

**Town of Mineral Springs
Mineral Springs Town Hall
3506 S Potter Road ~ Mineral Springs
Town Council
Regular Meeting
July 9, 2015 ~ 7:30 PM**

Agenda

1. **Opening**
The meeting will be called to order, an invocation will be delivered and the Pledge of Allegiance will be recited.
2. **Public Comments**
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
3. **Consent Agenda**
 - A. June 11, 2015 Regular Meeting Minutes
 - B. May 2015 Tax Collector's Report
 - C. May 2015 Finance Report
4. **Mineral Springs Greenway and Future Community Center**
Staff will make a report to the council the recent Union County Building Code violations on the Mineral Springs Greenway and the Future Community Center.
5. **Consideration of a Surety Bond for the Clerk/Zoning Administrator**
The council will consider approving obtaining a surety bond for the Clerk/Zoning Administrator.
6. **Consideration of Hourly Staff Pay**
The council will consider the hourly salary for the deputy clerk/deputy tax collector.
7. **Discussion of Personalized Features in the Downtown Park**
The council will consider pricing and other details involved in selling bricks, benches and other personalized items in the downtown park.
8. **Consideration of the Audit Contract**
The council will consider approving the audit contract with Robert M. Burns, CPA for Fiscal Year 2014-2015.
9. **Staff Updates**
The staff will update the council on any developments that may affect the town.
10. **Other Business**
11. **Adjournment**

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Public Hearing / Regular Meeting
June 11, 2015 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearing and Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 11, 2015.

Present: Mayor Frederick Becker III, Mayor Pro Tem Janet Critz, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Melody LaMonica (arrived at 7:32 p.m.), Councilwoman Peggy Neill (arrived at 7:34 p.m.), Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin and Deputy Town Clerk/Tax Collector Janet Ridings.

Absent: Councilwoman Lundeen Cureton.

Visitors: Charles Bowden, Sheila Crunkleton, Alesia DiCosola, Bill Howie, Terra Kelley and Linda Smosky.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of June 11, 2015 to order at 7:30 p.m.

1. **Opening**

- Councilman Countryman delivered the invocation.
- Pledge of Allegiance.

2. **Public Hearing – 2015-2016 Proposed Budget**

- Mayor Becker opened the 2015-2016 Proposed Budget Public Hearing at 7:31 p.m.
- Charles Bowden of 6412 Pleasant Grove Road explained that he has three things to say about the budget. 1) Mr. Bowden didn't see on the budget (he is sure that it is hidden somewhere) the town continuing to pay an individual \$600 every two months to maintain the town signs. As Mr. Bowden understands it, this operating individual has no contract with the town and he wonders about the liability issue for that. If he should get hurt; signs on the road - anything could happen. He could be mowing and hit a rock and hit somebody out on the road; this actually happened to Mr. Bowden in Waxhaw one time and he thought the town covered it. Pretty tremendous liability and Mr. Bowden believes that ought to be in the budget and whoever does it needs to have the appropriate insurance and workman's comp, so the taxpayers won't pick up that liability. 2) The town has maintained a phone line in Mr. Becker's home for about 15 years now and Mr. Bowden questions why we are spending, it's only \$65 per month, but if you add that up per year it's about \$790 a year and about \$11,000 for the duration of it. With all the other emails, computers and things, Mr. Bowden questions why we are doing that. It's billed as

a business line, but Mr. Bowden understands that it's hooked up to a personal fax machine. Mr. Bowden stated that he believed the town needs to look at that. "You wonder where you get money; you look at the little things that are not done". 3) Mr. Bowden pointed out that we've got a deputy here tonight and he is glad. A couple of meetings ago we had an incident here where he was intimidated and it actually could be considered an assault, but he didn't do anything about it. Mr. Bowden suggested that they add security cameras; he believes the Sheriff would tell them right quickly that the best security you can have is to put these security cameras up. This meeting should be recorded, then you won't have a problem, if anybody is out of line there would be evidence for everybody to see; that should be in the budget too. Mr. Bowden noted that he has requested that for several years here now and it gets passed over.

- Mayor Becker closed the 2015-2016 Proposed Budget Public Hearing at 7:35 p.m.

3. **Public Comments**

- Charles Bowden – 6809 Pleasant Grove Road.
- Bill Howie – 4617 Pleasant Grove Road.
- Terra Kelley – 2303 Potter Downs Drive.

4. **Consent Agenda**

- **Councilwoman LaMonica** made a **motion** to approve the consent agenda as presented containing the following:

- A. *May 4, 2015 Special Meeting Minutes and May 14, 2015 Regular Meeting Minutes*
- B. *April 2015 Tax Collector's Report*
- C. *April 2015 Finance Report*

and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: *Coffey, Countryman, Critz, LaMonica and Neill*
Nays: *None*

5. **Consideration of the 2015-2016 Budget**

- Mayor Becker asked the council if there were any last minute changes, comments or discussion. Nothing has been changed from the proposed budget that was presented in May. Councilwoman LaMonica asked what normally fell under Community Projects. Mayor Becker responded that it was downtown, the Christmas lights, Christmas banners, sign maintenance that Ken Newell does month-to-month (\$200 monthly); the Special Events section under Community Projects is for meeting security (we have added that into this category), greenway/park maintenance and the non-profit contributions. Councilwoman LaMonica asked about the Dues component. Mayor Becker responded that the Dues were what was discussed last month; the big one is the League of Municipalities, then there are Centralina Council of Governments (COG), CRTPO, North Carolina Institute of Clerks [North Carolina Association of Municipal Clerks], the Zoning Administrators' that Ms. Brooks is a member of [North Carolina Zoning Officials Association] and the Institute of Government (Chapel Hill). These are

routine dues. We have passed on things like the National League of Cities and some other ones that are many leaps away from what we need, so we don't respond to them, because they are of no interest to us. Councilwoman LaMonica asked about the Elections category. Mayor Becker responded that was the number that the Union County Board of Elections gave the town this year; it is their estimate of what it will cost for this fall's election. The good thing is (it was like a reverse sticker shock for Mayor Becker) when Mayor Becker called John Whitley to ask about the usual \$527 that is normally budgeted at \$600 every year for the contract (it was just a flat rate contract of \$0.13 [or something] per voter for them to administer elections for the town, required by state law), he found out that the fee has been waived, so there is no ongoing expense for the election contract. The budgeted figure is just their estimate for what it costs to rent the three precincts, pay the precinct workers, lug the machines in, print the ballots and set up phone lines. The Board of Elections gives the town a lengthy itemized bill about two months after the election and they usually estimate it a little bit high, so Mayor Becker goes by this estimate for the budget and when the town gets the bill from them it is always under budget (so far).

- **Councilwoman Coffey** made a **motion** to approve the budget and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill
Nays: None

- Mayor Becker noted that there was no change in the tax rate. We are just not going to worry about the drop in the reevaluation; we pretty much picked that up in the Capital end of things, although Mayor Becker thought we had increased our revenues on the Electric Franchise, so it kind of balanced out.
- The Budget Ordinance is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2015-2016
O-2014-03**

Be it ordained by the Council of the Town of Mineral Springs, North Carolina, the following:

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2015 and ending 6/30/2016, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:		\$277,255.00
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$5,100.00	
Community Projects	\$28,100.00	
Contingency	\$3,000.00	
Dues	\$6,600.00	
Elections	\$2,525.00	
Employee Overhead	\$26,500.00	
Fire Protection	\$12,000.00	
Insurance	\$4,500.00	
Newsletter	\$3,000.00	
Office and Clerk	\$118,976.00	
Planning and Zoning	\$43,704.00	
Street Lighting	\$2,000.00	
Tax Collection	\$3,250.00	
Training	\$3,000.00	

Travel	\$3,600.00	
CAPITAL:		\$43,695.00
Capital outlay	\$43,695.00	
TOTAL APPROPRIATIONS:		\$320,950.00

II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2015 and ending 6/30/2016:

Property taxes	\$61,520.00	
Interest	\$1,200.00	
Other income	\$1,520.00	
Sales taxes	\$247,860.00	
Vehicle taxes	\$4,850.00	
Zoning fees	\$4,000.00	
TOTAL ESTIMATED REVENUES:		\$320,950.00

Section III. Project Ordinances. Capital Project Ordinance O-2014-02 authorizing the design and construction of a park adjacent to the town hall was adopted during the 2014-15 fiscal year and will be funded by means of up to a \$127,000 transfer of fund balance from the General Fund into the Capital Project Fund.

The Mineral Springs town council may approve additional multi-year capital projects during the 2015-16 fiscal year and adopt Capital Project Ordinances to authorize expenditures for those projects. Such projects may be funded either by transfers from the General Fund into a Capital Project Fund, or through other revenue sources such as grants.

Section IV. Property Tax Levy. A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2015.

ADOPTED this 11th day of June, 2015. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

6. American Red Cross

- Ms. Sheila Crunkleton from the American Red Cross thanked the council and commented that it is always a pleasure to come back and talk to them. Ms. Crunkleton reminded the council that every year she talks about what the American Red Cross does for fire victims when somebody's house burns down; the fire department calls them, they go out and take care of that family, as well as taking care of the fire department if needed (providing snacks and/or meals if they are going to be out there long term).
- Ms. Crunkleton explained that they have a new case work system that they just went to and they were one of six regions across the country that piloted it back in March and April, which has since been adopted. Essentially it is working with a family to make decisions on what is best for them. For example, if somebody had a kitchen fire in the past, unless their power was pulled and they couldn't live in that home, there wasn't really a lot they could do and they wouldn't give them money for a stove. They could give them money for a hotel, food and clothing, but they may not have needed that. In this situation, if they need a stove then they would get the money they were going to give them. The first question they are going to ask is: is this house livable? If it's livable then it's this much money per person living in the house. If it is not livable it's a different amount. The Red Cross works with them and they do case work with them to help them make the best decisions for them. If they need that stove, they will help them with that or they will help them get community referral to make those decisions. This is a little bit of a shift in the

way they were doing things, but so far what they have seen is that it is better for the family, because they are getting more assistance.

- Ms. Crunkleton explained that they have an intern, Ms. Courtney Kelly (in attendance at this meeting) who is a recent graduate of East Carolina and she is fulfilling her obligations to the school by doing her internship with the Red Cross this summer. It is Ms. Kelly's job to line up community education classes across the county and make sure that they are getting people more informed. Next week they are going to be presenting to a group of 200 Girl Scouts at Cane Creek from all across the county. For the older Girl Scouts they will be teaching citizen CPR, which is just compression only CPR; it's making sure that they can at least give somebody a chance. They also have a new part to their partnership with Disney called "Pillow Case Project", which is designed for Red Cross to do three classes with children through the school year; the children get a workbook. Next week they will be concentrating on fire safety with the Girl Scouts (they will be getting one of the "Pillow Case Project" workbooks). They will talk about what their fire safety plan is; making sure families have a meeting place outside [in case of a fire].
- Ms. Crunkleton explained that they have another intern that is working on a second project for Red Cross called "Smoke Alarm Project". They have a five year initiative across the county with the Red Cross where their goal is to install as many smoke alarms in people's homes as they possibly can. Unless that smoke alarm works it will do absolutely no good. The Red Cross will be contacting the fire chiefs across the county to see if they will partner with them in going out and doing some neighborhood walk-throughs and talk with communities. If the council knows of a community the Red Cross needs to go to, Ms. Crunkleton asked that they let them know, because they definitely want to do that for Mineral Springs.
- Ms. Crunkleton stated that the "anniversary thing" the town did last year was wonderful and she hoped they would consider doing that again, because it was a great opportunity.

7. Council on Aging

- Ms. Linda Smosky from Council on Aging commented that it was a pleasure to be here again and thanked the Town of Mineral Springs for what they have given the Council on Aging over the years. Ms. Smosky appreciated the opportunity to come and actually speak to the council and to give them information every year; it means a lot. There are a lot of municipalities who really don't want to hear.
- Ms. Smosky explained that one of the things that she wanted to share with the council tonight is something that she mentioned last year and she thought the council would be interested in it. January before last Council on Aging had a lady that they helped as a client for many years whose home was literally falling down around her. Council on Aging was looking for a new home for her and they found that home here in Mineral Springs; she has lived here since September 6, 2014 and is very happy.
- Ms. Smosky showed a PowerPoint presentation showing the story of their client Phyllis.
 - Phyllis planned to age in place (stay in her home). 18+ years ago she purchased a used mobile home for \$500 and her plan was to spend the rest of her life there. "You can imagine what it must have looked like if it was

\$500 and it was more than 18 years ago”, Ms. Smosky said. Phyllis and a neighbor took seven truckloads of old appliances and trash to the landfill. Phyllis cleared brush, planted grass and mowed the entire park all the time and she had a garden every summer.

- In 2003, the mobile home began to show signs of aging. Phyllis called Council on Aging seeking help to replace windows and a door. Council on Aging connected Phyllis with the Weatherization Program and the work was done on her mobile home. In appreciation, Phyllis crocheted afghans and gave them to Council on Aging; those afghans were passed along to older adults in the community.
- As the years went by, her home became in more and more need of repairs; the roof was leaking, there were plumbing problems and the foundation was unstable. Several times a year Phyllis called Council on Aging and they had to get someone to go out and pour “black stuff” on the roof to make sure that it was not leaking; that was done so many times that the roof was getting heavy. January before last the situation became dire when all the pipes started to break one right after the other.
- Ms. Smosky showed pictures of Phyllis’s home in February of 2014; there was a 2 x 4 holding up the ceiling and the underpinning was falling apart. Phyllis was pictured in her yard with her two dogs.
- Phyllis finally realized after all of the pipes were bursting that she had to do something, so they starting brainstorming; they looked at other mobile homes, rental properties and subsidized housing that would accept her dogs. Council on Aging Board Member Pastor Chris Baucom went out and met with Phyllis.
- A house was found! It had been empty for 12 years and it needed some TLC, which is an understatement. The house was here in Mineral Springs on Potter Road. [A picture of the house was shown] Council on Aging sent out a call for volunteers. The first ones to arrive were gentlemen from the Freedom Biker Church in Indian Trail; they put the siding on the house. The Reach Work Camp students (this group was from Parkwood) worked on the roof taking off the old shingles and putting tar paper down. [A picture was shown of this group and Phyllis] The railing was painted and fixed. Volunteers from Mill Creek Baptist made a fence in the back yard for the dogs. Different Sunday School Classes and other groups chose a room to decorate; they got the furniture and decorated the room. [Pictures were shown of the different rooms] Benton Cross Roads Baptist Church did the living room, Mount Harmony Baptist Church did the dining room, the bedroom and craft room was done by Indian Trail First Baptist Church and the bathroom was done by First Baptist Church of Monroe. There is also a garden.
- Phyllis moved into the house on September 6, 2014 and she has been very happy there. They have had a few issues; they are trying to find someone to maintain the lawn and the house has termites. The house is so low to the ground in the back (there is no crawl space), so they are working with a company to try to figure out something that can be done, because the termites are just having a good time.

- Council on Aging does not charge Phyllis any rent; she has a very low income and the only thing that she is responsible for is paying the insurance premium and the taxes.
- Although Council on Aging owned the house they didn't own the property, which was going to be a problem, so they purchased the two acres of land that the house is on. Ms. Smosky commented that Council on Aging is actually an owner of property in Mineral Springs and she would like to put a little bug in the council's ear. In the future, they would like to make some good use of that land and one of the things they thought about was doing a couple of duplexes that they could rent out to seniors, because senior housing in Union County is lacking.
- Ms. Smosky referred the council to the brochure (fact sheet) that she handed out this evening, which is a little bit different. It includes what the Council on Aging is, information about the staff, some of the questions that they get asked, how they keep informed, how they are able to answer questions that people have for them, how they educate themselves, how to reach them and why they are important.

8. Catawba Lands Conservancy

- Ms. Alesia DiCosola from the Catawba Lands Conservancy (CLC) and the Carolina Thread Trail explained that the CLC is the local land trust, which is a non-profit organization that saves and protects natural lands in a six county region in the Southern Piedmont of North Carolina (one of those counties is Union County). Simply put, the mission of the CLC is save and connect lives to nature and the primary way they connect lives to nature is through the Carolina Thread Trail (CTT). The CTT is a regional network of trails, greenways and blueways that spans 15 counties in North and South Carolina. Currently the CLC protects just over 15,000 acres of land across their six county footprint and the CTT has about 230 miles of trails on the ground throughout the region. The CLC and CTT both focus their effort in a few different focus areas. They save land that helps protect clean water and protects our wildlife habitat; they preserve working farms; they protect land that can provide connections to nature and opportunities to get outside to enjoy the outdoors. Referring to a map of their six county footprint on the PowerPoint presentation, Ms. DiCosola pointed out that it showed why the CLC does what they do as she explained that we are going to lose a lot of our natural land to development, so they have a sort of sense of urgency over the next 15 to 20 years as our region continues to develop (this is one of the fastest growing areas in the country) to try to save as much natural green space as they possibly can.
- Showing a slide of the CTT master plan, Ms. DiCosola explained that the master plan calls for over 1,500 miles of trail (natural surface and paved greenways). It's a combination based on what the community wants or needs. The CTT will cover 15 counties in North and South Carolina and the concept is to really connect communities through natural areas. Each community in Union County and Union County itself decided where they would want trails to go (now and in the future) and ideally what will happen over time will be to connect really important nature preserves, parks, historic attractions and other points of interest throughout the region. In Union County the CLC has protected just over 1,200 acres of land and

the master plan calls for 100 miles of trail. There are already a handful of Thread Trail segments on the ground; Mineral Springs was the first Thread Trail in Union County.

- In 2014, the CLC worked with a local land owner (Frank Howey) to conserve 109 acres of his farmland in Union County; that tract of land is between Monroe and Mineral Springs. In 2001, the CLC also worked with Mr. Howey to put a conservation easement on 150 acres of farmland in Union County. These two examples are really just part of a much larger plan the he has in mind, which is a long-term plan to eventually conserve 900 acres of farmland. What the CLC is really excited about is that hopefully what Mr. Howey is doing will encourage other farmers and landowners to also conserve their property, so it remains farmland and they can really get a critical mass of farmland that is preserved forever in this area.
- The Waxhaw Creek Preserve is just south of Waxhaw and it's a very significant conservation area focus for the CLC. In 2013, the CLC got support from the Clean Water Management Trust Fund and Duke Energy to purchase 152 acres of land along the Waxhaw Creek in Union County. This is a really important area, because the Waxhaw Creek is a tributary that flows into the Catawba River and it's a relatively clean creek. That's really important for water quality that feeds into the Catawba River, because that's an important drinking source of water (south of Charlotte). It is also a natural heritage site and home to an endangered species of mussels, which is important for State heritage. The other exciting part of this property is that it is going to host a future segment of the CTT. Throughout the Conservancy footprint they have a handful of preserves that they own, monitor and maintain, which are opened up to the public through the CTT, so that in the future anyone will be able to come and enjoy a trail and see this really special place that they've protected. In 2014, Duke Energy gave the CLC a Seed Grant for \$50,000, so that they could continue to protect even more land in this area; they recognize the importance of this tributary to our water quality. The CLC is working with landowners right now to continue that conservation area; it's a critical mass up and down this creek.
- A Cross-State Thread Trail is a really exciting project for the CTT and CLC; it is one of the first Thread Trails that will connect communities across the North and South Carolina State line. What has just been put on the ground in Waxhaw (not too far from Mineral Springs) is a ¼ mile natural surface trail, which was literally done just a few weeks ago and it goes all the way up to the state line. On the other side of that creek there is a 3 ½ mile trail in Lancaster, South Carolina this is finished; it celebrated its grand opening on Tuesday. What is missing is just a bridge that will cross the creek; this will give us a really nice long natural surface trail that people can go out and hike/walk on that will cross state lines. They are really excited about the visibility of that. It's a very big trail project and is actually one of the larger Thread Trail segments.
- Another project that has been rapidly growing is the Rocky River Blueway, which is a 60 mile planned paddle trail for kayaking and canoeing. Currently, they are planning a launch site near Highway 205 in Union County, in working with some landowners there to try to figure out a spot, so that will be access for Union County to get right on that trail. That blueway has three launches already; there are two in Cabarrus County and one in Anson County. There are four or five more launches planned along the route, so people will be able to put in and take out within ten or

so miles of each other; this will give people a really nice paddle experience. The Rocky River is a wilderness experience; you see wildlife, herons and deer. It's a really beautiful place to be.

- Ms. DiCosola recapped that the CLC has over 15,000 acres protected and over 220 miles of Thread Trail on the ground. Mayor Becker pointed out that the newest link of Thread Trail in Union County (the Waxhaw link) will connect to South Carolina with that suspension bridge. Just a couple of miles east, Mineral Springs could extend our trail at the Pleasant Grove end just a couple of miles west and be joining that. It's almost in the realm of possibility that within a few years there could be a trail from our McNeely Road Trailhead into Walnut Creek in Lancaster, South Carolina, which would be really huge if that happened; it's on the plan and it's just a question of plugging away at it.

9. Consideration of the 2014-2015 Non-Profit Contributions

- Mayor Becker commented that he did suggest that he wanted to and it was interesting that our guests mentioned it, but the town had gotten in the mail Tuesday a mailing from the Parkwood Band Boosters and he said "well they haven't presented" although we kind of got a mini-presentation that we didn't expect, which was good, but he thought that the sponsorship levels were so reasonable and the band has already proven to be such an important part of the Mineral Springs Festival. Mayor Becker pointed out that it is one of Mineral Springs' missions to try to partner more with Parkwood High School and Middle School, so he thought he ought to put this in as a possibility to look at a small sponsorship for the band as well at this time.
- Mayor Becker pointed out that he had made a few notes for the council on their spreadsheet of what the funding requests were. We have quite a few fewer funding requests this year than we have had in previous years. Mayor Becker didn't hear from the Drug Court; they did say last year that they were looking for a large grant and that they might not be coming back right away if they got the grant. Safe Alliance is going to roll their operation in with Turning Point; that is in progress, so nobody is asking for funding on that transition right now. Councilwoman Critz mentioned that she spoke with Ashley Lantz at Turning Point today and Ms. Lantz commented that they know all of the grants that were sponsoring them were coming in their direction, but they are sort of feeling their way through the start-up process. Councilwoman Critz stated that the council might want to just keep that door open for a one-time start-up if that should become a possibility in the next 30 to 60 days; just a heads up. Mayor Becker continued that it looks like the council has room to consider the Parkwood Band at a low level. Mayor Becker suggested keeping the Catawba Lands Conservancy at their same level and then noted that the Council on Aging and Red Cross has made a specific request at no increase, there was a \$100 increase requested by the Arts Council (\$600) and Turning Point requested \$1,000. It was noted that funding requests were down \$2,000 because Safe Alliance wasn't requesting their funding (\$1,000) and the Drug Court Foundation wasn't requesting their funding (\$1,000). If everybody is funded at the same amount and the Union County Community Arts Council at \$100 more we would still be \$1,900 below last year's funding level and we have Parkwood Band to consider if we want to give them a little bit.

- Councilwoman Coffey recommended \$1,000 for the Parkwood Band, because schools are in real need and she thought it was the appropriate thing to do. Councilwoman LaMonica asked that the council consider a change for the Council on Aging given what they saw this evening and the aging population of our community and the fact that it has shown up on our surveys; there's an opportunity to support the aging. Councilwoman LaMonica recommended increasing that by \$500 to \$2,000.
- Mayor Becker went over the suggested amounts: \$2,500 for Catawba Lands Conservancy, \$2,000 for Council on Aging, \$1,500 for American Red Cross, \$600 for the Community Arts Council, \$1,500 for Turning Point and \$1,000 for the Parkwood Band Boosters. In addition to the \$800 that has already been laid out, that still puts us below last year's level. Mayor Becker stated that it looks like that fits in the budget if the council feels that is a good policy.
- **Councilwoman Critz** made a **motion** to approve the giving to the non-profits with the addition of the changes made to Council on Aging (increasing it to \$2,000) and the \$1,000 additional contribution to Parkwood High School Band Boosters and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

10. Consideration of Approving the Town Hall Landscaping Agreement with Taylor and Sons for Fiscal Year 2015-2016

- Mayor Becker pointed out that Ms. Brooks did have an update that Ms. Taylor has offered to renew the contract for the next 12 months at the same \$300 a month level with the same services/terms. Mayor Becker asked the council how they felt about renewing that contract.
- **Councilwoman LaMonica** made a **motion** to approve the landscaping contract with Taylor and Sons for the Fiscal Year 2015-2016 for town hall landscaping and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

11. Mineral Springs 2nd Annual Festival Update and Query

- Councilwoman Critz asked if we could consider talking with the Sheriff's Department about blocking off roads to jointly consider this 5K in with the festival. It was determined that September 19th was too soon for them [PTSO] to plan another 5K, since they had just done one in April, but the town could meet with them independently about another festival or an event that could take place on the trail.
- Ms. Brooks referred to the memo in the agenda packet and noted that we were starting to get in some sponsorship. Ms. Brooks explained that last year the non-profit tent was sponsored by Councilman Countryman and his wife and Councilwoman Critz donated the tent. Councilman Countryman and Councilwoman Critz responded that it will be again this year. Ms. Brooks further explained that the non-profits that cannot fit in that tent or do not chose to go in that tent will be taking a space and she asked the council how they felt about the fee

(it's a non-profit space fee of \$15). After some discussion, the council determined that if a non-profit requested a space outside of the tent then they will have to pay the non-profit fee for that space.

- **Councilman Countryman** made a **motion** to approve that any non-profit outside the non-profit tent pays a fee of \$15.00 for the space and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

- Ms. Brooks mentioned that Mr. Howie had suggested that the festival run until 8:00 p.m. and she wanted to get the council's opinion on that. The festival is set from 10:00 a.m. to 4:00 p.m. right now. There was a consensus of the council that the demand was not there and last year people were leaving at 4:00 p.m. Councilwoman Critz asked if there was a reason given [to extend the time until 8:00 p.m.]. Mayor Becker responded that one of the things was just having it extend into the cooler late afternoon hours. Mayor Becker commented that he was hoping that two weeks later in the month will help a little bit and there is no hired band at the end of the festival this year. After a brief discussion, it was determined that the festival hours will remain the same [10:00 a.m. to 4:00 p.m.].
- Ms. Brooks mentioned something that was not in the memo, but it has come up and it did come up last year – the dunk tank. Councilwoman Critz responded that she was all for it. Ms. Brooks noted that she had a couple of volunteers who will sit in the dunk tank this year and she just wanted to know if the council would like to have one. Mayor Becker asked how you do the dunk tank, because normally you charge. Ms. Brooks responded that was a question for Attorney Griffin. Mayor Becker commented that it involves charging tickets to throw things at the thing and how do you account for the money; is that a problem. Attorney Griffin questioned if it went to the town; recreation fund. Ms. Brooks asked if we could just collect those fees and put it back into the festival [fund]. Attorney Griffin commented that Mayor Becker was the finance officer and he would know. Mayor Becker suggested that we just have somebody with a cash box. Attorney Griffin responded for a contribution of ten cents you get one throw and fifty cents you get two throws to dunk the mayor or whatever. Mayor Becker clarified that he is not going to volunteer. Ms. Brooks commented that we're good with the dunk tank, but no one here wants to volunteer. Councilwoman Coffey and Mayor Becker responded "no". Councilman Countryman volunteered. Ms. Brooks responded okay and that her volunteers would be happy to know they are not going to be in there the whole time.
- Ms. Brooks asked the council if the sale of bricks will take place at the festival [at the town table]. There was a consensus of the council that that was a good place to do it. Councilman Countryman further suggested that prior to the festival that we make the community aware of that opportunity, so that they come prepared to do that. Ms. Brooks suggested the newsletter and website. Councilman Countryman recommended more to the front of the newsletter than the back. Mayor Becker mentioned that we will have prices by the festival if someone wants to give a bench or a tree. Mayor Becker explained that the bricks come with up to four lines of laser engraving that's then filled with ink; the best price that he has found is \$19

each (shipped) and there might be a little bit of additional cost for putting them in. Councilman Countryman suggested charging \$50 each. Councilwoman Coffey commented that her church did it several years ago and she thought they paid \$100 for their bricks. Councilwoman Critz responded that she thought that was too high. Councilwoman Neill suggested \$45. Councilwoman Coffey noted that it was a fundraiser, which is what we are doing now is a fundraiser for the children playground; anytime you have a fundraiser you are trying to raise capital. Councilwoman Critz asked for clarification, because she was under the assumption that we were going to do the brick, benches, picnic tables, shrubs and these kinds of donations that it was not necessarily a fundraiser, but it was just a part of giving the community an opportunity to participate and make it more personal to individuals within the community. After a brief discussion that included a suggestion that the bricks be \$25 to cover the installation, because this is to allow for personalization of the park. Attorney Griffin commented that this was out of his league, but municipalities budget and raise taxes to support its needed services, so how do you fundraise for a municipality. Churches fundraise, but this is a municipality. Councilwoman Coffey explained that she was thinking in terms of affording some more things for the playground and that she misunderstood. Attorney Griffin suggested that the town needs to check into whether or not they can have a fundraiser. Mayor Becker will research this; it should be a contribution type thing.

12. Resignation of Councilwoman Critz as the Alternate Delegate for CRPTO

- Mayor Becker reminded the council that when the town joined CRPTO he was the delegate, because the mayor has to be the delegate and Councilwoman Critz volunteered to be the alternate. Mayor Becker explained that Councilwoman Critz has found just that it's a Charlotte thing, she has never been to one meeting (Mayor Becker has missed one or two) and if you miss one meeting you've missed a lot, so she has requested that her name be taken off that list for now. Councilwoman Critz added that she is not really playing any kind of active or influential role at all and she was inundated with emails during the whole conversation with Charlotte going over this toll road, Mayor Becker went and made a public statement and got on the television, and then as the delegate all of her public information was out there, so one night she got 134 emails. Councilwoman Critz stated that she thought it was time to back out; however, if she thought she was playing any type of vital role she would stay put, but at this point she is not, so she sent an official notice to Robert Cook and cc Mayor Becker. Councilwoman Critz was asking for the council's permission to resign that position; we don't actually need a delegate to meet our criteria. Mayor Becker clarified that she was an alternate.
- **Councilman Countryman** made a **motion** to allow the resignation effective today and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill
Nays: None

13. **Staff Reports**

- Ms. Brooks noted that Mayor Becker had forgotten something in the budget. Mayor Becker responded that the council can do that next month, because it will fit before the payroll.
- Ms. Brooks informed the council that the lot next to the fire department (the old greenhouses) had been cleaned up. In addition, over the last many months, she had been working with the landowner who had seven junk cars, which have all been removed from downtown Mineral Springs.

10. **Other Business**

- Councilwoman Critz thanked Mr. Howie for all that he said and explained that the town is partnering with Mr. Chris Platé in the county who is head of the Economic Development for the county. Mr. Platé has been working with the town and will continue to work with the town to try to generate businesses and industry that would be very complimentary to our community.
- Councilwoman Critz mentioned that she had handed out a chart to the council, which was emailed to her per her request by Ashley Lantz from Turning Point. Councilwoman Critz explained that she had been concerned over the last months with some things that happened, not only in the realm of our meetings, but demands that are being placed on our staff that can be considered excessive. Councilwoman Critz offered a couple of things that the council can take objectiveness off the table, because she thought we have crossed the line into the area of some abusiveness and harassment that she didn't think any of them should be willing to endure. Councilwoman Critz stated that we are elected to represent our community and certainly we are going to have to withstand a difference of opinion from time-to-time and disagreements/debates, but nothing beyond that. Growing up in an abusive home, Councilwoman Critz is very sensitive to this and she does not wish for any of us to tolerate it in any shape or form. Councilwoman Critz read a couple of definitions and asked that the council review the handout. When people go to Turning Point they use this power and control chart for violence to determine whether someone has crossed the line or whether there are red flags of someone asserting themselves beyond a strong opinion and into an abusive or harassing situation. From the World Book Dictionary the definition of abusive is "using harsh and insulting language, reviling harsh and insulting manipulations, being scrupulous", in addition "to use wrong or to make wrong use insulting language", "things that imposed on to mislead or deceive". The definition of harassment is "to harass to trouble by repeating attacks, to worry or unnerve and enemy by continuous small attacks". Councilwoman Critz explained that what she had noticed with staff and with this council is that that's exactly what has been happening; these continual small attacks that keep you in this high level of alert wondering what's going to be asked of you next and how quickly you can get someone's demand met so that you don't have to be attacked again. The council should all be aware. Councilwoman Critz stated that she appreciates the presence of our deputy tonight and she hopes this will continue for the foreseeable future, so that we can offset any further situations that could compromise any and/or all of us. This needs to be a safe environment for those that attend and for each of us as we serve this community as well. Councilwoman Neill responded that she was glad

Councilwoman Critz had done that – it was long overdue and there was so much truth in that. Councilwoman Critz commented that she just thought this would provide them with an opportunity to be objective and to use something that is factual; we don't have to be, it's not an opinion, this is how it's defined by Webster and this is how it is defined and used by people that handle abusive, controlling, power control behavior in our county/state. It is good information and we need to be conscientious of it. Councilwoman LaMonica offered that there is training available as well; you run into it more in Corporate America than you do in government positions, but intimidation, harassment and abusive gestures/body language, physical as well as verbal can occur and to some extent it helps to have training to be able to understand and identify it when it happens and how to keep your emotion in check when it happens and how to diffuse it or how to exit it quickly. If it makes sense for the council to look into any kind of training; maybe COG can help along those lines. Councilwoman LaMonica shared that from a corporate perspective having that training has been invaluable when you are dealing with other people on a day-to-day working situation. Councilwoman Critz commented that it might be good to see what the Institute of Governments has to offer; we might even consider hosting something and inviting other municipalities. Mayor Becker suggested "conflict resolution and negative interactions". Attorney Griffin asked if they were speaking between council members and where does their jurisdiction go beyond their council members and staff. Mayor Becker responded "interacting with the public". Councilwoman Critz responded that she was just saying interacting with the public and in our meetings. Attorney Griffin commented that he wasn't sure that elected people need to get involved in that; if people are dissatisfied with you they can vote you out of office if you aren't being nice to people and courteous/kind; he didn't think the council should use taxpayers' money to make them "people-sensitive". Councilwoman Critz responded that she was speaking more from the other objective, not that we shouldn't be held in check and accountable for our conduct, but we are being subjected to conduct that goes beyond strong opinions, which is why she brought this before the council. Attorney Griffin responded that was a legal matter and they can deal with it in that respect. Attorney Griffin asked what Councilwoman Critz was really driving at – is somebody really harming or interfering with the function of the duties of employees. Councilwoman Critz responded that she believed so. Attorney Griffin commented you believe that, but do we have evidence of it. Councilwoman Critz responded that she believed so according to these definitions. Attorney Griffin explained that in the New England states it's just harassment all the time; at every town hall meeting there's harassment, they get up and just lambast each other. After a short discussion, it was determined that Councilwoman Critz would get in touch with Attorney Griffin and look to and follow his guidance considering the outcome of their meeting.

- Councilwoman Coffey asked Mayor Becker if he had an opportunity to follow up with Attorney Griffin about the insurance carrier, which he had stated that he would do in reference to the equipment in the park. Mayor Becker explained that in the process of renewing our general liability and property/casualty insurance he made sure that he described the new park that is going online; the general thing will completely cover any kind of park like that. Mayor Becker then described specific equipment and they said that is completely covered. Mayor Becker also described the boulders and some natural obstacles for play and the insurance representative

said “I don’t see boulders in here”; she was going through a list [of exclusions] and she was very confident that everything we have planned for the park was completely covered by our liability coverage.

11. **Adjournment**

- **Councilwoman Coffey** made a **motion** to adjourn and **Councilwoman LaMonica** seconded. *The motion passed unanimously as follows:*

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

- The meeting was adjourned at 9:05 p.m.
- The next regular meeting will be on Thursday, July 9, 2015 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

MAY 2015
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

MAY 31, 2015 REGULAR TAX	2015	2014	2013	2012
BEGINNING CHARGE	10.76	64,387.12	64,935.67	66,138.30
TAX CHARGE				
PUBLIC UTILITIES				
DISCOVERIES	51.08	12.95	12.95	12.95
NON-DISCOVERIES				
ABATEMENTS	(38.85)	(12.95)	(12.95)	(12.95)
TOTAL CHARGE	22.99	64,387.12	64,935.67	66,138.30
BEGINNING COLLECTIONS	10.76	62,795.27	64,276.92	65,685.43
COLLECTIONS - TAX		192.90	30.50	16.92
COLLECTIONS - INTEREST		12.31	1.24	1.84
TOTAL COLLECTIONS	10.76	62,988.17	64,307.42	65,702.35
BALANCE OUTSTANDING	12.23	1,398.95	628.25	435.95
PERCENTAGE OF REGULAR	46.80%	97.83%	99.03%	99.34%
COLLECTION FEE 1.5 %	-	3.08	0.48	0.28

Mineral Springs Prior Years Property Tax Report
May 2015

May 31, 2015	2011	2010	2009	2008	2007	2006	2005	2004	
BEGINNING CHARGE	\$64,878.42	\$64,737.60	\$63,911.13	\$65,443.06	\$52,276.82	\$51,397.02	\$49,217.72	\$41,651.21	
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42	\$1,056.90	\$779.12	\$624.69	\$618.17	
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)	(\$150.55)	(\$50.50)	(\$47.49)	(\$45.06)	
DISCOVERIES	\$61.82	\$321.61	\$46.46	\$46.72	\$117.44	\$417.27	\$199.93	\$662.98	
ABATEMENTS (RELEASES)	(\$296.43)	(\$471.47)	(\$110.61)	(\$1,309.91)	(\$43.76)	(\$10.50)	(\$9.14)	(\$14.48)	
TOTAL CHARGE	\$65,817.80	\$65,686.46	\$64,908.08	\$65,133.53	\$53,256.85	\$52,532.41	\$49,985.71	\$42,872.82	
PREVIOUS COLLECTIONS	\$65,536.43	\$65,376.73	\$64,556.91	\$64,851.70	\$53,049.79	\$52,321.52	\$49,834.39	\$42,786.42	
PREVIOUS BALANCE DUE	\$281.37	\$309.73	\$351.17	\$281.83	\$207.06	\$210.89	\$151.32	\$86.40	\$1,879.77
COLLECTIONS - TAX	\$11.92	\$11.92	\$11.92	\$11.83	\$10.79	\$0.00	\$0.00	\$0.00	\$58.38
COLLECTIONS - INTEREST/FEES	\$6.68	\$6.98	\$8.84	\$12.87	\$11.86	\$0.00	\$0.00	\$0.00	\$47.23
GROSS MONTHLY COLLECTIONS	\$18.60	\$18.90	\$20.76	\$24.70	\$22.65	\$0.00	\$0.00	\$0.00	\$105.61
MISC. ADJUSTMENTS									
TOTAL TAX COLLECTED TO DATE	\$65,548.35	\$65,388.65	\$64,568.83	\$64,863.53	\$53,060.58	\$52,321.52	\$49,834.39	\$42,786.42	
BALANCE OUTSTANDING	\$269.45	\$297.81	\$339.25	\$270.00	\$196.27	\$210.89	\$151.32	\$86.40	\$1,821.39
PERCENTAGE COLLECTED	99.59%	99.55%	99.48%	99.59%	99.63%	99.60%	99.70%	99.80%	

Mineral Springs Unpaid Property Taxes - Real and Personal as of May 31, 2015

Name	Tax Map Number	2011	2010	2009	2008	2007	2006	2005	2004
BOND, CELESTE B	06054063			\$27.92					
BRIDGES JAMES CORBETT	50084062						\$1.84	\$1.91	\$2.04
BROOKS, STEPHEN R	50089854							\$1.13	\$1.24
BROOME, JAMES ANDREW & WIFE AMANDA REA	06060007E	\$17.08	\$17.08	\$17.08	\$17.08	\$13.58	\$13.58	\$13.58	\$13.58
BROOME, REBECCA G	06060007A	\$9.02	\$9.03						
CAROLINA STREET SUPPLY	50103059		\$6.88						
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88							
CMH CONTRACTING INC	50092570						\$14.85		
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44							
COSMETICS SPA HAIR	601739	\$2.75							
COSMETICS SPA HAIR	50102370		\$2.75						
CURVES OF MINERAL SPRINGS	50092178						\$8.54		
CUSTOM DESIGN CONCRETE	50092179			\$12.02	\$10.46	\$9.82	\$8.54		
D'AMICO, JAMES L	06054024	\$27.68	\$27.68	\$27.68					
DEESE MARY NIXON	50082349								\$1.00
DUNCAN, ROBERT W	50100863			\$2.63					
ELLIOTT, JAMES EDWARD & MARIO JAMES ELLIOTT	06060006E	\$24.00	\$24.00	\$24.00	\$24.00	\$10.37	\$10.37	\$10.37	
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	\$8.54	\$7.43		
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09			\$1.53		
FATHER & SON PAINTERS	264482	\$2.41							
FAULKNER, LONNIE	375789	\$8.72							
FAULKNER, LONNIE JR	50093190		\$8.72	\$8.76	\$5.18	\$10.02		\$8.64	
FUNDERBURK, MARGARET B & FUNDERBURK, LERO	06039007D	\$8.21	\$8.21			\$5.66	\$1.50	\$1.50	\$1.68
GRADY, DEITRICH	06018045D	\$8.73	\$8.73	\$8.73	\$8.73	\$7.08		\$7.08	\$7.08
GRIFFIN, FAIRLEY J	05033026	\$6.20	\$6.20	\$6.20	\$6.20	\$3.78	\$3.78	\$3.78	\$3.78

Name	Tax Map Number	2011	2010	2009	2008	2007	2006	2005	2004
HERRON ENTERPRISES INC	50071162				\$8.78				
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	\$7.90	\$7.90	\$7.90	\$7.90
J & S MEAT PROCESSING	50093774		\$3.64	\$3.17					
JUS 4 U II	50090771							\$8.54	\$7.43
KIDZ UNITED CLUB	50094388		\$2.41	\$2.09			\$1.49		
KIDZ UNITED CLUB % SHALETHIA MATTHEWS	591578	\$2.41							
KNIGHT, BRENDA S	50100309			\$6.86	\$2.51				
LEIGH'S BOOKS 'N SUPPLIES	50094248			\$12.02	\$9.10	\$8.54	\$7.43		
MATHENY, VERNA	455325	\$2.22							
MCDOUGALL, SHERRY CARTER	06084001L	\$6.86	\$6.86	\$6.86	\$6.86				
MCGEE, BOBBY E & MCGEE, JANICE B	06039007A	\$14.99	\$14.99	\$14.99	\$14.99	\$12.94			
METHENY, VERNA	50094323		\$2.22	\$2.44			\$2.38		
MEXICAN PAINTERS (THE)	50092685							\$7.43	
R & D MASONRY INC	50092552						\$8.54		
REALTY INVESTORS INC	50082898						\$1.02		
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75						
SMITH, MARVIN D & SMITH, DORIS B	06054094	\$31.44	\$31.44	\$31.44	\$31.44				
SNYDER, DOROTHY L	06114092	\$20.37	\$20.37	\$20.37	\$20.37	\$20.69	\$20.69		
STRAING GRACIE M	50082038		\$3.12	\$3.12		\$3.70	\$3.70		
STRAING, GRACIE M	2026048	\$3.12							
STRAING, GRACIE M	05033081	\$6.92	\$6.92	\$6.92	\$6.92	\$3.78	\$3.78		
STRAING, GRACIE M	05033080	\$20.46	\$20.46	\$20.46	\$20.54	\$29.20	\$29.20	\$29.20	
WAXHAW ALL TILE	50099231				\$6.88				
WENDY GREENE AND ASSOCIATES	50093112						\$12.13	\$9.59	
WENTZ-BROWN, AMANDA E	06039011A		\$32.40	\$32.40	\$32.40	\$13.32	\$13.32	\$13.32	\$13.32
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	\$27.35	\$27.35	\$27.35	\$27.35
Total		\$269.45	\$297.81	\$339.25	\$270.00	\$196.27	\$210.89	\$151.32	\$86.40

Agenda Item

7/9/15

Town of Mineral Springs

FINANCE REPORT MAY 2015

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

July 9, 2015

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Cash Flow Report FY2014 YTD

7/1/2014 Through 5/31/2015

6/9/2015

Page 1

Category Description	7/1/2014- 5/31/2015
INCOME	
Dup Prop Tax	
Receipts	55.56
Refunds	-55.56
TOTAL Dup Prop Tax	0.00
Franchise	
Cable	2,026.00
Util	108,841.35
TOTAL Franchise	110,867.35
Gross Receipts Tax	1,095.79
Interest Income	1,452.27
Other Inc	
Copy Charges	45.00
Festival 2014	345.00
Zoning	9,015.00
TOTAL Other Inc	9,405.00
Prop Tax 2014	
Receipts 2014	
Int	112.23
Tax	62,795.27
TOTAL Receipts 2014	62,907.50
TOTAL Prop Tax 2014	62,907.50
Prop Tax 2015	
Receipts 2015	
Tax	10.76
TOTAL Receipts 2015	10.76
TOTAL Prop Tax 2015	10.76
Prop Tax Prior Years	
Prop Tax 2004	
Receipts 2004	
Int	171.95
Tax	155.67
TOTAL Receipts 2004	327.62
TOTAL Prop Tax 2004	327.62
Prop Tax 2005	
Receipts 2005	
Int	158.76
Tax	129.87
TOTAL Receipts 2005	288.63
TOTAL Prop Tax 2005	288.63
Prop Tax 2006	
Receipts 2006	
Int	148.93
Tax	134.41
TOTAL Receipts 2006	283.34
TOTAL Prop Tax 2006	283.34
Prop Tax 2007	
Receipts 2007	
Int	146.81

Cash Flow Report FY2014 YTD

7/1/2014 Through 5/31/2015

6/9/2015

Page 2

Category Description	7/1/2014- 5/31/2015
Tax	160.61
TOTAL Receipts 2007	307.42
TOTAL Prop Tax 2007	307.42
Prop Tax 2008	
Receipts 2008	
Int	221.78
Tax	222.31
TOTAL Receipts 2008	444.09
TOTAL Prop Tax 2008	444.09
Prop Tax 2009	
Receipts 2009	
Int	161.64
Tax	251.49
TOTAL Receipts 2009	413.13
TOTAL Prop Tax 2009	413.13
Prop Tax 2010	
Receipts 2010	
Int	155.49
Tax	297.02
TOTAL Receipts 2010	452.51
TOTAL Prop Tax 2010	452.51
Prop Tax 2011	
Receipts 2011	
Int	148.77
Tax	354.47
TOTAL Receipts 2011	503.24
TOTAL Prop Tax 2011	503.24
Prop Tax 2012	
Receipts 2012	
Int	63.24
Tax	369.94
TOTAL Receipts 2012	433.18
TOTAL Prop Tax 2012	433.18
Prop Tax 2013	
Receipts 2013	
Int	53.58
Tax	695.10
TOTAL Receipts 2013	748.68
TOTAL Prop Tax 2013	748.68
TOTAL Prop Tax Prior Years	4,201.84
Sales Tax	
Cable TV	10,792.58
Natural Gas Excise	73.98
Refunds	683.85
Sales & Use Dist	15,039.13
telecommunications	2,753.10
TOTAL Sales Tax	29,342.64
Veh Tax	
Coll	-120.68
2004	-0.14

Cash Flow Report FY2014 YTD

7/1/2014 Through 5/31/2015

6/9/2015

Page 3

Category Description	7/1/2014- 5/31/2015
2005	-0.13
2006	-0.05
2007	-0.07
2008	-0.07
2009	-0.06
2010	-0.17
2011	-0.12
2012	-0.83
2013	-0.78
2014	-12.99
TOTAL Coll	-136.09
Int 2004	4.54
Int 2005	3.55
Int 2006	1.41
Int 2007	2.35
Int 2008	2.51
Int 2009	1.84
Int 2010	3.01
Int 2011	1.78
Int 2012	8.26
Int 2013	4.89
Int 2014	43.64
Tax 2004	5.11
Tax 2005	4.04
Tax 2006	2.03
Tax 2007	2.74
Tax 2008	2.87
Tax 2009	1.88
Tax 2010	8.60
Tax 2011	5.99
Tax 2012	47.19
Tax 2013	46.59
Tax 2014	4,542.56
TOTAL Veh Tax	4,611.29
TOTAL INCOME	223,894.44
EXPENSES	
Uncategorized	0.00
Ads	920.24
Attorney	3,582.45
Audit	4,800.00
Capital Outlay	
Equipment	527.97
Furniture	698.36
TOTAL Capital Outlay	1,226.33
Community	
Donation	800.00
Greenway	594.36
Maint	3,722.97
Special Events	

Cash Flow Report FY2014 YTD

7/1/2014 Through 5/31/2015

6/9/2015

Page 4

Category Description	7/1/2014- 5/31/2015
Festival	2,953.39
Misc	568.30
Retreat	608.07
TOTAL Special Events	4,129.76
TOTAL Community	9,247.09
Dues	5,126.00
Emp	
Benefits	
Dental	883.56
Fees	27.09
Life	607.60
NCLGERS	9,697.27
Vision	168.00
TOTAL Benefits	11,383.52
Bond	550.00
FICA	
Med	1,419.11
Soc Sec	6,067.63
TOTAL FICA	7,486.74
Payroll	1,370.38
SUI	99.50
Work Comp	1,625.19
TOTAL Emp	22,515.33
Ins	3,609.98
Newsletter	
Post	598.59
Printing	791.11
TOTAL Newsletter	1,389.70
Office	
Bank	-34.09
Clerk	29,546.00
Council	6,600.00
Deputy Clerk	7,769.74
Equip	1,241.48
Finance Officer	
Clerical	13,645.50
Other	13,645.50
TOTAL Finance Officer	27,291.00
Maint	
Materials	1,175.16
Service	6,806.10
TOTAL Maint	7,981.26
Mayor	4,400.00
Misc	164.53
Post	218.34
Supplies	2,667.75
Tel	6,463.50
Util	3,853.30
TOTAL Office	98,162.81
Planning	

Cash Flow Report FY2014 YTD

7/1/2014 Through 5/31/2015

6/9/2015

Page 5

Category Description	7/1/2014- 5/31/2015
Administration	
Contract	1,072.60
Salaries	25,553.00
TOTAL Administration	26,625.60
Land Use Plan	
Retreat	1,500.00
TOTAL Land Use Plan	1,500.00
Misc	727.00
TOTAL Planning	28,852.60
Street Lighting	1,424.93
Tax Coll	
Contract	961.49
Court	408.00
Sal	1,650.00
TOTAL Tax Coll	3,019.49
Training	
Officials	141.81
Staff	775.00
TOTAL Training	916.81
Travel	2,133.38
TOTAL EXPENSES	186,927.14
TRANSFERS	
FROM Check Min Spgs	147,720.00
FROM Estates at Soen Escrow	28,285.47
FROM MM Sav ParkSterling	10,000.00
TO Check Min Spgs	-38,285.47
TO MM Sav ParkSterling	-120,000.00
TO Escrows	-27,720.00
TOTAL TRANSFERS	0.00
OVERALL TOTAL	36,967.30

Account Balances History Report

(Includes unrealized gains)

As of 5/30/2015

6/29/2015

Page 1

Account	6/29/2014 Balance	6/30/2014 Balance	7/31/2014 Balance	8/31/2014 Balance	9/30/2014 Balance	10/31/2014 Balance	11/30/2014 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	2,175.96	2,447.54	7,288.43	6,089.28	19,279.07	12,673.03	2,984.04
Copper Run Escrow	66,770.02	66,778.25	66,785.94	66,791.61	66,797.10	66,802.77	66,808.26
Estates at Soen Escrow	28,278.73	28,282.22	28,285.47	0.00	0.00	0.00	0.00
MM Sav Min Spgs	10,569.70	10,570.57	10,571.47	10,572.37	10,568.00	10,574.98	10,575.85
MM Sav ParkSterling	572,385.17	572,526.32	542,658.13	532,772.40	562,882.09	563,001.62	563,117.32
NCCMT_Cash	2,129.45	2,129.47	2,129.49	2,129.51	2,129.53	2,129.55	2,129.57
TOTAL Cash and Bank Accounts	682,309.03	682,734.37	657,718.93	618,355.17	661,655.79	655,181.95	645,615.04
Other Assets							
State Revenues Receivable	0.00	60,541.22	58,152.64	56,499.03	0.00	0.00	0.00
TOTAL Other Assets	0.00	60,541.22	58,152.64	56,499.03	0.00	0.00	0.00
TOTAL ASSETS	682,309.03	743,275.59	715,871.57	674,854.20	661,655.79	655,181.95	645,615.04
LIABILITIES							
Other Liabilities							
Accounts Payable	0.00	4,805.48	2,663.76	2,663.76	692.76	692.76	692.76
Escrows	94,382.00	94,382.00	94,382.00	66,662.00	66,662.00	66,662.00	66,662.00
TOTAL Other Liabilities	94,382.00	99,187.48	97,045.76	69,325.76	67,354.76	67,354.76	67,354.76
TOTAL LIABILITIES	94,382.00	99,187.48	97,045.76	69,325.76	67,354.76	67,354.76	67,354.76
OVERALL TOTAL	587,927.03	644,088.11	618,825.81	605,528.44	594,301.03	587,827.19	578,260.28

Account Balances History Report

(Includes unrealized gains)

As of 5/30/2015

6/29/2015

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Account	12/31/2014 Balance	1/31/2015 Balance	2/28/2015 Balance	3/31/2015 Balance	4/30/2015 Balance	5/30/2015 Balance
ASSETS						
Cash and Bank Accounts						
Check Min Spgs	21,920.74	25,068.85	20,755.09	35,643.71	27,154.97	14,849.28
Copper Run Escrow	66,813.94	66,819.61	66,824.74	66,830.41	66,835.91	66,835.91
Estates at Soen Escrow	0.00	0.00	0.00	0.00	0.00	0.00
MM Sav Min Spgs	10,576.75	10,577.64	10,578.46	10,579.35	10,580.22	10,580.22
MM Sav ParkSterling	623,243.47	623,375.82	623,495.38	653,627.98	653,762.30	653,762.30
NCCMT_Cash	2,131.24	2,131.26	2,131.28	2,131.32	2,131.38	2,236.99
TOTAL Cash and Bank Accounts	724,686.14	727,973.18	723,784.95	768,812.77	760,464.78	748,264.70
Other Assets						
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	724,686.14	727,973.18	723,784.95	768,812.77	760,464.78	748,264.70
LIABILITIES						
Other Liabilities						
Accounts Payable	692.76	692.76	692.76	692.76	692.76	692.76
Escrows	66,662.00	66,662.00	66,662.00	66,662.00	66,662.00	66,662.00
TOTAL Other Liabilities	67,354.76	67,354.76	67,354.76	67,354.76	67,354.76	67,354.76
TOTAL LIABILITIES	67,354.76	67,354.76	67,354.76	67,354.76	67,354.76	67,354.76
OVERALL TOTAL	657,331.38	660,618.42	656,430.19	701,458.01	693,110.02	680,909.94

Mineral Springs Budget Comparison 2014-2015

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2014-2015 (Includes Budget Amendment 2014-01)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 879.76	\$ 920.24	51.1%	\$ -	\$ 396.38	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 6,017.55	\$ 3,582.45	37.3%	\$ 300.00	\$ 300.00	\$ 582.45	\$ 300.00	\$ 300.00
Audit	\$ 4,800.00	\$ -	\$ 4,800.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,800.00
Community Projects	\$ 24,000.00	\$ 14,752.91	\$ 9,247.09	38.5%	\$ 200.00	\$ 204.04	\$ 3,499.95	\$ 427.84	\$ 507.00
Contingency	\$ 1,740.00	\$ 1,740.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 6,275.00	\$ 1,149.00	\$ 5,126.00	81.7%	\$ 4,535.00	\$ 66.00	\$ -	\$ -	\$ -
Elections	\$ 600.00	\$ 600.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 25,300.00	\$ 2,784.67	\$ 22,515.33	89.0%	\$ 3,592.29	\$ 1,802.02	\$ 1,822.61	\$ 1,067.54	\$ 2,699.98
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 890.02	\$ 3,609.98	80.2%	\$ 3,609.98	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,010.30	\$ 1,389.70	57.9%	\$ -	\$ 468.73	\$ -	\$ 537.06	\$ -
Office	\$ 117,804.00	\$ 19,641.19	\$ 98,162.81	83.3%	\$ 10,685.73	\$ 8,442.33	\$ 8,741.40	\$ 7,796.00	\$ 8,978.05
Planning & Zoning	\$ 42,876.00	\$ 14,023.40	\$ 28,852.60	67.3%	\$ 2,750.00	\$ 2,323.00	\$ 2,323.00	\$ 2,183.62	\$ 3,534.98
Street Lighting	\$ 4,000.00	\$ 2,575.07	\$ 1,424.93	35.6%	\$ -	\$ 143.12	\$ 142.61	\$ -	\$ 283.84
Tax Collection	\$ 5,010.00	\$ 1,990.51	\$ 3,019.49	60.3%	\$ 150.00	\$ 155.62	\$ 198.67	\$ 182.88	\$ 281.08
Training	\$ 3,000.00	\$ 2,083.19	\$ 916.81	30.6%	\$ 310.00	\$ -	\$ -	\$ 141.81	\$ -
Travel	\$ 3,600.00	\$ 1,466.62	\$ 2,133.38	59.3%	\$ -	\$ 1,201.38	\$ -	\$ -	\$ 114.85
Capital Outlay	\$ 47,955.00	\$ 46,728.67	\$ 1,226.33	2.6%	\$ 527.97	\$ 698.36	\$ -	\$ -	\$ -
Totals	\$ 317,260.00	\$ 130,332.86	\$ 186,927.14	58.9%	\$ 26,660.97	\$ 16,200.98	\$ 17,310.69	\$ 12,636.75	\$ 21,499.78
Off Budget:									
Tax Refunds									
Interfund Transfers									
Total Off Budget:			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Budget Comparison 2014-2015

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ 409.44	\$ -	\$ -	\$ 114.42		
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Community Projects	\$ 612.50	\$ 1,897.59	\$ (114.33)	\$ 662.82	\$ 375.00	\$ 974.68		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Dues	\$ 300.00	\$ 225.00	\$ -	\$ -	\$ -	\$ -		
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Employee Overhead	\$ 1,919.02	\$ 1,942.96	\$ 2,107.31	\$ 1,821.89	\$ 931.59	\$ 2,808.12		
Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Newsletter	\$ -	\$ -	\$ 29.01	\$ -	\$ 354.90	\$ -		
Office	\$ 8,286.51	\$ 9,397.73	\$ 8,825.47	\$ 9,526.07	\$ 8,207.59	\$ 9,275.93		
Planning & Zoning	\$ 2,323.00	\$ 3,823.00	\$ 2,623.00	\$ 2,323.00	\$ 2,183.62	\$ 2,462.38		
Street Lighting	\$ 142.20	\$ 142.20	\$ 142.74	\$ 142.74	\$ 142.74	\$ 142.74		
Tax Collection	\$ 478.56	\$ 408.35	\$ 263.00	\$ 578.84	\$ 167.11	\$ 155.38		
Training	\$ -	\$ -	\$ 75.00	\$ 390.00	\$ -	\$ -		
Travel	\$ 150.80	\$ -	\$ 361.48	\$ 158.91	\$ 11.50	\$ 134.46		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ 14,512.59	\$ 18,136.83	\$ 15,022.12	\$ 15,904.27	\$ 12,674.05	\$ 16,368.11	\$ -	\$ -
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Monthly Revenue Summary 2014-2015

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2014-2015									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 3,000.00	\$ (1,201.84)	\$ 4,201.84	140.1%	\$ -	\$ 259.72	\$ 122.67	\$ 134.94	\$ 366.45
Property Tax - 2014	\$ 65,290.00	\$ 2,382.50	\$ 62,907.50	96.4%	\$ -	\$ 114.84	\$ 3,121.76	\$ 2,121.25	\$ 8,468.90
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Taxes: cable	\$ 3,200.00	\$ 1,174.00	\$ 2,026.00	63.3%	\$ -	\$ 694.00	\$ -	\$ -	\$ -
Franchise Taxes: utility	\$ 190,000.00	\$ 81,158.65	\$ 108,841.35	57.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ (1,095.79)	\$ 1,095.79		\$ -	\$ 166.71	\$ 247.04	\$ 192.47	\$ 108.73
Interest	\$ 1,200.00	\$ (252.27)	\$ 1,452.27	121.0%	\$ 143.67	\$ 120.86	\$ 116.33	\$ 126.70	\$ 122.08
Sales Tax	\$ 46,470.00	\$ 17,127.36	\$ 29,342.64	63.1%	\$ -	\$ -	\$ 1,823.65	\$ 1,630.54	\$ 1,658.49
Vehicle Taxes	\$ 4,600.00	\$ (11.29)	\$ 4,611.29	100.2%	\$ -	\$ 500.48	\$ 473.83	\$ 432.01	\$ 458.22
Zoning Fees	\$ 3,000.00	\$ (6,015.00)	\$ 9,015.00	300.5%	\$ 1,175.00	\$ 830.00	\$ 125.00	\$ 1,525.00	\$ 750.00
Other	\$ 500.00	\$ 99.24	\$ 400.76		\$ 80.00	\$ 217.00	\$ 53.00	\$ -	\$ -
Totals	\$ 317,260.00	\$ 93,365.56	\$ 223,894.44	70.6%	\$ 1,398.67	\$ 2,903.61	\$ 6,083.28	\$ 6,162.91	\$ 11,932.87
	December	January	February	March	April	May	June	June a/r	
Property Tax - prior	\$ 886.00	\$ 1,211.89	\$ 581.93	\$ 366.82	\$ 94.58	\$ 176.84			
Property Tax - 2014	\$ 21,852.52	\$ 17,029.98	\$ 7,486.10	\$ 1,315.84	\$ 1,119.61	\$ 276.70			
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Franchise Taxes: cable	\$ 834.00	\$ -	\$ -	\$ -	\$ -	\$ 498.00			
Franchise Taxes: utility	\$ 60,415.54	\$ -	\$ -	\$ 48,425.81	\$ -	\$ -			
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Gross Receipts Tax	\$ 68.80	\$ 77.20	\$ 56.86	\$ 68.62	\$ 42.22	\$ 67.14			
Interest	\$ 132.75	\$ 138.93	\$ 125.53	\$ 139.20	\$ 140.75	\$ 145.47			
Sales Tax	\$ 8,510.51	\$ 1,631.24	\$ 1,643.61	\$ 9,399.44	\$ 1,524.11	\$ 1,521.05			
Vehicle Taxes	\$ 408.57	\$ 384.63	\$ 399.86	\$ 391.36	\$ 604.79	\$ 557.54			
Zoning Fees	\$ 475.00	\$ 950.00	\$ 500.00	\$ 825.00	\$ 800.00	\$ 1,060.00			
Other	\$ -	\$ -	\$ 40.00	\$ -	\$ -	\$ 10.76			
Totals	\$ 93,583.69	\$ 21,423.87	\$ 10,833.89	\$ 60,932.09	\$ 4,326.06	\$ 4,313.50	\$ -	\$ -	\$ -

May 2015 Cash Flow Report

5/1/2015 Through 5/31/2015

6/9/2015

Page 1

Category Description	5/1/2015- 5/31/2015
INCOME	
Franchise	
Cable	498.00
TOTAL Franchise	498.00
Gross Receipts Tax	67.14
Interest Income	145.47
Other Inc	
Zoning	1,060.00
TOTAL Other Inc	1,060.00
Prop Tax 2014	
Receipts 2014	
Int	8.43
Tax	268.27
TOTAL Receipts 2014	276.70
TOTAL Prop Tax 2014	276.70
Prop Tax 2015	
Receipts 2015	
Tax	10.76
TOTAL Receipts 2015	10.76
TOTAL Prop Tax 2015	10.76
Prop Tax Prior Years	
Prop Tax 2007	
Receipts 2007	
Int	11.86
Tax	10.79
TOTAL Receipts 2007	22.65
TOTAL Prop Tax 2007	22.65
Prop Tax 2008	
Receipts 2008	
Int	12.87
Tax	11.83
TOTAL Receipts 2008	24.70
TOTAL Prop Tax 2008	24.70
Prop Tax 2009	
Receipts 2009	
Int	8.84
Tax	11.92
TOTAL Receipts 2009	20.76
TOTAL Prop Tax 2009	20.76
Prop Tax 2010	
Receipts 2010	
Int	6.98
Tax	11.92
TOTAL Receipts 2010	18.90
TOTAL Prop Tax 2010	18.90
Prop Tax 2011	
Receipts 2011	
Int	6.68
Tax	11.92

May 2015 Cash Flow Report

5/1/2015 Through 5/31/2015

6/9/2015

Page 2

Category Description	5/1/2015- 5/31/2015
TOTAL Receipts 2011	18.60
TOTAL Prop Tax 2011	18.60
Prop Tax 2012	
Receipts 2012	
Int	0.97
Tax	17.49
TOTAL Receipts 2012	18.46
TOTAL Prop Tax 2012	18.46
Prop Tax 2013	
Receipts 2013	
Int	8.34
Tax	44.43
TOTAL Receipts 2013	52.77
TOTAL Prop Tax 2013	52.77
TOTAL Prop Tax Prior Years	176.84
Sales Tax	
Sales & Use Dist	1,521.05
TOTAL Sales Tax	1,521.05
Veh Tax	
Coll	-16.87
2005	-0.03
2006	-0.01
2008	-0.01
2011	0.00
2012	0.00
2013	-0.03
TOTAL Coll	-16.95
Int 2005	0.85
Int 2008	0.38
Int 2011	0.00
Int 2012	0.00
Int 2013	0.15
Int 2014	4.43
Tax 2005	0.97
Tax 2006	0.78
Tax 2011	0.00
Tax 2012	0.00
Tax 2013	1.77
Tax 2014	565.16
TOTAL Veh Tax	557.54
TOTAL INCOME	4,313.50
EXPENSES	
Uncategorized	0.00
Ads	114.42
Attorney	300.00
Community	
Greenway	433.57
Maint	375.00
Special Events	

May 2015 Cash Flow Report

5/1/2015 Through 5/31/2015

6/9/2015

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Category Description	5/1/2015- 5/31/2015
Misc	166.11
TOTAL Special Events	166.11
TOTAL Community	974.68
Emp	
Benefits	
Dental	73.50
Fees	25.00
Life	50.68
NCLGERS	1,763.14
Vision	14.00
TOTAL Benefits	1,926.32
Bond	100.00
FICA	
Med	126.34
Soc Sec	540.18
TOTAL FICA	666.52
Payroll	115.28
TOTAL Emp	2,808.12
Office	
Clerk	2,847.16
Council	600.00
Deputy Clerk	522.08
Equip	-50.00
Finance Officer	
Clerical	1,314.93
Other	1,314.93
TOTAL Finance Officer	2,629.86
Maint	
Materials	14.22
Service	1,095.00
TOTAL Maint	1,109.22
Mayor	400.00
Supplies	250.47
Tel	524.65
Util	442.49
TOTAL Office	9,275.93
Planning	
Administration	
Salaries	2,462.38
TOTAL Administration	2,462.38
TOTAL Planning	2,462.38
Street Lighting	142.74
Tax Coll	
Contract	5.38
Sal	150.00
TOTAL Tax Coll	155.38
Travel	134.46
TOTAL EXPENSES	16,368.11
OVERALL TOTAL	-12,054.61

Register Report

5/1/2015 Through 5/31/2015

6/29/2015

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Date	Num	Description	Memo	Category	Amount
5/2/2015	EFT	Debit Card (Lowe's)	Soil, Mulch, Plants,...	Community:Greenway	-169.20
5/6/2015	EFT	Debit Card (Lowe's)	Return Fungicide (...)	Community:Greenway	19.18
5/6/2015	EFT	Debit Card (Lowe's)	Soil, Mulch, Plants,...	Community:Greenway	-91.60
5/7/2015	EFT	Debit Card (B&H P...	Printer supplies (Fi...	Office:Supplies	-120.98
5/10/2015	EFT	Debit Card (Lowe's)	Soil, Info Box (FY2...	Community:Greenway	-20.26
5/11/2015	EFT...	Union County	Real & Personal Pr...	Prop Tax 2015:Receipts 2015:Tax	10.76
			Real & Personal Pr...	Prop Tax 2014:Receipts 2014:Tax	268.27
			Real & Personal Pr...	Prop Tax 2014:Receipts 2014:Int	8.43
				Prop Tax Prior Years:Prop Tax 2013:...	8.34
				Prop Tax Prior Years:Prop Tax 2013:...	44.43
				Prop Tax Prior Years:Prop Tax 2012:...	0.97
				Prop Tax Prior Years:Prop Tax 2012:...	17.49
			Real & Personal	Tax Coll:Contract	-5.38
				Veh Tax:Tax 2013	1.77
				Veh Tax:Int 2013	0.15
				Veh Tax:Coll:2013	-0.03
				Veh Tax:Tax 2012	0.00
				Veh Tax:Int 2012	0.00
				Veh Tax:Coll:2012	0.00
				Veh Tax:Tax 2011	0.00
				Veh Tax:Int 2011	0.00
				Veh Tax:Coll:2011	0.00
				Veh Tax:Int 2008	0.38
				Veh Tax:Coll:2008	-0.01
				Veh Tax:Tax 2006	0.78
				Veh Tax:Coll:2006	-0.01
				Veh Tax:Tax 2005	0.97
				Veh Tax:Int 2005	0.85
				Veh Tax:Coll:2005	-0.03
				Gross Receipts Tax	0.00
5/12/2015	4493	Jan-Pro Cleaning ...	I/N 32780 Janitoria...	Office:Maint:Service	-195.00
5/12/2015	4494	Verizon Wireless	221474588-00001 ...	Office:Tel	-85.29
5/12/2015	4495	Taylor & Sons Mo...	I/N 1834 5/15 + ant...	Office:Maint:Service	-900.00
5/12/2015	4496	Xerox Corporation	I/N 079247419 (FY...	Office:Supplies	-75.26
5/12/2015	4497	Forms & Supply, Inc.	I/N 3229058-0, 322...	Office:Supplies	-54.23
5/12/2015	4498	Clark, Griffin & Mc...	I/N 4926 5/15 (FY2...	Attorney	-300.00
5/12/2015	4499	Old Republic Suret...	W150129841 Tax ...	Emp:Bond	-100.00
5/12/2015	4500	The Enquirer-Jour...	30065439 (FY2014)	Ads	-114.42
5/12/2015	4501	Union County Publi...	84361*00 (FY2014)	Office:Util	-19.14
5/12/2015	4502	Sign Pro	I/N 11219 Banner ...	Community:Maint	-375.00
5/12/2015	450...	Municipal Insuranc...		Emp:Benefits:Life	-50.68
				Emp:Benefits:Dental	-73.50
				Emp:Benefits:Vision	-14.00
5/13/2015	EFT	Debit Card (Lowe's)	Mulch (FY2014)	Community:Greenway	-88.87
5/13/2015		Debit Card (AOL)	AOL Troubleshooti...	Office:Tel	-4.99
5/14/2015	4505	Frederick Becker III	1/15 - 2/15 reimbur...	Travel	-134.46
5/14/2015	4504	**VOID**VOID	misprint (FY2014)		0.00
5/15/2015	EFT	NC Department of ...	3/15 (FY2014)	Sales Tax:Sales & Use Dist	1,521.05
5/15/2015	EFT	Point And Pay	Zoning Permit (FY...	Other Inc:Zoning	25.00
5/16/2015	4506	Brian P Funderburke	5-14-15 Meeting S...	Community:Special Events:Misc	-75.00

Register Report

5/1/2015 Through 5/31/2015

6/29/2015

Page 2

Date	Num	Description	Memo	Category	Amount
5/16/2015	4507	Jody A Rutledge	5-14-15 Meeting S...	Community:Special Events:Misc	-75.00
5/18/2015	EFT	The Town of Miner...	Verizon Wireless r...	Office:Equip	50.00
5/18/2015	EFT...	NC State Treasurer	4/15 LGERS contri...	Office:Clerk	-161.16
			4/15 LGERS contri...	Office:Finance Officer:Clerical	-74.43
			4/15 LGERS contri...	Office:Finance Officer:Other	-74.43
			4/15 LGERS contri...	Planning:Administration:Salaries	-139.38
			4/15 employer cont...	Emp:Benefits:NCLGERS	-881.57
5/18/2015	EFT...	Union County {NC...	NCVTS 1504	Veh Tax:Tax 2014	565.16
			NCVTS refunds 15...	Veh Tax:Tax 2014	0.00
			NCVTS 1504	Veh Tax:Int 2014	4.43
			collection	Veh Tax:Coll	-16.87
5/18/2015	EFT	Union County	Vehicle Rental 4/1...	Gross Receipts Tax	67.14
5/18/2015	EFT	Debit Card (Harris ...	CWTM: Food, Cre...	Community:Special Events:Misc	-12.92
5/18/2015	EFT	Debit Card (Food L...	CWTM: Snacks (F...	Community:Special Events:Misc	-3.19
5/23/2015	EFT	Debit Card (Lowe's)	Mulch (FY2014)	Community:Greenway	-25.62
5/24/2015	EFT	Debit Card (Lowe's)	Mulch (FY2014)	Community:Greenway	-25.62
5/26/2015	EFT...	NC State Treasurer	5/15 LGERS contri...	Office:Clerk	-161.16
			5/15 LGERS contri...	Office:Finance Officer:Clerical	-74.43
			5/15 LGERS contri...	Office:Finance Officer:Other	-74.43
			5/15 LGERS contri...	Planning:Administration:Salaries	-139.38
			5/15 employer cont...	Emp:Benefits:NCLGERS	-881.57
			4/15 late fee	Emp:Benefits:Fees	-25.00
5/26/2015	4508	Windstream	061345970 (FY201...	Office:Tel	-65.87
5/26/2015	4509	Windstream	061348611 (FY201...	Office:Tel	-281.93
5/26/2015	4510	Duke Power	2035221941 (FY20...	Street Lighting	-142.74
5/26/2015	4511	Duke Power	1803784140 (FY20...	Office:Util	-105.22
5/26/2015	4512	Duke Power	1819573779 (old s...	Office:Util	-22.05
5/26/2015	4513	Heritage Propane	513970 statement ...	Office:Util	-296.08
5/27/2015	EFT	Debit Card (Lowe's)	Mulch (FY2014)	Office:Maint:Materials	-14.22
5/28/2015	EFT...	Advantage Payroll	Salary 5/15	Office:Clerk	-2,524.84
			Supplement 5/15	Office:Clerk	0.00
			Hours 5/15	Office:Deputy Clerk	-522.08
			Salary 5/15	Office:Finance Officer:Clerical	-1,166.07
			Salary 5/15	Office:Finance Officer:Other	-1,166.07
			Salary 5/15	Office:Mayor	-400.00
			Salary 5/15	Office:Council	-600.00
			Salary 5/15	Planning:Administration:Salaries	-2,183.62
			Salary 5/15	Tax Coll:Sal	-150.00
				Emp:FICA:Soc Sec	-540.18
				Emp:FICA:Med	-126.34
5/28/2015	DE...	Deposit		Other Inc:Zoning	1,035.00
				Franchise:Cable	498.00
5/28/2015	4514	Verizon Wireless	221474588-00001 ...	Office:Tel	-86.57
5/29/2015	EFT	Advantage Payroll ...	5/15 (FY2014)	Emp:Payroll	-115.28
5/30/2015	EFT	Debit Card (Lowe's)	Gas Can, Stabil (F...	Community:Greenway	-25.58
5/30/2015	EFT	Debit Card (601 Q...	Gas (FY2014)	Community:Greenway	-6.00
5/11/2015	EFT...	Deposit - Debt Setoff		Prop Tax Prior Years:Prop Tax 2011:...	6.68
				Prop Tax Prior Years:Prop Tax 2011:...	11.92
				Prop Tax Prior Years:Prop Tax 2010:...	6.98
				Prop Tax Prior Years:Prop Tax 2010:...	11.92
				Prop Tax Prior Years:Prop Tax 2009:...	8.84

Register Report

5/1/2015 Through 5/31/2015

6/29/2015

Page 3

Date	Num	Description	Memo	Category	Amount
				Prop Tax Prior Years:Prop Tax 2009:...	11.92
				Prop Tax Prior Years:Prop Tax 2008:...	12.87
				Prop Tax Prior Years:Prop Tax 2008:...	11.83
				Prop Tax Prior Years:Prop Tax 2007:...	11.86
				Prop Tax Prior Years:Prop Tax 2007:...	10.79
TOTAL 5/1/2015 - 5/31/2015					-12,200.08
TOTAL INFLOWS					4,254.16
TOTAL OUTFLOWS					-16,454.24
NET TOTAL					-12,200.08

May 2015

Revenue Details

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DATE 4/30/15
 TIME 11:28:44
 USER PHH

PAGE 27
 PROG# CI2138

UNION COUNTY
 COLLECTIONS BY RCD/REV UNIT/YR-DATE RANGE
 DEPOSIT DATE RANGE: 4/01/2015 THRU 4/30/2015
 REPORT GROUP: 100 REAL AND PERSONAL
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION NET OF COMMISSION
2012	17.25	.24	.97	18.46	.28
2013	44.43		8.34	52.77	.79
2014	268.19	.08	8.43	276.70	4.15
2015	8.28	2.48		10.76	.16
TOTAL	338.15	2.80	17.74	358.69	5.38

✓ DAC
 5-4-15

DATE 4/30/15

TIME 11:28:44

USER PHH

UNION COUNTY

PAGE 50

PROG# CL2138

COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE

DEPOSIT DATE RANGE: 4/01/2015 THRU 4/30/2015

REPORT GROUP: 200 REGISTERED VEHICLE

REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

TAXES, ASSESSMENTS
& MISC. CHARGES

YEAR	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION NET OF COMMISSION
2005	.97	.65	1.82	.03
2006	.78		.78	.01
2008		.38	.38	.01
2013	1.77	.15	1.92	.03
TOTAL	3.52	1.36	4.90	.08

✓ DHC

5-4-15

Mar 2015 Collections

Summary

May 12, 2015

		ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	(Ad Valorem)	\$ 1,262,847.68	\$ 820,292.61	\$ 669,238.32	\$ -	\$ (208.76)	\$ -	\$ -	\$ (184,846.57)	\$ 2,567,323.28
	FAIRVIEW	\$ 667.20	\$ 433.39	\$ 353.58	\$ -	\$ (0.11)	\$ -	\$ -	\$ 413.04	\$ 1,867.10
	HEMBY BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	INDIAN TRAIL	\$ 51,180.73	\$ 33,244.84	\$ 27,122.91	\$ -	\$ (8.46)	\$ -	\$ -	\$ 31,683.91	\$ 143,223.93
	LAKE PARK	\$ 4,731.32	\$ 3,073.27	\$ 2,507.33	\$ -	\$ (0.78)	\$ -	\$ -	\$ 2,928.98	\$ 13,240.12
	MARSHVILLE	\$ 6,506.99	\$ 4,226.67	\$ 3,448.34	\$ -	\$ (1.08)	\$ -	\$ -	\$ 4,028.21	\$ 18,209.13
	MARVIN	\$ 4,168.73	\$ 2,707.83	\$ 2,209.19	\$ -	\$ (0.69)	\$ -	\$ -	\$ 2,580.71	\$ 11,665.77
	MINERAL SPRINGS	\$ 543.54	\$ 353.06	\$ 288.04	\$ -	\$ (0.09)	\$ -	\$ -	\$ 336.50	\$ 1,521.05
	MINT HILL *	\$ 42.94	\$ 27.89	\$ 22.76	\$ -	\$ -	\$ -	\$ -	\$ 26.59	\$ 120.18
	MONROE	\$ 150,690.06	\$ 97,881.91	\$ 79,857.27	\$ -	\$ (24.91)	\$ -	\$ -	\$ 93,286.08	\$ 421,690.41
	STALLINGS *	\$ 27,035.71	\$ 17,561.26	\$ 14,327.41	\$ -	\$ (4.47)	\$ -	\$ -	\$ 16,736.73	\$ 75,656.64
	UNIONVILLE	\$ 798.83	\$ 518.89	\$ 423.34	\$ -	\$ (0.13)	\$ -	\$ -	\$ 494.53	\$ 2,235.46
	WAXHAW	\$ 38,693.74	\$ 25,133.82	\$ 20,505.51	\$ -	\$ (6.40)	\$ -	\$ -	\$ 23,953.72	\$ 108,280.39
	WEDDINGTON *	\$ 8,275.32	\$ 5,375.30	\$ 4,385.45	\$ -	\$ (1.37)	\$ -	\$ -	\$ 5,122.93	\$ 23,157.63
	WESLEY CHAPEL	\$ 1,233.54	\$ 801.25	\$ 653.71	\$ -	\$ (0.20)	\$ -	\$ -	\$ 763.64	\$ 3,451.94
	WINGATE	\$ 4,023.83	\$ 2,613.71	\$ 2,132.40	\$ -	\$ (0.67)	\$ -	\$ -	\$ 2,491.00	\$ 11,260.27

Invoice Date	Invoice Number	Description	Invoice Amount
05/04/2015	1510 VEHGR	GROSS VEH RENTAL RECPT/APRIL 2	\$67.14

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00040242	05/18/2015	67.14



County of Union
 500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 05/18/2015 00040242

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act."

\$67.14

Pay **Sixty Seven Dollars and 14 cents *******

To The
 Order Of TOWN OF MINERAL SPRINGS
 E. ANDREWS-HINSON, TAX COLLECT
 PO BOX 600
 MINERAL SPRINGS NC 28108

**EFT COPY
 NON-NEGOTIABLE**

AP



County of Union
 500 North Main Street
 Monroe, North Carolina 28112

10870
 00040242

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 E. ANDREWS-HINSON, TAX COLLECT
 PO BOX 600
 MINERAL SPRINGS NC 28108

Batch 2943

NCVT15 Member Name: VTFNAP1504

NCVTS A/P Receipt Distribution For the month ending: 04/30/2015

Date: 05/11/2015 Time: 11:25:45 Page 1

1978.17

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee Amt	IntOnly Amt	Com Cst	Net Amt	No Chk
400 001	Union County	0-0		2000.00			581,815.93	
400 015	Springs Fire Tax	638-	VTFN1504-1	5,739.62	5,461.39	17,385.08	5,200.61	
400 020	Stallings Fire Tax	440-	VTFN1504-1	5,423.44	38.11	159.94	7,508.81	*
400 023	Hemby Bridge Fire Tax	310-	VTFN1504-1	7,665.63	71.04	227.86	12,121.58	*
400 026	Wesley Chapel Fire Tax	636-	VTFN1504-1	2,375.07	111.98	365.67	9,056.37	
400 028	Waxhaw Fire Tax	634-	VTFN1504-1	9,270.87	68.82	283.32	6,195.41	
400 100	Schools	0-0		6,330.51	54.62	189.72	40,078.92	
400 101	Village of Marvin	1832-	VTFN1504-1	40,824.46	387.02	1,132.56	3,484.22	
400 200	City of Monroe	103-7	VTFN1504-1	3,569.79	25.92	111.49	137,656.98	
400 202	Monroe Downtown Service District	103-7	VTFN1504-2	139,986.53	1,287.06	3,616.61	40.87	
400 300	Town of Wingate	4064-	VTFN1504-1	42.18	.01	1.32	40.87	
400 400	Town of Marshville	5861-	VTFN1504-1	5,293.04	51.48	147.62	5,196.90	
400 500	Town of Waxhaw	8268-	VTFN1504-1	7,257.79	71.79	189.04	7,140.54	
400 600	Town of Indian Trail	2924-	VTFN1504-1	41,593.14	391.17	1,266.15	40,718.16	
400 700	Town of Stallings	4860-2	VTFN1504-1	58,639.77	509.13	1,735.27	57,413.63	
400 800	Town of Weddington	7518-	VTFN1504-1	29,511.53	264.01	1,886.79	28,888.75	
400 900	Village of Lake Park	1833-	VTFN1504-1	7,040.32	45.65	215.52	6,870.45	
400 930	Town of Fairview	19458-	VTFN1504-1	5,903.04	63.55	172.17	5,794.42	
400 970	Village of Wesley Chapel	9262-	VTFN1504-1	719.01	4.35	20.24	703.12	
400 980	Town of Unionville	11530-	VTFN1504-1	1,127.94	8.14	33.89	1,102.19	
400 990	Town of Mineral Springs	10870-	VTFN1504-1	1,201.33	9.12	33.41	1,177.04	
400 999	Schools	0-0		821,919.50	6,192.93	24,103.91	804,008.52	No Chk

Interest Amount	User Keyed Amounts	A/P Totals	No A/P Totals	Refund Totals	Grand Totals
704.72		343,515.09	1,456,483.58	.00	1,799,998.67
		3,080.38	12,041.34	.00	15,121.72
		9,672.90	42,621.55	.00	52,294.45
		226,922.57	1,425,903.37	.00	1,762,825.94

OK to pay

DKC

* Budget met

326,500.13

END

5-13-15

Invoice Date	Invoice Number	Description	Invoice Amount
05/14/2015	VTFN1504-1	Cash Recvd NCVTS APR/15	\$552.72

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00040337	05/18/2015	552.72



County of Union
 500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 05/18/2015 00040337

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act."

\$552.72

Pay Five Hundred Fifty Two Dollars and 72 cents *****

To The TOWN OF MINERAL SPRINGS
 Order Of PO BOX 600
 MINERAL SPRINGS NC 28108

**EFT COPY
 NON-NEGOTIABLE**

AP



County of Union
 500 North Main Street
 Monroe, North Carolina 28112

10870
 00040337

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108



7800 Crescent Executive Dr
Charlotte, NC 28217

1/26/2015

Town of Mineral Springs
P.O. Box 600
Mineral Springs, NC 28108-0600

In accordance with the terms of the franchise agreement between Town of Mineral Springs and Time Warner Cable, enclosed is breakdown for this quarter's payments.

Month	Revenue	Rate	Fee remitted by Qtr
October	\$5,024	5.00%	
November	\$4,943	5.00%	
December	\$0	5.00%	\$498.00
Total			\$498.00

Any Questions related to this payment can be directed to:

Email address - TWC.TASRoyalties@TWCable.com (Please include "Franchise Fees" in the Subject Line)

Phone number 1-866-892-8923

Thanks!

Michelle Gaissert

Check Date: Feb/06/2015		Vendor Number: 0000032211		Check No. 0004263734		Payment Handling: TS		
Invoice Number	Invoice Date	Business Unit	Voucher ID	Gross Amount	Discount Taken	Paid Amount		
FF42734Q414	Feb/01/2015	14010	01561227	498.00	0.00	498.00		
<i>TAS_CLT_CLT_MG:Town of Mineral Springs Q4 2014 fee</i>								
				Total Gross Amount	Total Discounts	Total Paid Amount		
				0004263734	Feb/06/2015	\$498.00	\$0.00	\$498.00

THE FACE OF THIS CHECK HAS A COLORED BACKGROUND



TIME WARNER CABLE
SHARED SERVICE CENTER
 7800 CRESCENT EXECUTIVE DRIVE
 CHARLOTTE, NC 28217
 1-866-892-8923

THE BANK OF NEW YORK MELLON
 Pittsburgh, PA
 60-160/433

0004263734

Date Feb/06/2015

Pay Amount \$498.00***

Pay ****FOUR HUNDRED AND NINETY-EIGHT AND XX / 100 DOLLAR****

NOT VALID AFTER 180 DAYS

To The Order Of **TOWN OF MINERAL SPRINGS**
PO BOX 600
MINERAL SPRINGS, NC 28108-0600

Will [Signature]
 [Signature]

THE ORIGINAL DOCUMENT HAS AN ARTIFICIAL WATERMARK ON THE BACK.

HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.

⑈0004263734⑈ ⑆043301601⑆ 008⑈5083⑈

Select your language preference: English

Transaction Details

Sort by date range

6 / May / 2015 Thru 12 / May / 2015

Summary

Verizon Rewards Payments In: USD \$0.00

Total Amount Out: USD \$50.00

[Print this page](#)

See an unfamiliar charge? [Click here](#).

My Account

<u>Date</u>	<u>Acct#</u>	<u>Memo</u>	<u>Type</u>	<u>(USD \$) Fee</u>	<u>(USD \$) Amount</u>
12-May-2015	XXX0236	Bank Transfer to XXXXXXX0871			-50.00

- *Expected Date: 05/18/2015*

MEMO

To: Mineral Springs Town Council
From: Rick Becker, Finance Officer
Date: July 2, 2015
Subject: Surety Bond for Clerk/Zoning Administrator

As the Clerk/Zoning Administrator has taken on increased duties, she has also been entrusted with the collection of larger sums of money. The Local Government Commission recommends that, in addition to the statutory bonds required of the Tax Collector and the Finance Officer, any other employees that handle more than \$100 of municipal funds at a time either be covered by a separate surety bond or by a “blanket bond” covering all employees.

Since a “blanket bond” is not permitted to take the place of the statutory bonds of the Tax Collector and Finance Officer, and the Clerk/Zoning Administrator is the only remaining employee that is not covered by a bond, it would make more financial sense to obtain a separate bond for the Clerk/Zoning Administrator rather than to obtain a more-expensive “blanket bond”.

The NC General Statutes direct that the governing body determine and authorize the amount of the bond for other employees. The Tax Collector is currently covered by the statutory minimum bond of \$10,000 at a premium of \$100 per year, and the Finance Officer is currently covered by the statutory minimum bond of \$50,000 at a premium of \$450 per year.

I recommend that Council authorize a bond of \$10,000 for the Clerk/Zoning Administrator at a premium of \$100 per year.

CONTRACT TO AUDIT ACCOUNTS

Of Town of Mineral Springs
Primary Governmental Unit

Discretely Presented Component Unit (DPCU) if applicable

On this 1st day of June, 2015,

Auditor: Robert M. Burns, CPA Auditor Mailing Address: _____

1135.Harding Place, Charlotte, NC 28204 Hereinafter referred to as The Auditor

and the Town Council (Governing Board(s)) of Town of Mineral Springs
(Primary Government)

and _____ : hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2014, and ending June 30, 2015. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCU's, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Discretely Presented Component Unit's (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2015. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent to: lgc.invoice@nctreasurer.com. Subject line should read "Invoice – [Unit Name]". The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. **Fees listed on signature pages.**
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Discretely Presented Component Unit's (DPCU) if applicable

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and Invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #22 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

17. Special provisions should be limited. Please list any special provisions in an attachment.

No Single Audit required.

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of February, 2015. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.)

Town of Mineral Springs

Governmental Unit

Discretely Presented Component Unit's (DPCU) if applicable

Town of Mineral Springs

- FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

\$5,000.00

Audit

Preparation of the annual financial Statements

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Robert M. Burns, CPA

Name of Audit Firm

By Robert M. Burns

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date 6/01/2015

Email Address of Audit Firm

RMBCPA @ AOL.COM

Governmental Unit Signatures:

Town of Mineral Springs

Name of Primary Government

By

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A
Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date

** If Governmental Unit has no audit committee, mark this section "N/A"

Town of Mineral Springs

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By
Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date
(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Date Primary Government Governing Body
Approved Audit Contract - G.S. 159-34(a)

**Robert M. Burns
Certified Public Accountant
1135 Harding Place
Charlotte, NC 28204
(704) 377-6525**

June 1, 2015

The Town Council
The Town of Mineral Springs, NC

We are pleased to confirm our understanding of the services we are to provide the Town of Mineral Springs for the fiscal year ended June 30, 2015. We will audit the financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Mineral Springs as of and for the fiscal year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Mineral Springs' basic financial statements. Such information, although not part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Mineral Springs' RSI in accordance with auditing standards generally accepted in the United States of America, the limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Mineral Springs' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other record used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

We will prepare a draft of the financial statements from the information you have provided. You are responsible for reviewing and approving the final draft before it is published.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and the other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) other where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include in our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us and significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supports the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies use and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during an audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Mineral Springs' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

We expect to begin our audit on approximately September 1, 2015 and to issue our reports no later than October 31, 2015. Robert M. Burns, CPA is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$5,000.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based

on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Town of Mineral Springs and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Robert M. Burns CPA

Response:

This letter correctly sets forth the understanding of Town of Mineral Springs

Management signature: _____

Title: Finance Officer

Date: _____

Governance signature: _____

Title: Mayor

Date: _____