

## **Memorandum of Understanding**

**Between**

**North Carolina Department of Environmental and Natural Resources**

**And**

**North Carolina High Peaks Trail Association, Inc., a North Carolina nonprofit corporation**

This Memorandum of Understanding (MOU) is between the North Carolina Department of Environment and Natural Resources (hereinafter referred to as "DENR") and North Carolina High Peaks Trail Association, Inc. (hereinafter referred to as "High Peaks").

### **PURPOSE**

The purpose of this MOU is to assist Mt. Mitchell State Park (herein referred to as the "Park") in the management of funds donated by the public for improvements and educational programs at the Park. High Peaks will provide this assistance under the terms of this MOU.

### **PARTIES TO THE MOU**

- 1) Mt. Mitchell State Park is a unit of DENR's Division of Park's and Recreation.
- 2) High Peaks is a North Carolina nonprofit corporation located in Yancey County at P.O. Box 24, Burnsville, NC 28714. The purpose of High Peaks is "To advance the public's awareness, education, understanding and appreciation of nature, wildlife, the natural environment and the numerous healthy lifestyle benefits derived from the active use of these amenities."

### **RESPONSIBILITIES**

Mt. Mitchell State Park shall be responsible for:

- 1) Overseeing the collection of cash and check donations at the Park.
- 2) Turning over the funds to High Peaks in accordance with the Accounting and Records section of this MOU.
- 3) Identifying and obtaining necessary approvals for projects that will benefit the park and require funding from this donation fund.

High Peaks shall be responsible for:

- 1) Receiving funds from the Park and depositing them in an appropriate bank account.
- 2) Arranging for disbursement of Park approved funds for Park projects.

- 3) Maintaining a separate bank account for the deposit and disbursement of the donation funds received from the Park.
- 4) Providing bank records and other relevant documents to the Park to facilitate proper accounting of the donation fund.

#### AUTHORIZATION

DENR hereby authorizes High Peaks to solicit and accept donated funds from the Park, to place these funds in an appropriate bank account, and disperse the funds as designated by the Park with DENR/Division of Parks and Recreation approval. DENR further authorizes High Peaks to deduct reasonable expenses from the fund, as defined in the Accounting and Records section. The term of this agreement is five years with one additional five-year extension when approved by DENR. This agreement shall be effective on the date that all parties approve and sign the MOU.

This MOU supersedes any previous agreements between DENR and High Peaks.

#### ACCOUNTING and RECORDS

- 1) High Peaks shall conduct their fiscal operations in accordance with generally accepted business practices. High Peaks shall employ any reasonable accounting procedures that are requested by DENR.
- 2) Representatives of DENR may review the relevant financial records and accounts of High Peaks at any time during the term of this MOU.
- 3) All funding generated pursuant to this MOU must be used to support Park programs; reasonable administrative fees excepted.
- 4) High Peaks may retain an amount not to exceed five percent (5%) of the funds generated under this MOU as an administrative fee. This fee shall include but not be limited to sums spent to cover bank service charges, printing checks to disburse the funds, and necessary software to manage the funds.
- 5) All funds collected from donation boxes at the Park must be accounted for by two persons. One of these persons must be a designated representative or member of High Peaks. The other person will be the Park Superintendent or their designee.
- 6) High Peaks will provide a form to document the receipt of funds from the Park. This form shall include the date of transfer of the funds from the Park to High Peaks, the date the funds were deposited, a breakdown of donations transferred by cash and checks, the total amount of the transfer, and signatures of the persons making the transfer as defined in part 5 above. The funds must be counted twice (once by each individual signing the accounting) to ensure that there are no discrepancies concerning the amount to be transferred/deposited. Copies of these forms must be held by High Peaks and Park Management. Once the funds have been deposited a copy of the deposit slip must be sent to Park management for their records.
- 7) The Treasurer of High Peaks will be the designated representative of that organization for the purposes of this MOU. The Treasurer may designate another High Peaks' member to act in their absence.

DISBURSEMENT of FUNDS

All funds covered by this MOU will be used for the procurement of goods and services for improvements of the services and facilities at the Park minus the necessary and appropriate costs involved. High Peaks may encumber funds as stipulated in part 4 of the section on Accounting and Records.

The Park will submit requests for projects to High Peaks, which will issue a check or checks to the appropriate parties as directed by the Park. High Peaks will maintain records of all disbursements.

APPROVALS

IN WITNESS WHEREOF, the NC Department of Environment and Natural Resources this

25<sup>th</sup> day of February 2012.

By: C. Bryan Wilton Title: Park Superintendent

IN WITNESS WHEREOF, North Carolina High Peaks Trail Association, Inc., this 25 day

of February 2012.

By: J. Alcott Title: President