

These are responses from our other Area 3 counties.

Foundation holds funds for one other District in the state. (Person SWCD, see below)

Alamance:

- We are not stand alone. We do tree sale, blue bird house sale and currently working on cover crop areas from cover crop grant and all of this money from grants, trees and birdhouses are sent to County Finance department to deposit into our account. We have checked with our County office that since all of our funds go through them and they are under certain amounts and not for profit, that we are not required by law to do anything with sales tax, so we don't collect any sales tax. Hope this helps*

Caswell:

Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- Yes, we have our own checking account. We conduct an internal self-audit and it is approved and signed by the Treasurer and notarized. Our two employee salaries/benefits are through **Caswell County**.*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc? How is that money managed?

- We don't have any of these revenues.*

Do funds funnel through your county finance department?

- Matching funds do not go through County Finance. We do have funds in county line items.*

How are you handling sales tax and getting reimbursed for sales tax?

- N/A*

Chatham: Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- No*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc? How is that money managed?

- We have special line items under revenue and tell finance office how these funds will be used.*

Do these funds go through your county finance department?

- Yes*

How are you handling sales tax and getting reimbursed for sales tax?

- County handles sales tax. When we purchase anything that sales tax has been added, just the purchase price comes out of our budget. Sales tax is a line item of itself. Sales tax never comes out of our budget.*

Lee: Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- *Yes, and no.... We have our own checking account as well as County account. Matching funds, drill rental income, fabric sales, etc. go into checking account. We do an internal audit and the Chairman signs form in June.*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc.? How is that money managed?

- *All funds go into our separate checking account except for the Technical Assistance money which goes to the county. We pay \$100 per year out of checking account for the Secretary to be bonded to deal with finances. The county pays \$45/year for liability insurance on the two No-Till Drills in case they are damaged or stolen. We do a yearly budget with county...county pays for budget items which include: vehicle maintenance, meeting registration, travel, phone, postage, printing, dues/memberships.*

Do these funds go through your county finance department?

- *No*

How are you handling sales tax and getting reimbursed for sales tax?

- *We charge sales tax and send in a quarterly sales tax form with a check to Department of Revenue. We do not request money back from the State.*

Montgomery: Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- *We are not a "stand alone" district. We do have a checking account, but any funds budgeted for our District from the County are handled by the County. The County oversees all of our finances.*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc.? How is that money managed?

- *No*

Do these funds go through your county finance department?

- *Yes*

How are you handling sales tax and getting reimbursed for sales tax?

- *We do not handle any sales tax.*

Moore: Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- *No*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc.? How is that money managed?

- *YES, DRILLS AND TREE SALES, HATS AND TSHIRTS...DEPOSITED TO COUNTY ACCT*

Do these funds go through your county finance department?

- *Yes*

How are you handling sales tax and getting reimbursed for sales tax?

- *CHARGED AND INCLUDED ON OUR DEPOSIT REPORT IN A SEPARATE LINE*

Orange: Is your District a “stand alone” district where you have your own checking account? If so, how do you manage the auditing?

- *We do not have our checking account. We run all of our funds- small grant funds, matching grant money, etc. - through orange co. Finance dept. and they do the yearly audit for “our funds” included in the co. holdings. The county holds these funds in separate accounts and “rolls” the money each year, keeping it in Orange Soil and Water name and use.*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc.? How is that money managed?

- *Yes, we sell blue berry plants and also rent the no till drill. We have an account these funds go to specifically and it is called a “liability” account with the county. This account is considered a funds go in and out of the account, to be used for the District/District program. we keep a separate spreadsheet for each funding source, for accountability. Ex.: the funds for the no till drill are kept up with in a separate spreadsheet, so these funds can be used to pay for repairs for the drill, tires, etc.*
- *We use the funds from the seedling /plant sell to send students to the RCW, or used for staff to travel to meeting and workshops.*

Do these funds go through your county finance department?

- *Yes, all of our funds go through the Co. finance dept.*

How are you handling sales tax and getting reimbursed for sales tax?

- *I asked the Co. Finance about this several years ago, and this is the statement they agreed with the following from Alamance co. --our county finance folks felt that we fell under this exempt status for sales items.*

“17-1 EXEMPT SALES, TAXABLE SALES AND PURCHASES BY NONPROFIT ENTITIES A. Exempt Sales by Nonprofit Entities 1. Sales of items by a nonprofit civic, charitable, educational, scientific or literary organization are exempt from tax when the net proceeds of the sales will be given or contributed to the State of North Carolina or to one or more of its agencies or instrumentalities, or to one or more nonprofit charitable organizations, one of whose purposes is to serve as a conduit through which such net proceeds will flow to the State or to one or more of its agencies or instrumentalities. [G.S. 105-164.13(34)] 2. Sales by a nonprofit civic, charitable, educational, scientific, literary, or fraternal organization are exempt from sales or use tax when all of the following conditions are met: a. The sales are conducted only upon an annual basis for the purpose of raising funds for the organization’s activities. b. The proceeds of the sale are actually used for the organization’s activities. c. The products sold are delivered to the purchaser within 60 days after the first solicitation of any sale made during the organization’s annual sales period. [G.S. 105-164.13(35)]

Person: Is your District a “stand alone” district where you have your own checking account? If so, how do you manage the auditing?

- *No*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc.? How is that money managed?

- *No-till drill. Rental money handled through the S&W Foundation.*

Do these funds go through your county finance department?

- *Not sure what you mean by this question. If you are asking about outside revenues, no, we send funds directly to foundation; all other funds, including matching grant, yes.*

Person (Cont.): How are you handling sales tax and getting reimbursed for sales tax?

- *If you are talking about sales tax, we pay on purchases. When we purchase items that go through the county finance, the county handles reimbursement (sales taxes paid are not taken from our budget). For purchases for our drill that go through the foundation, I am not sure who handles that reimbursement (foundation or us) because we have not had many purchases for the drill until this year. I guess I should find out!*

Randolph:

Is your District a "stand alone" district where you have your own checking account? If so, how do you manage the auditing?

- *No, we are part of the county*

Does your District have outside revenue such as grants, tree sale, no-till drill rental, etc? How is that money managed?

- *Grants, and our county finance office handles*

Do funds funnel through your county finance department?

- *yes*

How are you handling sales tax and getting reimbursed for sales tax?

- *Our county finance office handles*

Rockingham:

- *Rockingham County is not a stand-alone District; we operate through the county. We have outside revenue, we have no-till drill rental, geo-textile sales also. We apply for grants but mostly for BMP's not income. We manage the money through the county, we have a county saving account, it is ours and rolls over to us each budget year. All funds must go through the county. We charge sale tax just like any other business does, we add it to each sale. Hope this is what you needed.*