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May 10, 2011

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Subject: Haywood County Fairgrounds, Inc, Form 990 Inspections, current status, - An open letter.

Chip,

As you might be aware through your being copied on some recent correspondence with Mary Ann Enloe, chairman of the Haywood County Fairgrounds, Inc., I have attempted through a number of e-mails to inspect and copy the Form 990's for that 501(c)(3) Non Profit Organization. I am glad to report that some progress is being made. I'm sending you this open letter to summarize my efforts to date, as there are a couple of confusing points and issues that remain open. I was hoping that you could relay this information to Leon Killian, so that he could advise his client, the Haywood County Fairgrounds, Inc., and in particular, Mary Ann Enloe [re: www.haywoodtp.net, ABUSE OF POWER - My Public Comment at Commission Meeting, Leon Killian Letter to Shawn Leatherwood on 8/6/10, and Response from James Johnson on 10/7/10. 1/10/2011...] of some of these issues.

Ever since Mary Ann Enloe sandwiched herself between me and Nancy Davis, secretary to the board of the Haywood County Fairgrounds, Inc., on April 25th, 2011 with an unsolicited reply, I have had to contend with a succession of e-mails that contain alternate explanations correcting statements she had made in prior e-mails. This has all been very confusing to me, and demonstrates what appears to be a kind of irrational pathological bizarre behavior pattern. All I had wanted to know is when can I inspect and copy the IRS Form 990's for the past three years, and to include the current Form 990 that will be sent to the IRS on or before May 15th.

Before I share the e-mail that I received from Mary Ann Enloe on 5/6/2011, 1:18am that demonstrates her extremely bizarre behavior patterns, this is what I received yesterday afternoon of 5/9/2011, 5:40pm. (Note: Font type is in New Courier and in blue color, rather than Times New Roman). It stated:

Mr. Miller:

The 990's you want to see were transferred this afternoon from the now-defunct HCAAC to Haywood County Fairgrounds, Inc. and then to our accountant. The accountant expects to be finished with them by Thursday afternoon. We anticipate putting them on the Haywood County Fairgrounds, Inc. website Friday, May 13 along with the IRS paperwork.

If there is a technological reason that the information does not go onto the website Friday, you will be notified and an appointment will be set up for you to examine it. Otherwise the information will be scanned and available on the Fairgrounds' website for anyone to see at will.

Mary Ann Enloe

Notice Mary Ann Enloe refers to the "now-defunct HCAAC" and "The accountant". We'll get back to this. Before we do, it is instructive to review the prior e-mail I received from Mary Ann Enloe on 5/6/2011, 1:18am, so that you could insure that I am interpreting what she is saying correctly.

I would like to mention beforehand that I had made two (2) typographical errors in my last e-mail sent to Ms. Enloe. I referred to her as Mr., instead of Ms., and I referred to the organization she chairs as a 502.c3 organization instead of a 501.c3 organization. Both were unintentional, and not meant to cause either disrespect nor confusion, respectively. In the past, when I have addressed individuals that I know on a more personal level, I start with "Hello". There have been occasions when I have typed so quickly, I left off the 'o', and had to apologize. I will review this letter carefully so that the chances of a typographical error are reduced.

Ms. Enloe's e-mail of 5/6/2011, 1:18am:

Mr. Miller:

This is the second acknowledgment of your email which was acknowledged the first time. As I said in the first one, you will receive "hard" copies of the 990's when they are available. When they are delivered to us by the HCAAC, you'll be the first to know.

Within the next few weeks, all old HCAAC records that are available will be transferred to the new Haywood County Fairgrounds, Inc. office space provided by volunteers at the Fairgrounds. The now-defunct HCAAC doesn't need the paperwork and we will soon have adequate storage space for it. Whatever is turned over to us will be available for public perusal by appointment..

As a matter of record, Tuesday night's email to you was forwarded to the HCFB within less than two hours after I sent you the original--10:47 p.m. Tuesday. At that time the email I sent you was also added to the HCFB's Yahoo Group.

As you know, The HCFB has until May 15 to file our paperwork with the IRS. As I emailed you earlier, we will meet that deadline. In your email you referred to a "502-c3", but I'm sure you meant to type "501-C3."

Also, Tuesday's email was addressed to "MR. Enloe"..My husband died in 1977. Please change your records to read "Mrs. Enloe or Ms. Enloe".

Feel free to email me anytime. I will read every email you send me and I will reply to you and your contact list that I have done so.

I made a decision when the cyberspace era arrived that I would not acknowledge opinions which attempt to sully reputations. I'm just a 70-year-old woman who, with the exception of college and a year near Heidelberg, Germany, has lived in the same little old Haywood County house by the side of the road just trying to get along and earn herself a hole in Green Hill.

I am always glad to address logical questions which can be answered with quantifiable data. I do that for everybody. I'll be happy to do that for you--one time for each question, with no 'follow-up acknowledgments to acknowledgments'--within two weeks of receipt of your email, unless it is physically impossible to meet that timetable. If your questions cannot be answered within two weeks, you and your contact list will be notified. An answer-date estimate will be given.

Mary Ann Enloe

Music director and Organist: St. Andrews Episcopal Church
Member: First United Methodist Church, Waynesville, NC
Former Member: FUMC Administrative Board
Correspondent: two WNC newspapers
Chairman, Haywood County Fairgrounds, Inc. board of directors (HCFB)
Member. Salvation Army board of directors
Member, Commission for a Clean County
Member & Former Chairman: Haywood County Board of Equalization & Review
Former Member: NC Assoc. of County Commissioners board of directors
Former Member: NC League of Municipalities
Former Member: Mountain Projects board of directors
Former Member: Tourism Development Authority board of directors
Founding Member & Secretary: Haywood County Arts Council
Retired Purchasing Agent: Fortune 500 Company
Former Member: NC American Cancer Society board of directors
Former Chairman: Haywood County ACS Chapter
Founding Member: Haywood County Council of Government
Former Title IV teacher: Haywood County Schools
Former Member: Smoky Mountain Mental Health board of directors
Former Member: Hazelwood School & Tuscola PTO
Former Member: Tuscola Band Parents
Retired Member & Secretary: Dayco Management Club
Certification: Ford Motor Co., "Total Quality Management"
Certification: Mayors School, Institute of Government, UNC-CH
Certification: County Commissioners School, IOG, UNC-CH
Former Member: Governor's Smart Growth Commission
Mayor: 12 years
County Commissioner: 8 years
Mother: 40 years
Widow: 34 years

Attempting to stick with the main issue, my original request to inspect and copy the past three (3) years of the organizations Form 990's, Ms. Enloe stated:

"This is the second acknowledgment of your email which was acknowledged the first time. As I said in the first one, you will receive "hard" copies of the 990's when they are available. When they are delivered to us by the HCAAC, you'll be the first to know."

I have never had a face to face conversation with this woman. Therefore, this must have been said in a prior e-mail to me. However, there has never been a prior e-mail with this revelation (notice that a specific time or date has not been referenced when she supposedly had said this) that she has ever indicated I would receive "hard" copies of the Form 990's let alone even acknowledge that I had made the request to inspect them. This is a continuing pattern of creating new truth with each forthcoming e-mail I get from this woman, i.e., as I mentioned to her in my e-mail dated 5/4/2011: "I appreciate yet another alternate explanation correcting statements you have made in the past."

So, things are moving forward at this point. I now have an acknowledgment that she has received my request to inspect and now copy the past three (3) years of Form 990's, and I will be the first to know when they are delivered to her by the HCAAC.

What?

Why do I have to wait for them to be delivered to this woman by the HCAAC? You see, I've had this problem before when I had requested prior years minutes and financial information from this board. That is when I received all sorts of excuses from Nancy Davis, and I was compelled to seek your advice on how to obtain this information. That was when I sent you and Leon Killian the letter dated January 17, 2011 with the subject line - Looking for some guidance here. Magically, out of the blue, I received a very fat package in the mail from Kevin Ensley, Haywood County Commissioner, that contained prior minutes and "financial" information. I received the following explanation from Nancy Davis in an e-mail on 2/2/2011:

Mr. Miller,
Due to poor weather, Mr Ensley found himself with enough spare time away from his business to kindly take several hours to provide you with the documents that you received. As soon as I have the time away from my own business, and away from my mother, who had serious back surgery a week ago and has since had a lot of related problems, I will look for the porta john info which you requested. I am not ignoring your requests, nor am I being "snippy"; rather, I'm just trying to do my best in a volunteer position while juggling other personal concerns as well. As soon as I am directed to do so by the Haywood Fairgrounds Board I will also be happy to release any closed meeting notes which are available. Meanwhile, I appreciate your patience. We are all, after all, citizens of Haywood County and we all have the common goal of making our community a better place to live. Nancy Davis, sec., Haywood County Fairgrounds Board

Fortunately, from yesterday's e-mail, Ms. Enloe has received the prior years forms from the "now-defunct HCAAC".

Continuing on with Ms. Enloe's e-mail. She next says:

"Within the next few weeks, all old HCAAC records that are available will be transferred to the new Haywood County Fairgrounds, Inc. office space provided by volunteers at the Fairgrounds. The now-defunct HCAAC doesn't need the paperwork and we will soon have adequate storage space for it. Whatever is turned over to us will be available for public perusal by appointment.."

What?

What on God's Green Earth does this woman mean when she says "... records that are available will be transferred ..."? Does that mean that those records that are **not available will not be transferred**? Someone will need to mention to this woman that when she creates sentences like this (words mean things), that she is opening the possibility that there might be something underhanded or sinister afoot. At a minimum, it gives the appearance of impropriety.

Continuing (this is going to be a long paragraph) ...

"The now-defunct HCAAC doesn't need the paperwork and we will soon have adequate storage space for it."

According to the records at the NC Secretary of State website, the Articles of Incorporation for the (then) Haywood County Fair Association were filed on November 7, 1988. There was a name change to the Haywood County Agriculture and Activities Center Association on March 15, 2004, and finally, another name change to Haywood County Fairgrounds, Inc., on September 21, 2010. [These documents are all attached for your reference.] At no time has this corporation ever been dissolved, otherwise it would have appeared with a new set of Articles of Incorporation. The Haywood County Agriculture and Activities Center Association (HCAAC as referred to by Enloe) is not “now-defunct”, but is a continuously living corporation with only simple name changes. Her statement that “HCAAC doesn’t need the paperwork” is ludicrous. Those records are still part of the corporation and need to be fully accessible to the public without her acting like this is a big favor to access these documents. Perhaps you can explain this to her.

Next sentence in this paragraph...

`"Whatever is turned over to us will be available for public perusal by appointment.."`

“ ... Whatever is turned over to us...?” What the hell? Who is going to be making these decisions of what is to be turned over from whoever that is now in possession of these documents? It had better be who is currently running this organization, starting with the current chairman, Mary Ann Enloe and continuing with each and every member of this appointed board of directors.

One does not have to make an “ ... appointment”, as decreed by Enloe. One only has to make a written request to inspect and copy documents.

Next,

`"As a matter of record, Tuesday night's email to you was forwarded to the HCFB within less than two hours after I sent you the original--10:47 p.m. Tuesday. At that time the email I sent you was also added to the HCFB's Yahoo Group."`

The last e-mail that was sent to Ms. Enloe, in addition to those on the cc: list, somehow made it to the posse list and was sent to over 500 people in Haywood County. This letter will be posted as an open letter on www.haywoodtp.net.

Next paragraph...

`"As you know, The HCFB has until May 15 to file our paperwork with the IRS. As I emailed you earlier, we will meet that deadline. In your email you referred to a "502-c3", but I'm sure you meant to type "501-C3."`

“... As you know ...?” How would I know that the HCF has until May 15 to file their paperwork with the IRS? This is the first time that she has stated this in a written e-mail. This is more of the same bizarre behavior of fabricating the concept of making believe that she had said something prior to her last e-mail. As I mentioned previously, to Ms. Enloe, “I appreciate yet another alternate explanation correcting statements you have made in the past.”

From the IRS, I have found the correct terminology for referring to this corporation. It is § 501(c)(3), not 501-C3.

Continuing along here...

"Feel free to email me anytime. I will read every email you send me and I will reply to you and your contact list that I have done so."

Want to let Ms Enloe know that she is actually not replying (publically) to my contact list, as it appears that I am the only person receiving her recent e-mails. Sigh, the intricacies and subtleties of this cyberspace age...

The Pity Party...

"I made a decision when the cyberspace era arrived that I would not acknowledge opinions which attempt to sully reputations. I'm just a 70-year-old woman who, with the exception of college and a year near Heidelberg, Germany, has lived in the same little old Haywood County house by the side of the road just trying to get along and earn herself a hole in Green Hill."

Why would Ms. Enloe wait until the cyberspace era arrived before she decided that she "would not acknowledge opinions which attempt to sully reputations?"

The next sentence is classic. I was reading this e-mail with my daughter when we got to the next sentence. She started laughing and said: "OMG". [In cyberspace era terminology, that means Oh My God!]. "She is having a Pity Party for herself!"

[From the Urban Dictionary: **pity party** - Aug 1, 2006 ... "A way of experiencing grief, in which you spend your time feeling sorry for yourself and whining endlessly about how crappy your life is."]

Next...

"I am always glad to address logical questions which can be answered with quantifiable data. I do that for everybody. I'll be happy to do that for you--one time for each question, with no 'follow-up acknowledgments to acknowledgments'--within two weeks of receipt of your email, unless it is physically impossible to meet that timetable. If your questions cannot be answered within two weeks, you and your contact list will be notified. An answer-date estimate will be given."

I can't even figure out what this means. All I was trying to do here is inspect the Form 990's. I will continue to make whatever requests are necessary until I have been allowed to inspect and obtain copies, per <http://www.irs.gov/charities/article/0,,id=135008,00.html> .

The resume... Mary Ann Enloe's salutation included the follow resume.

Mary Ann Enloe
Music director and Organist: St. Andrews Episcopal Church
Member: First United Methodist Church, Waynesville, NC
Former Member: FUMC Administrative Board
Correspondent: two WNC newspapers
Chairman, Haywood County Fairgrounds, Inc. board of directors (HCFB)
Member. Salvation Army board of directors
Member, Commission for a Clean County
Member & Former Chairman: Haywood County Board of Equalization & Review
Former Member: NC Assoc. of County Commissioners board of directors
Former Member: NC League of Municipalities
Former Member: Mountain Projects board of directors

Former Member: Tourism Development Authority board of directors
Founding Member & Secretary: Haywood County Arts Council
Retired Purchasing Agent: Fortune 500 Company
Former Member: NC American Cancer Society board of directors
Former Chairman: Haywood County ACS Chapter
Founding Member: Haywood County Council of Government
Former Title IV teacher: Haywood County Schools
Former Member: Smoky Mountain Mental Health board of directors
Former Member: Hazelwood School & Tuscola PTO
Former Member: Tuscola Band Parents
Retired Member & Secretary: Dayco Management Club
Certification: Ford Motor Co., "Total Quality Management"
Certification: Mayors School, Institute of Government, UNC-CH
Certification: County Commissioners School, IOG, UNC-CH
Former Member: Governor's Smart Growth Commission
Mayor: 12 years
County Commissioner: 8 years
Mother: 40 years
Widow: 34 years

Chip. Did you know Mary Ann Enloe did all this stuff? It looks like a resume. Unfortunately, due to the current economy, I am not hiring, so there was no need to include it.

All the while I was perusing this impressive list of stuff, I was looking for the most important Board she has been on. That was, of course, the Erosion and Sediment Control Board. This woman was on the board when Marc Pruett went nuts and decided to trample on Ron Cameron's due process rights. That was the infamous lawsuit that Haywood County was clobbered and wound up losing a half Million Dollars. Unbeknownst to the general public, Mary Ann Enloe was named in a second lawsuit that was filed against not only Haywood County, but County Commissioners and members of the Erosion and Sediment Control Board, individually. The lawsuit never saw the light of day because commissioners settled before this went to court.

So, here we have three of these people that are currently appointed to the Equalization and Review Board -

- Mark Swanger, Chairman, Haywood County Board of County Commissioners,
- Bill Upton, Haywood County Board of County Commissioners, and
- Mary Ann Enloe, chairman, Haywood County Fairgrounds, Inc.

I am curious to know if these three (3) people, that were named in the second Cameron Lawsuit, will recuse themselves when Ron Cameron makes his appeal to the Equalization and Review Board when he presents his appeal to this board to beg that his new revaluation be reduced back to what it should have been. Do you know if Leon has any advice for these people - his clients, Chip?

Interestingly enough, while visiting in Florida this past weekend, I had the opportunity to chat with an employee of the State of Florida Attorney General's Office, who conducts investigations related to 501(c)(3) corporations, and this individual alerted me to a website that contains all of the current Form 990's that have been filed in Haywood County over the past several years. The website is: <http://foundationcenter.org/>. I was able to locate Form 990's filed by the The Haywood County Agriculture and Activities Center Association (HCAAC as referred to by Enloe) from 2002 through 2009, and they are now posted on my website www.haywoodtp.net, for all to see. I will copy Ms. Enloe on this e-mail indicating she does not have to post these on her website, but I am still looking for the most recent Form 990 (s) from her.

Although I haven't had quality time to go over these yet, one thing popped right out!

Do you know who prepared all of the Form 990's from 2002 to 2009? None other than Mark Bumgarner! Mark Bumgarner indicated on the Form 990 that he works for Ray, Bumgarner, Kingshill & Associates, P.A., evidently a CPA firm, located at 385 N. Haywood Street, Suite 3, Waynesville, NC 28786.

I hope you remember Mark Bumgarner. He is currently the chairman of the Haywood Community College Board of Trustees, who stood shoulder to shoulder with Rose Johnson, president of HCC and Donna Forga, now a judge, at the September 7, 2010 County Commission meeting and misled the County Commissioners into believing that the Board of Trustees had voted unanimously for the Solar Thermal Project, which consequently led to the Commissioners passing the \$11 Million dollar Creative Arts Building project and increasing county debt without approval from a Taxpayer vote. The dialog of these people were transcribed verbatim into the minutes for that meeting. [re: www.haywoodtp.net, Toeprints, Issue 13, September 9, 2010: "... The motion passed because the commissioners were told by **Mark Bumgarner**, the Chair of the Board of Trustees, that there was unanimous agreement among the HCC Board of Trustees that they approved the plan. What **Bumgarner** forgot to mention was that the Board of Trustees had **only approved** a motion to remove some of the Creative Arts Building construction costs to bring it back in line with the original bids at the 9/2/2010 Board of Trustees meeting. He, **Donna Forga** (running for District Court Judge in Nov.) and **Rose Johnson**, who were all standing at the podium, failed to mention that the Board of Trustees had not even seen the final contract between HCC and FLS, the Solar Thermal company, and had not voted on it yet. **Bumgarner** kept saying at the last Board of Trustees meeting, "It's very important we have a unanimous vote on this (removing construction costs) for the County Commissioners" [re: meeting recorded.] ..."].

So I presume that Mark Bumgarner is busy finishing up the current year's Form 990 for the Haywood County Fairgrounds, Inc., to meet the May 15th deadline. I hope that Mr. Bumgarner takes into consideration the following items:

- #1, Your notice to me dated February 15, 2011,
- #2, Report from the Haywood County Maps Online,
- #3, Minutes from Board of Haywood County Commission Meeting of 2/21/2011,
- #4, "The Agreement" referred to by Chip Killian's response in the Minutes of 2/21/2011,
- #5, First page of the Standard Form of Agreement between Owner and Architect,
- #6, Cover sheet CS1.0.pdf from the Haywood County Fairgrounds Toilet Facilities Drawings,
- #7, Memorandum of Understanding,
- #8, Amended and Restated Memorandum of Understanding,
- #9, Minutes from Board of Haywood County Commission Meeting of 4/4/2011,
- #10, Standard Form of Agreement between Owner and Contractor,
- #11, Application and Certificate for Payment for B. Allen Construction,
- #12, Cancelled check for the first payment to B. Allen Construction,
- #13, Letter to Nancy Davis,
- #14, Copy of Minutes and Financial Data sent by Nancy Davis,
- #15, Unsolicited response from Mary Ann Enloe,
- #16, Letter to Mary Ann Enloe, dated 4/26/2011,
- #17, Response from Mary Ann Enloe on 4/27/2011.

These all have to do with that pesky #10, Standard Form of Agreement between Owner and Contractor [re: www.haywoodtp.net], where the County is listed as the Owner, and the \$430K loan to the Haywood County Fairgrounds, Inc., is, as Ms. Enloe stated in her e-mail of 4/27/2011 [#17]: "As to your question about how we are treating that in our financial records, there is nothing for us to treat. Again, it isn't our project. The county is handling the mandated ADA/Compliance issue and the county is not running the money through our bank account. There are no receipts or disbursements for us to report."

So Chip, it looks like things are moving forward here. I'll let you know if I detect any "technological reason that the information does not go onto the website Friday" and that the current Form 990 (s) do not appear on their website. By the way, I still do not know which website Mary Ann Enloe is posting this information - The Yahoo Group or the Haywood County Fairground, Inc., website. Perhaps the easiest thing would be for her to e-mail it to me. Can you recommend that to her?

Thank you,

Monroe A. Miller Jr.

enc: From: <http://www.irs.gov/charities/article/0,,id=135008,00.html>

Exempt Organizations - Documents Subject to Public Disclosure

What tax documents must an exempt organization make available for public inspection and copying?

An exempt organization must make available for public inspection its exemption application. An exemption application includes the Form 1023 (for organizations recognized as exempt under § 501(c)(3)), Form 1024 (for organizations recognized as exempt under most other paragraphs of § 501(c)), or the letter submitted under the paragraphs for which no form is prescribed, together with supporting documents and any letter or document issued by the IRS concerning the application. A political organization exempt from taxation under § 527(a) must make available for public inspection and copying its notice of status, Form 8871.

In addition, an exempt organization must make available for public inspection and copying its annual return. Such returns include Form 990 , Return of Organization Exempt From Income Tax, Form 990-EZ , Short Form Return of Organization Exempt From Income Tax, Form 990-PF, Return of Private Foundation, Form 990-BL , Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons, and the Form 1065 , U.S. Partnership Return of Income.

An organization exempt under § 501(c)(3) must make available for public inspection and copying any Form 990-T, Exempt Organization Business Income Tax Return, filed after August 17, 2006. Returns must be available for a three-year period beginning with the due date of the return (including any extension of time for filing). For this purpose, the return includes any schedules, attachments, or supporting documents that relate to the imposition of tax on the unrelated business income of the charity. See Public Inspection and Disclosure of Form 990-T for more information.

An exempt organization is not required to disclose Schedule K-1 of Form 1065 or Schedule A of Form 990-BL. With the exception of private foundations, an exempt organization is not required to disclose the name and address of any contributor to the organization.

A political organization exempt from taxation under § 527(a) must make available for inspection and copying its report of contributions and expenditures on Form 8872, Political Organization Report of Contributions and Expenditures. However, such organization is not required to make available its return on Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations.