TOE FIRE DISTRICT	\$19,670.09
2015	020	PENSACOLA FIRE DISTRICT	\$9,156.15
2015	021	PRICES CREEK FIRE DISTRICT	\$23,592.79
TOTAL			\$134,787.60

Outstanding Balances Report

As of 12-31-2015

Year	Amount	County	District	Interest	Advertising	Penalties
2004	\$4,502.23	\$1,981.60	\$200.16	\$2,257.47	\$63.00	\$0.00
2005	\$15,293.71	\$7,047.67	\$589.10	\$7,241.84	\$84.00	\$331.10
2006	\$17,314.47	\$8,405.29	\$777.46	\$7,713.48	\$105.00	\$313.24
2007	\$14,304.86	\$7,098.97	\$648.12	\$6,020.87	\$94.50	\$442.40
2008	\$17,935.88	\$9,738.95	\$911.17	\$6,977.98	\$116.00	\$191.78
2009	\$16,550.69	\$9,902.61	\$861.17	\$5,654.91	\$132.00	\$0.00
2010	\$25,521.51	\$15,718.55	\$1,699.89	\$7,907.07	\$196.00	\$0.00
2011	\$35,596.27	\$21,677.76	\$2,126.40	\$9,148.01	\$212.00	\$17.85
2012	\$54,442.84	\$30,832.03	\$3,117.33	\$11,040.89	\$308.00	\$285.09
2013	\$98,726.85	\$76,086.30	\$5,956.61	\$12,922.43	\$980.12	\$0.00
2014	\$170,533.42	\$126,572.70	\$10,613.95	\$13,553.03	\$1,264.00	\$934.63
2015	\$2,378,646.33	\$2,171,356.55	\$206,147.80	\$0.00	\$0.00	\$1,141.98
Total	\$2,849,369.06	\$2,486,418.98	\$233,649.16	\$90,437.98	\$3,554.62	\$3,658.07

Yancey County Tax Office

Run Date: 01-04-2016

County/District Collection Percentage Report

As of: 12-31-2015

2015**County**

Net Levy \$	Collections \$	Collections %
11,961,213.38	9,789,856.83	81.85

Districts

Name	Net Levy \$	Collections \$	Collections %
011 - BURNSVILLE FIRE DISTRICT	168,125.01	137,981.26	82.08
012 - CANE RIVER FIRE DISTRICT	74,860.94	62,999.42	84.16
013 - EGYPT FIRE DISTRICT	92,757.20	74,739.62	80.58
014 - RAMSEYTOWN FIRE DISTRICT	23,348.36	17,775.30	76.14
015 - GREEN MOUNTAIN FIRE DISTRICT	30,727.18	24,714.55	80.44
016 - JACKS CREEK FIRE DISTRICT	73,656.60	60,521.44	82.17
017 - BRUSH CREEK FIRE DISTRICT	41,977.63	33,920.76	80.81
018 - CRABTREE FIRE DISTRICT	150,959.38	121,694.36	80.62
019 - SOUTH TOE FIRE DISTRICT	210,322.93	176,719.26	84.03
020 - PENSACOLA FIRE DISTRICT	77,272.69	61,647.16	79.78
021 - PRICES CREEK FIRE DISTRICT	220,624.16	185,771.15	84.21

District Totals

Net Levy \$	Collections \$	Collections %
1,164,632.08	958,484.28	82.30

Attachment E

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 COLLEGE FY 2015-16 BUDGET
 (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: Mayland CC
 Institution Number: 851

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Revenue Detail (excluding capital improvement projects)				
State	\$ 10,304,744			\$ 10,304,744

*Includes Federal funds that are allocated to colleges by the State Board and are processed through the 112.

County Funds

County Appropriations (list each county separately below):

Mitchell County	\$	333,808	\$	333,808
Avery County	\$	328,000	\$	328,000
Yancey County	\$	323,808	\$	323,808
(If necessary, add lines above for add'l counties)				
Misc. County Revenue	\$	-	\$	-
Total County Funds	\$	985,616	\$	985,616

Institutional Funds

Federal Sources:

Federal Pell and other Federal student aid grants	\$	1,726,835	\$	1,726,835
Federal Direct Loans	\$	-	\$	-
Federal Work-Study Program	\$	23,709	\$	23,709
Other Federal Grants (list):	\$	-	\$	-
TRIO Grant	\$	294,993	\$	294,993
Workforce Investment Act	\$	750,000	\$	750,000
Overhead Receipts	\$	30,000	\$	30,000
Appalachian Regional Commission (ARC)	\$	250,000	\$	250,000
(If necessary, add lines above)				
Total Revenues From Federal	\$	3,075,537	\$	3,075,537

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 COLLEGE FY 2015-16 BUDGET
 (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: Mayland CC
 Institution Number: 851

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Revenue Detail (excluding capital improvement projects)				
Golden Leaf Scholarship			\$ 10,000	\$ 10,000
Teacher Preparation Scholarship/Loan			\$ 5,000	\$ 5,000
Wells Fargo Scholarship			\$ 500	\$ 500
NC Community College Foundation Scholarship Health Careers			\$ 1,000	\$ 1,000
State Employees Credit Union Scholarship			\$ 10,000	\$ 10,000
VA Funding			\$ 35,000	\$ 35,000
General Scholarship			\$ 3,000	\$ 3,000
Allen Ryan Todd Scholarship			\$ 830	\$ 830
Mitchell County Public Schools			\$ 58,000	\$ 58,000
NC Reach Scholarship			\$ 12,000	\$ 12,000
(If necessary, add lines above)				
Total Revenues from Proprietary/Other Sources:	\$ -	\$ -	\$ 786,458	\$ 724,628
Total Institutional Sources			\$ 4,007,445	\$ 3,945,615

Total Estimated Revenues \$ 10,304,744 \$ 985,616 \$ 4,007,445 \$ 15,235,975

Fund Balance Appropriated \$ -

COLLEGE FY 2015-16 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: Mayland CC

Institution Number: 851
 1
 State Budget County Budget Institutional Budget Total Budget

Expenditure Detail (excluding capital improvement projects)

100 INSTITUTIONAL SUPPORT

110 Executive Management	\$ 752,899	\$ 31,035	\$ -	\$ 783,934
120 Financial Services	\$ 392,366	\$ -	\$ -	\$ 392,366
130 General Administration	\$ 940,679	\$ 76,525	\$ -	\$ 1,017,204
140 Information Systems - Admin.	\$ 411,973	\$ -	\$ -	\$ 411,973
TOTAL INSTITUTIONAL SUPPORT	\$ 2,497,917	\$ 107,560	\$ 55,000	\$ 2,660,477

200 INSTRUCTIONAL - CURRICULUM

220 Associate Degree	\$ 3,392,872	\$ -	\$ -	\$ 3,392,872
TOTAL INSTRUCTIONAL - CURRICULUM	\$ 3,392,872	\$ -	\$ 69,615	\$ 3,462,487

300 CONTINUING EDUCATION

310 Occupational Education	\$ 988,247	\$ -	\$ -	\$ 988,247
311 Occupational Support	\$ 367,783	\$ -	\$ -	\$ 367,783
320 Basic Skills Plus	\$ -	\$ -	\$ -	\$ -
321 Adult Basic Education/ESL	\$ 785,911	\$ -	\$ -	\$ 785,911
322 Adult High School & GED	\$ 52,582	\$ -	\$ -	\$ 52,582
323 Compensatory Education	\$ 214,665	\$ -	\$ -	\$ 214,665
324 GED Testing	\$ 5,190	\$ -	\$ -	\$ 5,190
325 Basic Skills 5% Admin	\$ -	\$ -	\$ -	\$ -
363 Small Business Center	\$ 107,219	\$ -	\$ -	\$ 107,219
364 Customized Trng - Bus & Ind Support (Admin.)	\$ 40,000	\$ -	\$ -	\$ 40,000
365 Customized Trng - Bus & Ind Support (Instruct.)	\$ 7,500	\$ -	\$ -	\$ 7,500
370 NC Military Business Center (FTCC)	\$ -	\$ -	\$ -	\$ -
371 NC Research Campus - Kannapolis (RCCC)	\$ -	\$ -	\$ -	\$ -
TOTAL CONTINUING EDUCATION	\$ 2,569,097	\$ -	\$ 65,875	\$ 2,634,972

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2015-16 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)**

College Name: Mayland CC

Institution Number:	1	2	3	4
	851			
State Budget	County Budget	Institutional Budget	Total Budget	

Expenditure Detail (excluding capital improvement projects)

400 ACADEMIC SUPPORT

410 Library/Learning Center	\$ 203,052			\$ 203,052
421 Curriculum - Admin.	\$ 288,694			\$ 288,694
422 Continuing Education - Admin.	\$ 329,119			\$ 329,119
430 Information Systems - Academic				\$ -
TOTAL ACADEMIC SUPPORT	\$ 820,865	\$ -	\$ 2,000	\$ 822,865

500 STUDENT SUPPORT

510 Student Services	\$ 775,259			\$ 775,259
530 Child Care	\$ 23,241			\$ 23,241
TOTAL STUDENT SUPPORT	\$ 798,500	\$ -	\$ 1,102,993	\$ 1,901,493

600 OPERATION & MAINTENANCE OF PLANT

610 Plant Operation		\$ 540,825		\$ 540,825
620 Plant Maintenance		\$ 289,231		\$ 289,231
680 Innovation Quarters (Forsyth Tech CC)		\$ -		\$ -
TOTAL OPERATION & MAINTENANCE OF PLANT	\$ -	\$ 830,056	\$ -	\$ 830,056

700 PROPRIETARY/OTHER

800 STUDENT AID

900 CAPITAL OUTLAY (excluding capital improvement projects)

920 Equipment	\$ 167,656	\$ 48,000		\$ 215,656
923 Basic Skills/Literacy Equipment	\$ -			\$ -
930 Instructional Resources (Books)	\$ 26,057			\$ 26,057
940 Equipment - State CATEGORICAL Funds	\$ 31,780			\$ 31,780
TOTAL CAPITAL OUTLAY	\$ 225,493	\$ 48,000	\$ 250,000	\$ 523,493

TOTAL EXPENDITURES

\$ 10,304,744	\$ 985,616	\$ 3,646,905	\$ 14,937,265
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NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 COLLEGE FY 2015-16 BUDGET (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)
 OPTIONAL WORKSHEET

College Name: Mayland CC
 Institution Number: 851

3
 Institutional Budget

Expenditure Detail (excluding capital improvement projects)

INSTITUTIONAL BUDGET DETAIL

01 CURRENT UNRESTRICTED

- 1XX Institutional Support
- 2XX Instruction
- 3XX Continuing Education
- 4XX Academic Support
- 5XX Student Support
- 6XX Plant Operations & Maint.
- 7XX Proprietary/Other
- 8XX Student Aid
- 9XX Capital Outlay (excluding capital improvements)

TOTAL CURRENT UNRESTRICTED \$ -

02 CURRENT RESTRICTED

- 1XX Institutional Support
- 2XX Instruction
- 3XX Continuing Education
- 4XX Academic Support
- 5XX Student Support
- 6XX Plant Operations & Maint.
- 7XX Proprietary/Other
- 8XX Student Aid
- 9XX Capital Outlay (excluding capital improvements)

TOTAL CURRENT RESTRICTED \$ -

COLLEGE FY 2015-16 BUDGET (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

OPTIONAL WORKSHEET

College Name: Mayland CC
 Institution Number: 851

3

Institutional Budget

Expenditure Detail: (excluding capital improvement projects)

05 PROPRIETARY/OTHER (colleges will vary)

- 72X Bookstore
- 73X Vending/Food Service
- 74X Parking
- 76X Internal Services
- 77X Student Activity
- Other Proprietary/Other Activities (list below):

(if necessary, add lines above)	
9XX Capital Outlay (excluding capital improvements)	
TOTAL PROPRIETARY	\$ -

06 LOAN FUNDS

- 8XX Student Aid

Total Institutional

1XX Institutional Support	\$ -
2XX Instruction	\$ -
3XX Continuing Education	\$ -
4XX Academic Support	\$ -
5XX Student Support	\$ -
6XX Plant Operations & Maint.	\$ -
7XX Proprietary/Other	\$ -
8XX Student Aid	\$ -
9XX Capital Outlay (excluding capital improvements)	\$ -
TOTAL INSTITUTIONAL	\$ -

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 COLLEGE FY 2015-16 BUDGET
 (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: Mayland CC
 Institution Number: 851

	1 State Budget	2 County Budget	3 Institutional Budget	4 Total Budget
Summary of Revenues (excluding capital improvement projects)				
State*	\$ 10,304,744			\$ 10,304,744
County Funds		\$ 985,616		\$ 985,616
Institutional Funds			\$ 4,007,445	\$ 4,007,445
Operating Revenue Subtotal	\$ 10,304,744	\$ 985,616	\$ 4,007,445	\$ 15,297,805
Fund Balance Appropriated		\$ -	\$ -	\$ -
Total Funds Available	\$ 10,304,744	\$ 985,616	\$ 4,007,445	\$ 15,297,805

	1 State Budget	2 County Budget	3 Institutional Budget	4 Total Budget
Summary of Expenditures (excluding capital improvement projects)				
1XX Institutional Support	\$ 2,497,917	\$ 107,560	\$ 55,000	\$ 2,660,477
2XX Curriculum Instruction	\$ 3,392,872	\$ -	\$ 69,615	\$ 3,462,487
3XX Continuing Education	\$ 2,569,097	\$ -	\$ 65,875	\$ 2,634,972
4XX Academic Support	\$ 820,865	\$ -	\$ 2,000	\$ 822,865
5XX Student Support	\$ 798,500	\$ -	\$ 1,102,993	\$ 1,901,493
6XX Plant Operations & Maint.	\$ -	\$ 830,056	\$ -	\$ 830,056
7XX Proprietary/Other	\$ -	\$ -	\$ 125,000	\$ 125,000
8XX Student Aid	\$ -	\$ -	\$ 1,976,422	\$ 1,976,422
9XX Capital Outlay (excluding capital improvements)	\$ 225,493	\$ 48,000	\$ 250,000	\$ 523,493
Total Budgeted Expenditures	\$ 10,304,744	\$ 985,616	\$ 3,646,905	\$ 14,937,265
Net (Est. Revenues - Expenditures)	\$ -	\$ -	\$ 360,540	\$ 360,540

*Includes Federal funds that are allocated to colleges by the State Board and are processed through the 112.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2015-16 BUDGET

College	CURRENT OPERATING										PLANT FUND		CURRENT & CAPITAL TOTAL
	1XX Institutional Support	2XX Curriculum Instruction	3XX Continuing Education	4XX Academic Support	5XX Student Support	6XX Plant Op & Maint.	7XX Proprietary/Other	8XX Student Aid	9XX Capital (ex. CI)	CI Projects			
Mayland CC													
State	\$ 2,497,917	\$ 3,392,872	\$ 2,569,097	\$ 820,865	\$ 798,500	\$ -	\$ -	\$ -	\$ 10,079,251	\$ 225,493	\$ -	\$ -	10,304,744
County	\$ 107,560	\$ -	\$ -	\$ -	\$ -	\$ 830,056	\$ -	\$ -	\$ 937,616	\$ 48,000	\$ -	\$ -	985,616
Institutional	\$ 55,000	\$ 69,615	\$ 65,875	\$ 2,000	\$ 1,102,993	\$ -	\$ 125,000	\$ 1,976,422	\$ 3,396,905	\$ 250,000	\$ 250,000	\$ -	3,896,905
Total	\$ 2,660,477	\$ 3,462,487	\$ 2,634,972	\$ 822,865	\$ 1,901,493	\$ 830,056	\$ 125,000	\$ 1,976,422	\$ 14,413,772	\$ 523,493	\$ 250,000	\$ -	15,187,265

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE BUDGET: FY 2015-16**

REQUIRED BUDGET REQUEST SIGN-OFF

The attached College Budget has been reviewed and approved on

November 9, 2015 by the Board of Trustees of

Mayland Community College.

Edwina R. Stuber, Chairman.

The attached College Budget has been reviewed and approved in

the amount of \$323,808 on _____, 20____

by the County Commissioners of Yancey County.

John R. Bell, Chairman.

**Report to the
Board of County
Commissioners**

**Yancey County,
North Carolina**

January 11, 2015

DRAFT



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Contacts

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Communication with Those Charged with Governance

January 11, 2015

Board of County Commissioners
Yancey County, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yancey County, North Carolina (the "County") for the year ended June 30, 2015, and have issued our report thereon dated _____, 2015. Professional standards require that we provide you with information about our responsibilities in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, OMB Circular A-133, and the State Single Audit Implementation Act, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letters to you dated July 10 and August 21, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Accounting policies - Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County are described in Note 1 to the financial statements.

As described in Note 8 to the financial statements, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions (an Amendment of GASB Statement No. 27)*, during the year. The objective of GASB Statement No. 68 is to improve accounting and financial reporting by state and local governments for pensions. The adoption of this Statement resulted in a restatement of net position for governmental activities to account for the effects of recording the beginning net pension liability and the contributions made by the County during the measurement period (fiscal year ending June 30, 2014).

The application of existing policies was not changed during fiscal year 2015. We noted no transactions entered in by the County during the year that were both significant and unusual that we are required to inform you. Also, we noted no transactions for which there is a lack of authoritative guidance.

All significant transactions have occurred during this fiscal year have been properly recognized in the basic financial statements.

Accounting Estimates – Certain amounts recorded in the basic financial statements are based on estimates prepared by management. All estimates should be based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The only estimates used in the preparation of the basic financial statements are as follows:

- Management's estimate of depreciation expense is based on the assets' respective estimated useful lives. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Report to the Board of Commissioners
Yancey County, North Carolina

- Management's estimate for doubtful accounts is based on historical experience. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate for the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense is based upon guidance provided by independent third parties. We have evaluated the key factors and assumptions used by the third parties to develop the estimates of the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense in determining that they are reasonable in relation to the financial statements.
- Management's estimates for other post-employment benefit obligations and the net pension obligation are based on guidance provided by independent third parties. We evaluated the key factors and assumptions used to develop the estimates for other post-employment benefit obligations and the net pension obligation in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures – The notes to the basic financial statements are an integral part of the County's basic financial statements. All significant disclosures have been prepared in accordance with accounting principles generally accepted in the United States of America and are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. The delay in the completion of this year's audit was due to a personnel issue with one of the members of our firm's audit team.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Assistance was provided to management in developing reclassification entries in the financial statement preparation process. There were no uncorrected misstatements. The audit resulted in the following significant corrected adjustments affecting fund balance/net position:

East Yancey Water and Sewer Fund:		
To decrease deferred inflows of resources	\$	238,148
General Fund:		
To decrease deferred inflows of resources	\$	100,000

Conversion adjustments to report governmental activities are summarized on pages ____ and ____ of the financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter included in Appendix B.



Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Matters, Findings, or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Auditing standards generally accepted in the United States of America and Government Auditing Standards require independence for all audits. The two main principles of independence are: (1) do not perform nonattest services that involve making management decisions, and (2) do not audit your own work. No events have occurred to impair our independence during this year's audit. We have assisted management in the preparation of the financial statements and the Schedule of Expenditures of Federal and State Awards. Management has reviewed and approved these statements and schedule.

We applied certain limited procedures to the Management's Discussion and Analysis, the Law Enforcement Officers' Special Separation Allowance and the Other Post-employment Benefits Schedules of Funding Progress and Employer Contributions, and the Local Governmental Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability (Asset) and County Contributions, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund financial statements, budgetary schedules, and other schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information included in the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Limited Use Restriction

This information is intended solely for the use of the Board of County Commissioners and management of the County, is not intended to be, and should not be used by anyone other than these specified parties.

We wish to take this opportunity to express our appreciation for the assistance and cooperation given our representatives during our audit. Should you have any questions concerning the matters presented herein, we would be pleased to discuss them with you further at your convenience.

Sincerely,

Asheville, North Carolina

Report to the Board of Commissioners
Yancey County, North Carolina

Audit and Financial Statement Summary

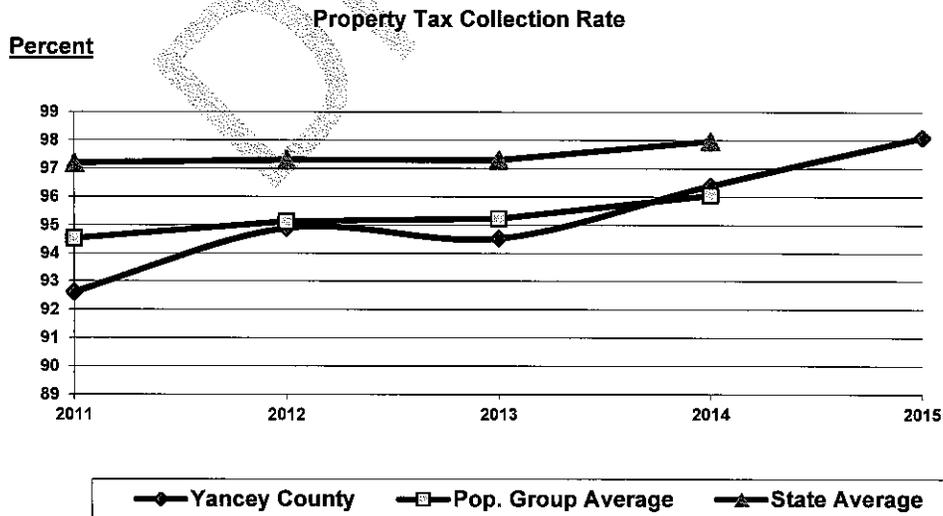
Our report for 2015 audit expresses an unmodified opinion on the fair presentation of the basic financial statements in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Our reports on compliance and internal control in accordance with Government Auditing Standards, OMB Circular A-133, and the State Single Audit Implementation Act disclosed one finding, which can be found in the Compliance Reports beginning on Page ___.

A summary of the General Fund's fund balance can be found in Appendix A.

The following is a summary, from Page ___ of the financial statements, of property tax collections and collection rates.

	<u>2015</u>	<u>2014</u>
Net levy	\$ 12,828,429	\$ 13,309,166
Uncollected taxes at June 30	244,287	480,806
Current year taxes collected	<u>\$ 12,584,142</u>	<u>\$ 12,828,360</u>
Ratio of taxes collected to net levy	<u>98.1%</u>	<u>96.4%</u>



Based on county and municipal information at www.nctreasurer.com/slg for counties (populations below 25,000). 2015 data is not yet available.



Communication of Internal Control-Related Matters

_____, 2015

To the Board of County Commissioners
Yancey County, North Carolina

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yancey County, North Carolina (the "County") as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Any matter involving the internal control and its operation that is considered to be a significant deficiency or material weakness under standards established by the American Institute of Certified Public Accountants is required to be communicated in our reports on compliance and internal control dated _____, 2016, accompanying the Compliance Reports.

The following matters are not considered to be significant deficiencies or material weaknesses but are issues identified during the audit that management should consider implementing to strengthen existing controls:

Fiscal Management

The Fiscal Management Section of the North Carolina State Treasurer's Office recommends governmental entities, with taxing authority, maintain fund balance available for appropriation in the General Fund at a level not less than 8 percent of expenditures in the General Fund or 50% of the population group average. Further, the County has a minimum fund balance policy that instructs management to conduct the business of the County in such a manner that fund balance available for appropriation is equal to at least 16 percent of the General Fund operating budget. For the year ended June 30, 2015, the fund balance available for appropriation in the General Fund is 11.24% of expenditures adjusted for transfers out and the proceeds of installment purchase obligations. We recommend the County continue its policy to budget an annual amount to rebuild fund balance until the County's fund balance available for appropriation percentage reaches the County's minimum fund balance policy of 16%.

Report to the Board of Commissioners
Yancey County, North Carolina

Financial Reporting

The County's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with generally accepted accounting principles. Effective internal control over financial reporting requires analyzing and adjusting financial information for the fair preparation of financial statements and footnote disclosures. The County has made improvement in this area. However, the audit did require adjustments to be made. We recommend that the County continue its efforts to improve internal control over financial reporting.

We wish to take this opportunity to express our appreciation for the assistance and cooperation given our representatives. Should you have any questions concerning the matters presented herein, we would be pleased to discuss them with you further at your convenience.

This report is intended solely for the information and use of the Board of County Commissioners, management, and others within the organization, is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

Asheville, North Carolina

DRAFT

Appendix A
Fund Balance Available for Appropriation Summary

DRAFT



Fund Balance Available for Appropriation Summary

The County's fund balance policy requires the General Fund to maintain a fund balance available for appropriation of at least equal to 16 percent of expenditures.

The Fiscal Management Section of the North Carolina's State Treasurer's Office recommends maintaining a fund balance available for appropriation of 8 percent of expenditures or 50% of the population group average.

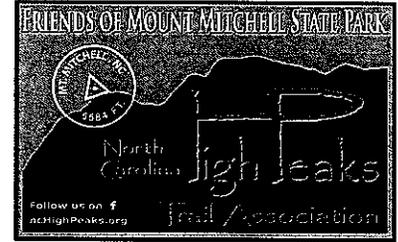
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Total fund balance	\$ 3,697,455	\$ 2,887,249	\$ 2,485,883	\$ 2,389,110	\$ 1,754,291	\$ 1,080,155
Less:						
Non-spendable fund balance--prepaids	-	-	-	-	(1,215)	-
Restricted for stabilization by State Statute	(1,508,229)	(1,407,243)	(1,438,440)	(2,072,441)	(1,171,566)	(848,166)
Fund balance available for appropriation	<u>2,189,226</u>	<u>1,480,006</u>	<u>1,047,443</u>	<u>316,669</u>	<u>581,510</u>	<u>231,989</u>
Total expenditures and transfers out less proceeds from installment obligations	<u>\$ 19,481,855</u>	<u>\$ 19,616,371</u>	<u>\$ 18,572,480</u>	<u>\$ 18,557,367</u>	<u>\$ 17,999,944</u>	<u>\$ 17,528,138</u>
Available fund balance as a percentage of expenditures	<u>11.24%</u>	<u>7.54%</u>	<u>5.64%</u>	<u>1.71%</u>	<u>3.23%</u>	<u>1.32%</u>
Population group average available fund balance as a percentage of expenditures	Not available	<u>30.17%</u>	<u>25.42%</u>	<u>23.97%</u>	<u>28.02%</u>	<u>22.59%</u>

Population group average is based on county information at www.treasurer.state.nc.us for counties with populations below 25,000. 2015 data is not yet available.

Source: Yancey County audited financial statements for each respective year.

Report to the Board of County Commissioners
Yancey County, North Carolina

BLACK MOUNTAINS WILDERNESS INFORMATION SHEET



1. NORTH CAROLINA HIGH PEAKS TRAIL ASSOCIATION

- A. Non-Profit Focused on the Black Mountains of Yancey County
- B. Grew Out of Meetings Started in Yancey County Economic Development Commission
- C. Friends of Mount Mitchell State Park
- D. Maintain Nearly 100-Miles of Trails in the Black Mountains for the US Forest Service
- E. Over 1200 Volunteer Hours in the Black Mountains in 2015

2. NATIONAL FORESTS AND THEIR USES IN WESTERN NORTH CAROLINA

- A. 4,795,098 Total Acres in 18 Counties of WNC
- B. 3,692,226 Acres are Forested
- C. 1,044,393 Acres are National Forest
 - i. 367,617 Acres are Open for Timbering
 - ii. 724,680 Acres are Open for Recreation
 - iii. 66,550 Acres are Designated Wilderness

3. NATIONAL FORESTS AND THEIR USES IN YANCEY COUNTY

- A. 200,309 Total Acres in Yancey County
- B. 155,731 Acres are Forested
- C. 38,272 Acres are National Forest
 - i. 11,509 Acres are Open for Timbering
 - ii. 22,032 Acres are Open for Recreation
 - iii. 0 Acres are Designated Wilderness

4. WHAT IS WILDERNESS AND EVALUATION CHARACTERISTICS

- A. Pisgah National Forest Uses 21 Land Management Designations
- B. Designations Can Be Changed by US Forest Service, except Wilderness
- C. Wilderness Can Only Be Designated or Changed by Congress
- D. Wilderness Evaluation Characteristics
 - i. Apparent Naturalness
 - ii. Outstanding Opportunities for Solitude or for Primitive and Unconfined Recreation
 - iii. Ecological, Geological, or Features of Scientific, Educational, Scenic, or Historic Value
 - iv. Manageability to Preserve Wilderness Characteristics

5. WHAT CHANGES IF BLACK MOUNTAINS DESIGNATED WILDERNESS

Activity	Hike	Hunt	Fish	Horse	Chainsaw	Collecting	Bike	ATV	Timber
Currently	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
BM Wilderness	Yes	Yes	Yes	Yes	No	No*	No	No	No

*NC High Peaks Recommends Boundary Change to Accommodate Collecting

6. RECREATION ECONOMIC IMPACT ON YANCEY COUNTY

- A. 2008 NC State University Study of Economic Impact of State Parks in North Carolina
 - i. 237 Jobs Created Related to Mount Mitchell State Park in 2004
 - ii. \$8,875,000 Spent in Yancey County by Visitors to Mount Mitchell State Park in 2004
 - iii. \$288,500 in Sales Tax by Visitors to Mount Mitchell State Park in 2004
- B. 2014 US Forest Service Assessment of Recreation in Pisgah and Nantahala National Forests
 - i. National Forests in WNC are Third Most Visited National Forests in the United States
 - ii. \$31,040,000 Spent in Yancey County by Visitors to National Forest in 2011
 - iii. \$1,008,800 in Sales Tax by Visitors to National Forests in Yancey County in 2011
 - iv. \$171,400 Payment by National Forest to Yancey in 2011



the community foundation
of western north carolina

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4 Vanderbilt Park Drive
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p. 828-254-4960
f. 828-251-2258
www.cfwnc.org

November 16, 2015

Mr. Nathan Bennett
Yancey County
110 Town Square
Room 11
Burnsville, NC 28714

Dear Mr. Bennett:

It gives us great pleasure to announce a **CFWNC Food and Farming Focus Area grant to Yancey County ("Grantee")** in the amount of **\$39,500.00** for the project entitled **"Yancey County Foodshed Project - Phase 1."**

This grant is funded through the Little Acorn Endowment Fund of The Community Foundation of Western North Carolina. You may thank the funder by sending a single letter to The Community Foundation, and we will share it, as appropriate.

This grant is made subject to Grantee's acceptance of certain conditions, which are outlined below. **Please note that by cashing the enclosed check, Grantee is agreeing to the terms of this grant.**

Conditions of the grant are as follows:

- 1) This grant is to be used only for the purpose described in the grant request and in accordance with the budget submitted. The funded program is subject to modification only with the Foundation's prior written approval. Any portion of the grant not used for the purpose for which it has been approved must be returned to the Foundation.
- 2) Grantee is required to participate in our grants monitoring process which includes an end-of-grant evaluation.
- 3) Financial records on the expenditure of the grant and on Grantee's operations will be maintained and made available to the Foundation upon request.

(over)



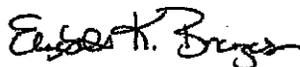
- 4) Charitable grants approved by The Community Foundation are reported to the public through the Foundation's annual report and periodic listing of grants. Grantee organizations are strongly encouraged to make public announcements acknowledging The Community Foundation as grantor. See instructions for "Communicating Your Grant" on our website at <http://www.cfwno.org/Nonprofits/CommunicatingYourGrant.aspx>. A copy of any announcements and published references to the grant should be sent to the Foundation for our records.
- 5) The Foundation retains the right to revoke funding if the Foundation determines Grantee has not performed in accordance with this agreement and program budget or if Grantee loses its tax-exempt status.
- 6) In accepting this grant, Grantee agrees to indemnify, defend and hold harmless the Foundation from any liability, loss, cost, injury, damage or other expense, including without limitation attorney and other professional fees, that may be incurred by the Foundation or claimed by any third person against the Foundation as a result of the Foundation's funding of the project or any action or non-action taken in connection with the project.
- 7) A grant report is due in our online grants system on **12/30/16**.
- 8) **Special Conditions:** In receiving this grant, Grantee agrees to prepare and submit materials for relevant media outlets concerning the project or program funded by the grant, including information announcing the grant award, promoting the funded project or program and reporting results. Grantee further agrees to coordinate the release of media materials with the Foundation's Communications Director and to submit materials for approval of content.

Thank you for the good work you are doing. If you have any questions or concerns about this grant award, please contact your program officer, Tim Richards, for assistance. The Community Foundation of Western North Carolina is delighted to assist you and our region's citizens with this grant. Our best wishes for success with your project.

Sincerely,



James W. Stickney, IV
Board Chair



Elizabeth K. Brazas
President



Yancey County Agriculture Task Force

(Established by Resolution of the Yancey County Board of County Commissioners on May 5, 2009; Reappointed on January 11, 2016)

- | | |
|------------------------|--|
| 1. Johnny Riddle | Yancey County Commissioner |
| 2. Claude Deyton | Vegetable Produce Farmer |
| 3. Harley Fox | Vegetable Produce Farmer/Farm Equipment Business |
| 4. James Edwards | Vegetable Produce Farmer |
| 5. Robert Thompson | Vegetable Produce Farmer/Organic |
| 6. Eric Penland | Livestock Farmer |
| 7. Robin Smith | Director, TRACTOR Food Hub |
| 8. Adam McCurry | Vegetable Produce Farmer |
| 9. Jeff Whitson | Yancey County Commissioner |
| 10. Nicole Delcogliano | Vegetable Produce Farmer/Organic |
| 11. Joy Boothe | Cooperative Extension Board Member |
| 12. Jody Higgins | Community Member at Large |
| 13. Jamie McMahan | Yancey County Planner, Ex Officio |
| 14. Wanda Proffitt | Director, EDC, Ex-Officio |
| 15. Tres Magner | Director, Cooperative Extension, Ex-Officio |



Board of Commissioners

Johnny Riddle, Chair
Jill Austin, Vice-chair
Byrl Ballew
Randy Ollis
Jeff Whitson

Nathan R. Bennett
County Manager

Donny J. Laws
County Attorney

J. Jason Robinson
Clerk to the Board

RESOLUTION

In Opposition to the Pisgah National Forest Land Management Plan Revision

Whereas, the United States Forest Service proposes to revise its Land Management Plan and designate approximately 50 percent of the current national forest land use in Yancey County to wilderness area; and

Whereas, the United States Forest Service now manages 38,272 acres of National Forests in Yancey County in various forms; and

Whereas, the proposed revisions could affect as much as, but not limited to, 19,069 acres in the Black Mountains, Bearwallow and Nolichucky (Lost Cove) areas in Yancey County; and

Whereas, the County of Yancey is concerned that less Forest Service management will negatively impact future search and rescue efforts and increase their frequency, difficulty, and cost by limiting necessary maintenance of roadways and trails; and

Whereas, the County of Yancey is concerned that less Forest Service management will negatively affect the funds annually received for payment for the Secure Rural Schools program with the United States Forest Service.

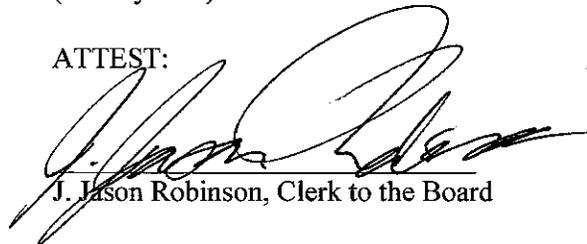
Now Therefore, Be It Resolved that the Yancey County Board of Commissioners do hereby resolve as follows:

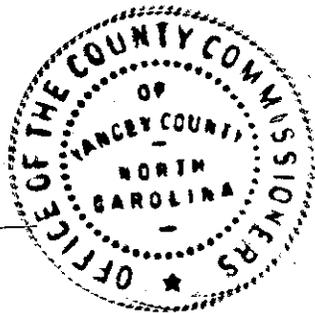
1. That the Board stands in opposition to any wilderness designated areas or study areas where land management practices are reduced within Yancey County.
2. That this resolution be effective upon its adoption.

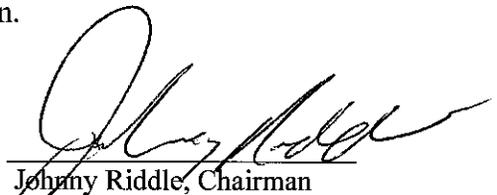
ADOPTED this the 11th Day of January, 2016.

(County Seal)

ATTEST:


J. Jason Robinson, Clerk to the Board




Johnny Riddle, Chairman