

Town Council Members

Valerie Coffey – 2019 ~ Jerry Countryman – 2017 ~ Lundeen Cureton – 2019

Janet Critz – 2017 ~ Bettylyn Krafft – 2017

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**Town of Mineral Springs**  
**Mineral Springs Town Hall**  
**3506 S Potter Road ~ Mineral Springs**  
**Town Council**  
**Public Hearing / Regular Meeting**  
**June 8, 2017 ~ 7:30 PM**

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**Agenda**

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1. **Opening**  
The meeting will be called to order, an invocation will be delivered and the Pledge of Allegiance will be recited.
2. **Public Hearing – 2017-2018 Proposed Budget**
3. **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.
4. **Consent Agenda**
  - A. May 11, 2017 Regular Meeting Minutes
  - B. April 2017 Tax Collector's Report
  - C. April 2017 Finance Report
5. **American Red Cross – Sheila Crunkleton**  
Ms. Sheila Crunkleton will make a brief presentation and request funding from the town.
6. **Turning Point – Ashley Lantz**  
Ms. Ashley Lantz will make a brief presentation and request funding from the town.
7. **Consideration of the 2016-2017 Non-Profit Contributions**  
The council will consider the 2016-2017 non-profit contributions.
8. **Consideration of the 2017-2018 Proposed Budget**  
The council will consider approving the 2017-2018 proposed budget.
9. **Consideration of an Audit Contract with Kendra Gangal CPA, PLLC**  
The council will consider approving the audit contract with Kendra Gangal CPA, PLLC.
10. **Staff Updates**  
The staff will update the council on any developments that may affect the town.
11. **Other Business**
12. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
May 11, 2017 ~ 7:30 PM

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Minutes Draft

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The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, May 11, 2017.

**Present:** Mayor Frederick Becker III, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Janet Critz Councilwoman Lundeen Cureton, Councilwoman Bettylyn Krafft, Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin and Deputy Town Clerk/Tax Collector Janet Ridings.

**Absent:** Mayor Pro Tem Peggy Neill.

**Visitors:** Margaret Brantley, Spiro Kaltsounis and Linda Smosky.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of May 11, 2017 to order at 7:31 p.m.

1. **Opening**

- Councilwoman Critz delivered the invocation.
- Pledge of Allegiance.

2. **Public Comments**

- Spiro Kaltsounis – Mineral Springs property owner.

3. **Consent Agenda**

- **Councilwoman Coffey** made a **motion** to approve the consent agenda which contained:

- A. April 13, 2017 Regular Meeting Minutes
- B. March 2017 Tax Collector's Report
- C. March 2017 Finance Report

**Councilwoman Krafft** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and Krafft  
Nays: None

#### 4. **Council on Aging – Linda Smosky**

- Ms. Linda Smosky thanked the council for the support they have given Council on Aging in the past. Ms. Smosky noted she was not speaking just for herself, but also for the staff on Council on Aging and their Board of Directors. When Ms. Smosky comes and talks with the council she always shares it with them, so they are very much aware of the support they are getting from the town. In addition to the support the town gives Council on Aging financially, Ms. Smosky commended and thanked the council for the support they give, it not only helps them meet their goals and mission, but it also helps the residents of Mineral Springs. When the council listens to what she has to say and when they learn and they know what Council on Aging does, they can be an advocate for the residents of Mineral Springs. Ms. Smosky feels they do, because they know what Council on Aging does and they can connect the residents with the services that are provided. If the council knows someone that is turning 65, they can tell them to call Council on Aging and they will help with your decision about Medicare. If they know someone in Mineral Springs who has no family here and they need some grab bars installed in their bathroom, they can tell them to call Council on Aging; they have volunteers who will do that. If you know someone who has difficulty with personal care (bathing or washing their hair), they have aides who can go out and do that. There might be a caregiver who is providing for someone who has dementia and they are on call 24/7 and they need a break, you can tell them to call Council on Aging and they can get a respite. By making those connections it's good for everybody, because you are not only helping Council on Aging to provide the services, but you are helping the people in your community, which is invaluable and it is really what everybody should be doing. Not every municipality takes their responsibilities as seriously as Mineral Springs does; Ms. Smosky was not "just saying that". Ms. Smosky has had the experience of going to quite a few municipalities and the atmosphere is very different.
- Ms. Smosky referred to the handout she had provided to the council and noted there were some statistics that she would like them to take a look at. Ms. Smosky put together a few things that might be of interest to the council. The website was just updated – Ms. Smosky encouraged the council to go take a look at it; there is a lot of information on there, including a three-minute video they did this summer, which talks about their in-home services. Last October, they had 1,369 visits to the website, which Ms. Smosky thought was a lot for a small agency like theirs; this past January it was up to 1,442. At the first of the year they usually get an increase in inquiries from family members, because they have gone home over the holidays to visit their family and they find that maybe mom is slipping a little bit and she could use a little help. Ms. Smosky referred to the handout, which she was not going to read, but she thought the council would like to see it. Ms. Smosky reminded the council of the building (next to theirs) they purchased last year where they were planning to open an adult daycare; it was sad to say nothing has happened on that front. It is very difficult to get permits to do something like this, especially with an adult day care, so they've kind of given up that idea and what they are going to do is renovate the building and offer group respite, which means that they won't be licensed by the state, but they will be able to provide almost the same service. They just can't do it five days a week, they will only be allowed to do it four days a week, but with the population that they are targeting Ms. Smosky thought it was going to work well.

## 5. Catawba Lands Conservancy

- Catawba Lands Conservancy (CLC) Development Director Ms. Margaret Brantley stated she greatly appreciates partnering with Mineral Springs and their interest in conservation. “Conservation by Design”, Ms. Brantley loves it, it makes her heart sing that is what Mineral Springs is going by. Ms. Brantley gave a quick update on some of the things that have been going on in Union County and then overall with the CLC. Ms. Brantley reminded the council of the conservation easement the CLC has on several acres of land along Waxhaw Creek and explained that last year in December they closed on 31 more acres that were contiguous to that property. The Waxhaw Creek is a tributary to the Catawba River and it is really important, because it dilutes the pollution that the Catawba gathers as it goes through Charlotte. The CLC is really excited about this project and they are continuing to work with the landowners along Waxhaw Creek to make that bigger and bigger.
- Currently the CLC is working with a group of landowners in this area to conserve a local farm. Ms. Brantley can't say that it is going to go through, because land deals have a lot of variables, but it's looking favorable. It will conserve about 100 to 200 acres of local farm in this specific area of Union County.
- The Carolina Thread Trail (CTT) is one of the CLC's major projects. Mineral Springs has a great section here in the Mineral Springs Greenway. The CTT now has 260 miles on the ground over 15 counties. They have 171 miles of blueway, so if you are interested in paddling, they have tons of places to put in and take out. They have launched a capital campaign, which is in the silent phase, but Ms. Brantley announced to the council for their public minutes that they are going to be raising more capital to grant money back out into the community for sections of the CTT. The CLC has some lofty goals, but Ms. Brantley knows they are going to meet them.
- The CLC received a Women's Impact Fund Grant, which has funded a programming coordinator. They have so much interest in people getting out on the land and on the trails, that they have maxed out on the capacity of their staff, so this grant allows them to do a lot more of that, which is going to benefit the Town of Mineral Springs. The CTT is going to offer to volunteer (hopefully the town will take them up on this) to do two programs along the Mineral Springs Greenway and then one volunteer work day on the greenway where they can help clean up and maintain; doing things that will beautify this. Mayor Becker will be promoting it through his avenues and the CTT will be promoting this through the avenues. The CTT and CLC social media reaches about 10,000 folks, so they'll be reaching out to their people to have them come out to Mineral Springs to enjoy the greenway, enjoy the programming and to come work and beautify the area.
- Councilwoman Critz stated that it was so exciting to have a workday; her property backs up to part of the greenway and creek and with all the torrential rains we have had recently there is a lot of sections where there is just a lot of debris piled up that needs a lot of people in there pulling. Ms. Brantley commented that they have a wonderful Volunteer Outreach Coordinator – Vanessa Gore, who has done an amazing job. Ms. Gore has been with them four or five years and she has increased their volunteers to about 600 to 800 active volunteers, so they have a base that will be able to help Mineral Springs. Mayor Becker commented he was happy also to have the option of these additional guided hike days and he thought they could coordinate that with some others, like Ms. Brantley talked about, she

says a program, but a guided nature hike or an event like that. Mayor Becker sees those promoted on the CLC/CTT social media in various trails around the region. Ms. Brantley responded it's amazing and Mary Ann Harrison, who is their programming person, has done these great things, like owl prowls, where she takes people out and they look for owls and starlight gazes, she is super creative; she is an amazing person. Councilwoman Critz mentioned that she had quite a few owls and someone recently put an owl box up, although she didn't know who. Mayor Becker commented it was three of them and it was Evan Wunder, which was part of a Scout project. There are three Barred Owl boxes and 24 Nuthatch houses; Evan is willing to help with the program and do some bird explanations.

6. **Consideration of Appointing a Board of Adjustment Member**

- Mayor Becker announced Councilwoman Coffey as the Board of Adjustment volunteer (from last month). The council can decide if they wish to accept Councilwoman Coffey's willingness to serve on the Board of Adjustment.
- **Councilwoman Critz** made a **motion** to accept Ms. Coffey's application (she appreciates her volunteer spirit) and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and Krafft

Nays: None

7. **Consideration of Amending the Nuisance Ordinance Policy**

- Mayor Becker explained there had been a lot of discussion and its sort of built up over the week on some of the problems we have had that have cropped up with management of our recently adopted Nuisance Ordinance; some abuse that's creeping in and some difficulties/problems. Some of the council has gotten some of the emails staff has. The council worked very hard to try to make this bulletproof, but we have one citizen who has decided to abuse the reporting process. In the first six weeks, we had four legitimate complaints about relatively well known problems in the town; we had heard about them before and they came in through channels. Suddenly at the end of April, (Mayor Becker thought the council was copied on this with an email to the clerk) we were hit with a list of 14 violations from somebody who had taken it upon himself to do what we promised we weren't going to do: he is driving around the town and seeking out problems all over town and reporting them. Mayor Becker stated, "we became very concerned in the tone of the emails, you saw some of them, was very confrontational and basically this is just the beginning". That's not the words that were used but... So, staff began to discuss the problems, could we modify the reporting process, limit people to a certain number of complaints per year. Mayor Becker explained that he discussed it with our attorney and he believed Councilwoman Critz has and that didn't seem like a legally viable or even a practically viable solution, so we are up in the air and don't know what to do. Mayor Becker explained what he thought was happening (in his opinion), with four complaints, we just got our bill for April and Mr. Ganus has done a very fair bill, he has done a very good job in handling those complaints, plus receiving three of the fourteen and not even doing any major investigation, the bill is up to \$634 for the first month of enforcement; that's reasonable. We have 11 that he hasn't even touched yet and that's the tip of the iceberg. The other problem is some of these are nuisance structures and Mayor

Becker doesn't know if this council remembers a very nice, very large man (he must have played football in school) who was very concerned about his property where he had an old home place that was falling down and it was a life estate of his daddy and his mother was alive and there were going to be problems, he was concerned about that being a subject. "Well, guess what, that has been reported, so now he will be subject to the extreme cost of demolishing that property, which isn't visible from the street, it's behind trees, it's hurting nobody, so these are problems both to our citizens as victims of this abusive reporting and seeking out problems, seeking out sign violations (well, that's zoning, we are talking nuisance) and then the cost of enforcement to the taxpayers with these bills to N-Focus are going to be escalating, so we need to figure out a way to make this stop", Mayor Becker said. It reminds Mayor Becker of a situation, let's say we opened a swimming pool, we worked for two years on planning it, we spent \$750,000, we opened a community pool, we did everything by the book, everything was right, we worked our fingers to the bone and the thing opened and the first month three children died of brain eating amoeba disease, we were attacked by a parasite, we would have no choice, but to close the pool. No matter how hard we work, we've got to fix this before we can expose our community to this parasite; that's kind of where we are at with our Nuisance Ordinance, we have been infected by a parasite and we need to find a way to fix this. Mayor Becker stated he was going to turn it over to Councilwoman Critz, because she had a long conversation with our attorney (he didn't want to monopolize the conversation) looking at possible things that a lot of them may involve. "We talked about suspending the ordinance, but that's kind of a legal term that has no meaning and really what you need to do is possibly repeal the ordinance pending further study and then readopt when you have come up with a process to protect our community from abuse", Mayor Becker said. Mayor Becker hoped he had elaborated the problem and noted that they were going to look at some possible solutions.

- Councilwoman Critz stated she would just hit a couple of the high points here and then certainly each council member has a feel or feelings on the subject; hers has been quite conflicted at times. The first thing Councilwoman Critz went to was our "municipal bible" and it is sort of vague, so she went from there to our attorney, because she felt like she needed to know if we try to fix, what we now have evidence of as being loopholes or means of using this ordinance as a tool to police the community and to cause unfair advantage to people going around the community. These are things that if you look back at our minutes of our public hearing, we said multiple times statements such as, "our intent for this ordinance is for this to be a tool for the community to use for extreme situations where there could be environmental damage or property damage, that it was not intended to be policed". None of us were planning to be the Nuisance Ordinance police and it was not intended for that and yet we have seen it used as that, so Councilwoman Critz began to feel like it was their responsibility, as councilmembers, to protect and serve this community. It is like Mr. Kaltsounis said earlier, he knows that the council has worked hard to come up with the things that we have done and they have. Councilwoman Critz did not think this is a reflection on the fact that they haven't worked hard, she thought it was a reflection on the fact that someone has found a way to take this ordinance and use it as a weapon or a tool against our neighbors, our community and it is being abused and misused; grossly misused. Councilwoman Critz explained she felt a responsibility to stand between the abuser

and our community in this, so speaking to Attorney Griffin in looking at a variety of ways to try and tweak it to correct the problem without repealing the Nuisance Ordinance altogether, Attorney Griffin assured her that we really can't do that without opening ourselves up to a legislative and judicial situation that we can't guarantee that we can fix. The Institute of Government handbook pretty much says the same thing. "Band-aiding" things that come to a situation where they are not working properly is typically not the best solution, so by repealing this we basically stop the ordinance dead in its tracks and basically it gets tabled, it's ineffective, it's gone. It does not prevent us from further research and coming back to this using the foundation. "I don't believe for one second that the foundation of this ordinance is wrong. I think the planning board did a great job and foundationally is correct. I think there is some wording and some tweaking that we've got to look at", Councilwoman Critz said. Attorney Griffin assures Councilwoman Critz that we can, by repealing this, the policy just comes to an end and no way, shape or form prevents us from picking it back up, going back to it, bringing it back alive at a future date when we have had a chance to do a little more research on wording and see how other communities have corrected. We are not the first municipality to have an ordinance that had very good intentions and worked very hard on misused. Councilwoman Critz thought the only responsible thing at this point for the council to do was to repeal the ordinance and start over; fortunately we will not have to start from scratch, we will start with the foundation of the ordinance that we have, but we will do further research. On Monday, Councilwoman Critz will be contacting the Institute of Government setting up an appointment and will be planning a trip to Chapel Hill to spend the day there talking to the "powers that be" to see if she can't get more information on exactly their formulas (how they have handled certain problems/this kind of thing) and always running this through the filter of our own attorney who can let us know no matter how good of intentions we have or how hard we try, we need to be sure that we can legislatively and judicially provide the community with something that will actually do what we intended to do. Councilwoman Critz thought the council made themselves perfectly clear in their public hearings what their intent was and she didn't know any way they could have foreseen the excessive abusiveness that has taken place, so she certainly doesn't want to make a motion at this point until everyone has had an opportunity to weigh in on this issue.

- Councilman Countryman stated that he felt it was really a sad day in that, as a board and certainly with the assistance of the planning board, they worked very hard to put this program together with the intent of obviously improving the appearance of our community, the congeniality of our community, the livability of our community, but it's become very apparent very quickly that there is one individual in this community that has a vendetta against this board and will do anything that he can to create issues and disturbances by which they have to deal. As Councilman Countryman's colleague so clearly and plainly stated, "it was not our intent with the initiation of this ordinance to do anything other than provide a vehicle and means by which in those very rare circumstances we had a situation we needed to deal with, we had the ability to do so and we very effectively communicated during our public hearing that it was not our intent, our will or our desire to be policemen in the community and go out and look for these problems". Councilman Countryman commented "sadly, there is one individual in this community, his name is Charles Bowden and he has taken it upon himself to be

the community policeman. I think his intention is probably not honorable and he would debate that with me; however, his intention is to create a financial hardship for this board and to create an ill feeling within the community, so I think it is imperative that we take steps to ensure that he cannot continue to victimize the community as he has and I'm in favor of taking steps this evening that will bring that problem to an end".

- Councilwoman Coffey stated that the council did as much due diligence as humanly possible in putting this together, getting the legal advice that they thought was best to their knowledge to meet the constituents of our town's desires and what they believed would help to grow this town by improving it by getting rid of dilapidated buildings, situations that create health hazards to their constituents as well as to themselves; it is the council's responsibility to do everything they can that will alleviate situations without their constituents becoming bankrupt. Councilwoman Coffey commented that the council never spoke for the constituents of this community, they could never speak for them in saying they would not police, they could not do that, they stated that they as a board would not police, that is not what the council does, that's not what N-Focus is doing, that was not their job and that was not in the description whatsoever. Councilwoman Coffey continued that the council has to realize (not meaning any harm) that they can't look at anyone badly, because they picked up the ordinance and read it and said, "well I am going to report this one, I'm going to report that, I'm going to report", the council can't hold that person responsible for that because they did according to what we had formulated. That person had that right, because that's a citizen, that is not this board; therefore, according to the rules that were in the Nuisance Ordinance, that person filed complaints, viable complaints Councilwoman Coffey did not know, N-Focus would have to make that decision; that is not what the council does. That person went by the ordinance as far as Councilwoman Coffey knew and it would be up to N-Focus to investigate and determine at \$67 an hour. Councilwoman Coffey reiterated the council did their due diligence, spent the time, the man-hours, the money, got the legal advice and it seemed to be what we needed; however, she is hearing that because we've had so many reports of violations it superseded what the council foresaw as being a financially feasible avenue to continue on. When you put an ordinance in place you have to be ready to stand behind it and enforce it, the enforcer is N-Focus, that's not the council, so that's all Councilwoman Coffey has to say on it. The person that made the complaints did according to the ordinance as far as Councilwoman Coffey knew and she hasn't been to the 13 properties and that person is a citizen within their right according to this to make those complaints.
- Councilwoman Critz stated she didn't know that she could like strongly disagree with anything that Councilwoman Coffey was saying, but she would like to correct something she said earlier on the planning board. "The planning board was not involved in this, that was my error in judgment and statement, it was the council, as well as strong public input, which involved a survey, as well as a public hearing". Councilwoman Critz stated that there was a financial aspect to this for sure, that they can't ignore, but that is not the worst offense here, to her the worst thing that has happened here is that someone is abusing their right, they are taking the ordinance and... Councilwoman Critz stated that she foresees and she doesn't want to say this now, because she thinks that at some point you need to hold your cards close to your chest and that is what she is trying to do right now, she is trying



to hold her cards a little close to her chest right now and so by doing that she is going to limit what she says here, but what the gist is that there are some apparent loop holes in some of the wording that will allow someone who is a citizen and has the right to make a complaint to abuse that. This is what Councilwoman Critz thought the council could improve upon, but she didn't think they could do it tonight without throwing a band-aid on a very big sore, which is why she would like to see the council repeal it, take it back to the drawing board and take a step further than what they went before to see how this could be better worded and better organized. "We cannot prevent, nor should we, every potential problem, but we are, I believe, responsible to stand, when there is an obvious problem and obvious abuse, to stand between that abuse and our constituents to the best of our ability", Councilwoman Critz said.

- Councilwoman Coffey offered she would also be on record as stating "that there hasn't ever been a perfect document created, so we are not going to get there". Councilwoman Critz agreed, but explained that she thought there was room for improvement, holding her cards close to her chest here.
- Councilwoman Krafft stated that she was in total agreement with Councilwoman Coffey, she believed that when you put forth an ordinance (our documents are living breathing documents) that sometimes you find that there are errors and sometimes you find that there are things that you could do better, hindsight is always 20/20, but she believes that the individuals that made complaints as citizens have the right to make those complaints based on an ordinance that we approved. Councilwoman Krafft does not see any abuse of doing that as it has been stated, only because the ordinance is there and it was applied and she can't criticize anybody for doing something that is on paper that the council approved. With that being said, Councilwoman Krafft commented it is a financial thing that she pretty much anticipated and they all said in the beginning they would have an influx, but there are possibilities for improvement and that we need to take a step back and look at it further and she is okay with that, but know that anything that is put out there, everybody has a right to take it and apply it; that's what we are here for.
- Councilwoman Cureton agreed and commented "you can't do what I'd like to do, so I agree, I won't say what I'd like to do".
- Councilwoman Critz explained the one thing Attorney Griffin brought to her attention was that this would give the council time to view this well, so that it could possibly prevent the abuse or overly used or however you want to state that fact and that they could be sure that they are wording it in such a way that they are going to stand the test of time through a judicial challenge. Councilwoman Coffey shared that Mineral Springs is not alone, Waxhaw made Channel 9 News, because some 85 to 90-year-old lady hadn't cut her grass according to their ordinance. Guess what? She still has to cut that grass. The family complained, but she still has to cut the grass. Councilwoman Coffey was just saying "we are not by ourselves". Councilwoman Critz agreed and stated, "but we are new at this". Councilwoman Coffey replied, "we are all in this together". Councilwoman Cureton responded, "plus when they checked the police department, their grass was as tall as the lady's grass". Councilwoman Coffey explained the only reason she threw that out there was [to say] that we are not by ourselves, everybody has challenges with their ordinance no matter how tight you think they are. Councilwoman Critz asked Attorney Griffin if she were wrong in saying she thought the main reason that

he recommended repealing it was so that Mr. Bowden couldn't go back to the original document and claim any previous right, by repealing it now it is just "dead in the water" and he can't go back to that ordinance and demand any rights under that wording, so then we would have the chance to look at it again and deal with that without any previous right. Councilwoman Critz asked if what she was saying was correct. Attorney Griffin responded that part of what Councilwoman Critz was saying was correct, but he didn't think they individualized it, what they talked about was problems that Mineral Springs was facing and obviously someone mentioned where they thought the problem was coming from. They talked about it in terms of not doing this to prevent a particular person from making these complaints, but anyone could not avail themselves from making complaints over again; if there is a good way to do it. Attorney Griffin didn't know how they were going to look at that unless they stop this one, unless they want to continue with it and suffer the consequences of cost and everything else until they can appoint a study committee or do some further research as to how you limit one's ability as a citizen to make complaints. The purpose behind it was to encourage complaints Attorney Griffin thought. Councilwoman Krafft asked if the complaints that have already been filed would go forward if the council repealed the ordinance today, because they are under ordinances that were active at that point or does that make them null and void, because the ordinance has been removed. Attorney Griffin responded when you repeal an ordinance you don't have an ordinance to enforce. Mayor Becker responded "they would be". Councilwoman Critz responded "that's the positive part of this, it gets tabled and we have a chance to look at it and review it without being under the gun to enforce anything while we're trying to fix it, so that we cannot be so multitasking. I think if we try to band-aid this we will probably come out with not really fixing the problem right". Mayor Becker shared that he did think about (in terms of what Attorney Griffin said) the idea that several complaints that are actually in process (asking Attorney Griffin to correct him if he was wrong), it sounds, "oh, we are going to throw all that work and all that process by N-Focus out, but really if we didn't, if we allowed it to continue we'd change the ordinance while it's in effect and those people are being treated a certain way, those violators, and then we make some changes that we finally get adopted in three months and they are different. Now they have been prosecuted or dealt with under an old ordinance, we've changed the ordinance, now our standards have changed". Mayor Becker thinks that gets us in more trouble. Mayor Becker thinks if it is repealed and those enforcement actions are suspended, then when we come back with an ordinance that we've hopefully removed some of the abuse potential then those people can re-complain, they will be on the same page and we won't be governing earlier complaints and later complaints by two different standards, which Mayor Becker thought would really be a bad thing to do; that could result in confusion and legal action. Mayor Becker shared that Attorney Griffin says, "the court house is open from 8:00 a.m. to 5:00 p.m. five days a week", so you never know if somebody wants to sue you. Attorney Griffin commented that you get into the fairness issue, that's for you people to deal with, not him, but it reaches a point sometimes that it becomes legal. If you go ahead with these and how they are treated and you tweak it a little bit, people could fuss at you. Mayor Becker added "then new people are treated differently, that is legislatively probably that's not fair". Councilwoman Critz noted that towns do this all the time; they repeal ordinances and rework them. Councilwoman Coffey reiterated that she wanted to make sure

that the council understands that no matter what ordinance is in place, everybody has the right. Councilwoman Critz responded “no, we are not trying to prevent anyone from having the right, we are trying to prevent it from being abusive”. Councilwomen Coffey and Krafft both responded, “there is no such thing”. Councilwoman Critz replied, “well again, holding my cards to my chest here, there is some wording that I believe can be enhanced or improved”. Councilwoman Coffey stated that was not what she was disputing, she was just saying she didn’t think that is going to be the case. Councilwoman Critz replied that Councilwoman Coffey might be right and she might be wrong, but she didn’t think... Councilwoman Coffey commented “red lights are up, some choose to stop, some chose to go through. How do you...” Councilwoman Critz responded she just thought they had to try, she agrees with Councilwoman Coffey, but knowing this they at least have to try. Councilwoman Coffey replied she was not disputing that at all, she was just saying the same situation will be present as the new document comes into place; everybody will have the right. Councilwoman Critz commented if it happens, that they have done everything else they could do and they have improved wording and they have gone back to the Institute of Government and through the legal and went through Attorney Griffin and there are still abuses that take place then they will have to accept that. Councilwoman Coffey replied, “but they are not abuses, that’s the only thing I want to say, they are not abuses if it’s to the standard that we put in place. We really need to strike that; it’s not abuse”. Councilwoman Krafft commented, “it’s not abuse, it’s his right”. Councilwoman Coffey added that it was a person’s right to file a complaint based on the ordinance. Mayor Becker stated the ordinance needs to be changed so that... Councilwoman Coffey responded, “okay, I got that, I got that”. Councilwoman Cureton asked couldn’t it be so one person couldn’t file so many complaints. Councilwoman Critz responded that’s one of the things they are holding. Councilwomen Krafft and Coffey responded, “you can’t do that”. Councilwoman Krafft explained that’s like telling you you can’t talk, because you are only allowed to have freedom of speech for five minutes. Mayor Becker stated that was the original thought that he had brought up, he thought that was an easy thing and that’s what prompted the decision with the attorney and Attorney Griffin basically said that. It’s not really a legally enforceable policy Mayor Becker didn’t think and he didn’t know what the answer.... Mayor Becker commented he was going to say one more thing, it will break his heart and he won’t even want to have a Nuisance Ordinance if they have a situation where we have citizens who have large pieces of property or who have smaller pieces of property that are well shielded where a situation has been the way it was, an old shed, an old barn, it’s been there for 20 years, 50 years, it hasn’t disturbed a neighbor, it hasn’t disturbed the public driving by, because they can’t see it and these people are now being hit with the hammer of our authority just because a citizen wants to abuse his right to file those complaints to hurt people; “that breaks my heart”. That’s not what we wanted to do, we didn’t want to attack those citizens. Councilwoman Critz commented, “and that’s the only thing I would like for us...” Mayor Becker asked if the council could fix that. Councilwoman Critz continued “to look at fixing, is how we could possibly allow the right, we don’t want to stop someone’s right to complain or even the right things that need fixing to be eliminated, but we need to protect the others that are just being done to harass or harm someone. That’s what we need to figure out, I think, I’m not sure”. Councilwoman Coffey asked if she was understanding things

correctly this evening, repeal is the way to go? Councilwoman Critz responded, "that's my opinion".

- **Councilwoman Coffey made a motion to repeal the Nuisance Ordinance and Councilwoman Critz seconded.** Mayor Becker stated, "I even drew up, in case it was, as the attorney says, if you are going to do something you make it as short as it can be and this is a copy of, he's seen it, as short as it gets and we hold our cards close to our chest". Councilwoman Critz made a personal commitment to the council to do further research and will be going to Chapel Hill to meet with the Institute of Government. Mayor Becker stated there was a motion to repeal the ordinance tonight by Councilwoman Coffey and a second by Councilwoman Critz; there has been a lot of discussion. Mayor Becker asked if there was any further discussion. Mayor Becker read the ordinance: "Whereas the Town Council of the Town of Mineral Springs finds that it is in the public interest to repeal an ordinance enacting the regulation of public nuisance conditions, private property O-2017-01 adopted on March 9, 2017. Now therefore be it ordained by the council of the Town of Mineral Springs, NC. The following: Part 1: Mineral Springs Ordinance O-2017-01 Titled an Ordinance Enacting the Regulation of Public Nuisance Conditions Private Property is hereby repealed. Part 2: This ordinance shall be effective as the date of its adoption." *The aforementioned motion by Councilwoman Coffey was passed unanimously as follows:*

*Ayes: Coffey, Countryman, Critz, Cureton and Krafft  
Nays: None*

- O-2017-02 is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE REPEALING ORDINANCE O-2017-01  
O-2017-02**

**WHEREAS**, The Town Council of the Town of Mineral Springs finds that it is in the public interest to repeal "AN ORDINANCE ENACTING THE REGULATION OF PUBLIC NUISANCE CONDITIONS, PRIVATE PROPERTY, O-2017-01", adopted on March 9, 2017;

**NOW, THEREFORE BE IT ORDAINED** by the Council of the Town of Mineral Springs, North Carolina, the following:

**PART ONE:** Mineral Springs Ordinance O-2017-01, entitled "AN ORDINANCE ENACTING THE REGULATION OF PUBLIC NUISANCE CONDITIONS, PRIVATE PROPERTY" is hereby repealed.

**PART TWO:** This ordinance shall be effective as of the date of its adoption.

Adopted this 11<sup>th</sup> day of May 2017.

\_\_\_\_\_  
Frederick Becker III, Mayor

Attest:

\_\_\_\_\_  
Vicky A. Brooks, Clerk

- Mayor Becker expressed his appreciation for everyone's help on this; it's really a delicate serious issue. We will continue to serve the best interest of this community and will make it right; as right as we can.
- Attorney Griffin asked if it passed by two-thirds. Mayor Becker responded five out of five. Attorney Griffin responded, "that's two-thirds". Mayor Becker explained as an ordinance you need to have two-thirds, otherwise you have to have two votes, [another one at] the next meeting. We will move forward and there is plenty of time to go and we have no problem with our N-Focus contract, it's hourly, so it can even stay in effect Mayor Becker thought. Councilwoman Coffey asked why would they leave it in effect. Mayor Becker commented it ends the end of this fiscal year anyway, so if we have anything adopted in the future we can reestablish a contract. Councilwoman Coffey responded they didn't need a contract; there is nothing to enforce. Mayor Becker replied at this time there isn't. Mayor Becker thanked the council for moving forward with that and noted they all had a lot of soul searching if they can do something better, because he is committed to doing something better and he knows this board is too. "I have so much faith in this board and it turned into something we didn't want it to turn into", Mayor Becker said.

**8. Consideration of the 2017-2018 Budget and Calling for a Public Hearing**

- Mayor Becker explained all the council would have to do is call for a public hearing on June 8, 2017 for the budget; there is virtually no change. The estimated revenues have been shown, which enabled an increase in the budget. Most of the appropriations for the expenditure side are identical to last fiscal year as the council knows from last month. A few things have been added, there is a new source of revenue, which Mayor Becker may have mentioned in passing, and he is estimating the Beer and Wine tax revenue at \$12,700. It is a very mystical formula out of the Department of Revenue, which they haven't calculated yet; we will be getting that any day now for last year.
- Mayor Becker pointed out that the electric sales tax is an important source of revenue. Most of the council recalls when the legislature was tinkering with the sales tax collection procedures and were going to move that electric sales tax into the conventional sales tax basis; it probably would have cut our \$200,000 annual income down to \$15,000 based on the way those formulas work. We weren't alone, it was statewide, but the League of Municipalities and small municipalities got that straightened out. Mayor Becker explained he never really expressed that to the board, but he has finally put it in the budget analysis, because he thought everyone should really understand it. They pegged your electric, telecom and cable to the 2013-2014 collections for your municipality, that was your base amount regardless of what the real collections were. If you had more houses built, which increased electric customers, that new money would be based on the way normal sales tax was based, so we are not getting what we used to get on that new money; we are getting a teeny weenie piece just like we get for regular sales tax, but we're held harmless. That was a hold harmless provision they did put in, so we are kind of secure with the \$205,000. For the past three years, the electric sales tax has been pretty steady between \$205,000 and \$210,000; however, it used to go up \$10,000 a year as we got users, it's not doing that any more, it's trickling up. Mayor Becker explained he just wanted to caution the council, while it looks like that source of revenue is secure, as long as Parkdale Mills stays in operation, it's not going to increase as much each year as it used to. We can get 100 new

houses built in Copper Run in a three-year period and we are not going to get what we would have gotten for electric use by those new houses, so it slows us down, but it is still a huge source of income and we are getting it. Councilwoman Critz stated she appreciated the extra information; it's helpful.

- **Councilwoman Critz** made a **motion** to accept this budget, order a copy placed with the clerk and call for a public hearing on June 8, 2017 at 7:30 p.m. at the Mineral Springs Town Hall on the 2017-2018 budget and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and Krafft  
Nays: None

## 9. **Consideration of Closing out Capital Project Ordinance**

- Mayor Becker explained that the sidewalk repair was finished and he did not anticipate any significant expenditures on our part; therefore, the Capital Project Ordinance can be closed out. It is about \$13,000 under the revised budget, which they kind of expected after they had to up the budget so much the first time. Mayor Becker stated he had given the council the statements and it will appear in the year-end final statements, but he wanted to give the council the information that the actual ordinance called for, so they could see what it is.
- **Councilman Countryman** made a **motion** to close out the Capital Project Ordinance on the city park O-2017-03 and **Councilwoman Krafft** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and Krafft  
Nays: None

- O-2017-03 is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

### **ORDINANCE TO AMEND AND CLOSE OUT THE PROJECT ORDINANCE AUTHORIZING DESIGN AND CONSTRUCTION OF A PARK ADJOINING THE TOWN HALL**

**O-2017-03**

**WHEREAS**, the multi-use park adjoining the town hall has been completed and all interfund transfers authorized under the original Capital Project Ordinance O-2014-02 adopted on April 9, 2015 and amended by O-2015-01 on October 15, 2015 have been made;

**NOW, THEREFORE, BE IT ORDAINED**, that pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following project ordinance is hereby adopted for the purpose of closing out the project fund:

**Section 1:** The project has been completed as described and authorized in Section 3, and involved the design and construction of a multi-use park consisting of approximately 16,000 square feet on property owned by the Town of Mineral Springs adjacent to the town hall at 3506 South Potter Road. This park was intended to serve the broadest possible cross-section of citizens, with paved walkways, sitting and picnic areas, open lawn areas, and play and activity features.

Stewart Incorporated, located at 200 South College Street, Suite 720, Charlotte, North Carolina provided design, permitting, construction bid assistance, and construction management services for this park project.

H. C. Rummage, Inc., located at 1201 Stafford Street, Monroe, North Carolina, provided major general contracting services between November 2015 and April 2016, and additionally completed an accessible walkway improvement in March 2017. Cunningham Associates of Charlotte, North Carolina, provided and installed the playground equipment in April 2016 under a separate contract.

**Section 2:** The following revenues were made available to complete those projects described in section 3:

Source	Budget	Actual
Transfer from General Fund	\$240,000.00	-
Transfers from General Fund, FY2014-15	-	\$5,715.03
Transfers from General Fund, FY2015-16	-	\$216,455.75
Transfers from General Fund, FY2016-17	-	\$5,625.76
<b>Total</b>	<b>\$240,000.00</b>	<b>\$227,796.54</b>

**Section 3:** The following amounts were appropriated for the projects of the Downtown Park Capital Project fund:

Expenditure	Budget	Actual
Design and Professional Services	\$27,000.00	\$26,684.29
Construction: General Contractor	\$164,800.00	\$164,667.00
Construction: Walkway Improvement*	\$4,798.00	\$4,798.00
Construction: Playground	\$35,202.00	\$27,390.81
Memorial Bricks	\$2,500.00	\$2,378.00
Contingency Allowance	\$5,700.00	\$1,878.44
<b>Total</b>	<b>\$240,000.00</b>	<b>\$227,796.54</b>

\*Approved 2/9/2017

**Section 4:** The Finance Officer has transferred funds from the General Fund balance into the Downtown Park Capital Project Fund in the amount of \$227,796.54.

**Section 5:** The Finance Officer has maintained within the Downtown Park Capital Project Fund sufficient detailed accounting records for the project authorized.

**Section 6:** The Finance Officer has reported annually on the financial status of the Downtown Park Capital Project Fund.

**Section 7:** No further interfund transfers are authorized for the Downtown Park project and the Downtown Park Capital Project Fund is hereby closed out with a zero balance.

**Section 8:** Copies of this Downtown Park Capital Project Ordinance Amendment/Closeout shall be filed with the Town Clerk and the Finance Officer.

**ADOPTED** this the 11th day of May, 2017.

\_\_\_\_\_  
Frederick Becker III, Mayor

Attest:

\_\_\_\_\_  
Vicky A. Brooks, Clerk

## 10. Staff Reports

- Ms. Janet Ridings announced that the Ulysess Howard property (tax map #05-033-036) had to go back up for a motion to resale; the person they had as the highest bidder wouldn't consent to closing, so it has gone back to being rebid. The process gets started all over again; it will be on the sheet [delinquent tax list] for a little while longer. Ulysess Howard is deceased and the daughter has not paid the taxes, so the county foreclosed on the taxes, because they had somebody who wanted to buy it and the person who submitted the highest bid would never consent to closing, so they have to go back and file a motion for resale; it will go back on the steps for bidding again. Mayor Becker commented that it was not a lot of taxes (in a dollar sense), but it does close an account for Ms. Ridings if the county can finally

get that sold; we will get approximately \$60 plus the accumulated penalties. Ms. Ridings calculated those to be \$102.

## 11. Other Business

- Councilwoman Critz stated she appreciated what Mr. Kaltsounis said and thought it was a legitimate consideration for the planning board to possibly consider the size of signs that are just in the commercial area for properties over a certain size. Councilwoman Critz referred to the public hearing when the town was in partnership with UNC Charlotte in 2005/2006 when we developed our conservation zoning and had developers involved and the University involved for a year and stated that she didn't think any of the council people or planning board considered any of our standards to be developer unfriendly and she thought our standards are very well placed; they certainly were when a lot of heart went into creating them, but she thought it was important for people to understand we don't want to be Charlotte, Monroe or Waxhaw. When this yearlong project with the University was done part of it was deciding what we wanted, there were four town hall meetings where the community was involved with how Mineral Springs would be branded. Councilwoman Critz felt it was reasonable to reconsider signs on commercial properties over a certain acreage and she would leave that to the zoning director to take up, but she certainly didn't have a problem with that being revisited. Councilwoman Critz referred to the comments from Mr. Kaltsounis about standards and explained that she hoped the developers didn't consider the town's standards unwelcoming and hoped they consider the fact that we are trying to create a branding in this community that is different and unique; a lot of time and energy and study went into it and it's really a compliment to many of the developers. "We've had several developers come back and say that they would not have necessarily done something the way they did it, but now that's it's done they are proud of it and so it was never intended to be arduous, burdensome or unwelcoming, but it is intended to be specific", Councilwoman Critz said. Councilwoman Critz referred to Ms. Brooks and stated she thought the planning board could look at the possibility of maybe allowing a little bit larger of a sign on commercial property over a certain size and then have it come back to the council. Ms. Brooks clarified that the one property Mr. Kaltsounis referred to is not business, it is residential, so it will not help him in that case. Mr. Kaltsounis commented the reason he put it there was because it's in the downtown overlay.
- Councilwoman Cureton shared with the council that last Saturday she was given a dinner in honor of her raising the \$1,200 for the Parkwood Booster and Band, which was very nice and she received a plaque and some flowers. Councilwoman Cureton thanked everyone who gave her a donation.

## 12. Adjournment

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

*Ayes: Coffey, Countryman, Critz, Cureton and Krafft*

*Nays: None*

- The meeting was adjourned at 8:42 p.m.



- The next regular meeting will be on Thursday, June 8, 2017 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

DRAFT

APRIL 2017  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

	2016	2015	2014	2013	2012
<b>APRIL 30, 2017 REGULAR TAX</b>					
BEGINNING CHARGE	61541.45	62154.4	64,340.51	64,896.71	66,096.20
TAX CHARGE					
PUBLIC UTILITIES					
DISCOVERIES					
NON-DISCOVERIES					
ABATEMENTS					
<b>TOTAL CHARGE</b>	<b>61,541.45</b>	<b>62,154.40</b>	<b>64,340.51</b>	<b>64,896.71</b>	<b>66,096.20</b>
BEGINNING COLLECTIONS	60229.93	61767.76	64,013.72	64,642.31	65,932.78
COLLECTIONS - TAX	257.13	11.07	0.60		
COLLECTIONS - INTEREST	13.19	2.71	-		
<b>TOTAL COLLECTIONS</b>	<b>60,487.06</b>	<b>61,778.83</b>	<b>64,014.32</b>	<b>64,642.31</b>	<b>65,932.78</b>
BALANCE OUTSTANDING	1,054.39	375.57	326.19	254.40	163.42
<b>PERCENTAGE OF REGULAR</b>	<b>98.29%</b>	<b>99.40%</b>	<b>99.49%</b>	<b>99.61%</b>	<b>99.75%</b>
<b>COLLECTION FEE 1.5 %</b>	<b>4.05</b>	<b>0.21</b>	<b>0.01</b>	<b>-</b>	<b>-</b>

Mineral Springs Prior Years Property Tax Report  
April 2017

April 30, 2017	2011	2010	2009	2008	2007	2006
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>	<b>\$65,443.06</b>	<b>\$52,276.82</b>	<b>\$51,397.02</b>
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42	\$1,056.90	\$779.12
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)	(\$150.55)	(\$50.50)
DISCOVERIES	\$61.82	\$321.61	\$46.46	\$46.72	\$117.44	\$417.27
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	(\$136.74)	(\$1,329.47)	(\$62.12)	(\$19.42)
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>	<b>\$64,881.95</b>	<b>\$65,113.97</b>	<b>\$53,238.49</b>	<b>\$52,523.49</b>
PREVIOUS COLLECTIONS	\$65,706.36	\$65,582.71	\$64,749.33	\$65,029.89	\$53,184.33	\$52,411.07
<b>PREVIOUS BALANCE DUE</b>	<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>
COLLECTIONS - TAX						\$0.00
COLLECTIONS - INTEREST/FEEs						\$0.00
GROSS MONTHLY COLLECTIONS						\$0.00
MISC. ADJUSTMENTS						
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,706.36</b>	<b>\$65,582.71</b>	<b>\$64,749.33</b>	<b>\$65,029.89</b>	<b>\$53,184.33</b>	<b>\$52,411.07</b>
<b>BALANCE OUTSTANDING</b>	<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.84%</b>	<b>99.85%</b>	<b>99.80%</b>	<b>99.87%</b>	<b>99.90%</b>	<b>99.79%</b>

# Mineral Springs Unpaid Property Taxes - Real and Personal as of April 30, 2017

Name	Tax Map Number	2011	2010	2009	2008	2007	2006
BOND, CELESTE B	06054063			\$27.92			
BRIDGES JAMES CORBETT	50084062						\$1.84
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					
CURVES OF MINERAL SPRINGS	50092178						\$8.54
CUSTOM DESIGN CONCRETE	50092179						\$8.54
D'AMICO, JAMES L	06054024	\$27.68	\$27.68	\$27.68			
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
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	\$8.54	\$7.43
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09			\$1.53
HERRON ENTERPRISES INC	50071162				\$8.78		
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	\$7.90	\$7.90
MATHENY, VERNA	455325	\$2.22					
MCDUGALL, SHERRY CARTER	06084001L	\$6.86	\$6.86	\$6.86	\$6.86		
METHENY, VERNA	50094323		\$2.22	\$2.44			\$2.38
R & D MASONRY INC	50092552						\$8.54
REALTY INVESTORS INC	50082898						\$1.02
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75				
WAXHAW ALL TILE	5009231				\$6.88		
WENDY GREENE AND ASSOCIATES	50093112						\$12.13
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	\$27.35	\$27.35
<b>Total</b>		<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>

## **Town of Mineral Springs**

# **FINANCE REPORT APRIL 2017**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**June 8, 2017**

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# Cash Flow Report FY2016 YTD

7/1/2016 Through 4/30/2017

5/15/2017

Page 1

Category Description	7/1/2016- 4/30/2017
<b>INCOME</b>	
Gross Receipts Tax	1,474.58
Interest Income	1,127.44
Other Inc	
Copy Charges	0.80
Festival 2016	
Misc	87.00
Sponsor	800.00
Vendor	585.00
TOTAL Festival 2016	1,472.00
Festival 2017	
sponsor	250.00
vendor	180.00
TOTAL Festival 2017	430.00
Sales Tax Refunds	1,722.55
Zoning	4,925.00
TOTAL Other Inc	8,550.35
Prop Tax 2016	
Receipts 2016	
Int	116.87
Tax	60,229.93
TOTAL Receipts 2016	60,346.80
TOTAL Prop Tax 2016	60,346.80
Prop Tax Prior Years	
Prop Tax 2007	
Receipts 2007	
Int	12.43
Tax	7.08
TOTAL Receipts 2007	19.51
TOTAL Prop Tax 2007	19.51
Prop Tax 2008	
Receipts 2008	
Int	24.40
Tax	29.10
TOTAL Receipts 2008	53.50
TOTAL Prop Tax 2008	53.50
Prop Tax 2009	
Receipts 2009	
Int	24.21
Tax	29.10
TOTAL Receipts 2009	53.31
TOTAL Prop Tax 2009	53.31
Prop Tax 2010	
Receipts 2010	
Int	21.07
Tax	29.10
TOTAL Receipts 2010	50.17
TOTAL Prop Tax 2010	50.17
Prop Tax 2011	
Receipts 2011	

# Cash Flow Report FY2016 YTD

7/1/2016 Through 4/30/2017

5/15/2017

Page 2

Category Description	7/1/2016- 4/30/2017
Int	19.17
Tax	29.10
<b>TOTAL Receipts 2011</b>	<b>48.27</b>
<b>TOTAL Prop Tax 2011</b>	<b>48.27</b>
Prop Tax 2012	
Receipts 2012	
Int	5.38
Tax	22.79
<b>TOTAL Receipts 2012</b>	<b>28.17</b>
<b>TOTAL Prop Tax 2012</b>	<b>28.17</b>
Prop Tax 2013	
Receipts 2013	
Int	22.23
Tax	56.43
<b>TOTAL Receipts 2013</b>	<b>78.66</b>
<b>TOTAL Prop Tax 2013</b>	<b>78.66</b>
Prop Tax 2014	
Receipts 2014	
Int	10.65
Tax	125.62
<b>TOTAL Receipts 2014</b>	<b>136.27</b>
<b>TOTAL Prop Tax 2014</b>	<b>136.27</b>
Prop Tax 2015	
Receipts 2015	
Int	24.89
Tax	337.58
<b>TOTAL Receipts 2015</b>	<b>362.47</b>
<b>TOTAL Prop Tax 2015</b>	<b>362.47</b>
<b>TOTAL Prop Tax Prior Years</b>	<b>830.33</b>
Sales Tax	
Cable TV	10,600.55
Electricity	109,371.02
Natural Gas Excise	180.13
Sales & Use Dist	13,676.82
telecommunications	2,281.67
<b>TOTAL Sales Tax</b>	<b>136,110.19</b>
Veh Tax	
Int 2016	40.84
Tax 2016	5,235.81
<b>TOTAL Veh Tax</b>	<b>5,276.65</b>
<b>TOTAL INCOME</b>	<b>213,716.34</b>
<b>EXPENSES</b>	
Uncategorized	0.00
Ads	459.19
Attorney	3,603.54
Audit	4,620.00
Capital Outlay	
Beautification	2,686.60
Greenway	11,480.00
Office	1,784.79



# Cash Flow Report FY2016 YTD

7/1/2016 Through 4/30/2017

5/15/2017

Page 3

Category Description	7/1/2016- 4/30/2017
TOTAL Capital Outlay	15,951.39
Community	
Donation	3,300.00
Greenway	9.50
Maint	3,554.81
Newsletter	
Post	913.19
Printing	2,275.11
TOTAL Newsletter	3,188.30
Parks & Rec	
Park	2,801.26
TOTAL Parks & Rec	2,801.26
Special Events	
Festival	2,880.99
TOTAL Special Events	2,880.99
TOTAL Community	15,734.86
Emp	
Benefits	
Dental	740.00
Life	520.80
NCLGERS	9,496.60
Vision	140.00
TOTAL Benefits	10,897.40
Bond	550.00
FICA	
Med	1,355.08
Soc Sec	5,794.02
TOTAL FICA	7,149.10
Payroll	1,377.52
Work Comp	1,681.61
TOTAL Emp	21,655.63
Office	
Bank	62.62
Clerk	28,500.00
Council	6,000.00
Deputy Clerk	7,250.25
Dues	6,517.00
Equip	2,593.07
Finance Officer	
Park Maint	2,630.00
Regular	23,700.00
TOTAL Finance Officer	26,330.00
Ins	3,307.64
Maint	
Materials	660.62
Service	7,984.09
TOTAL Maint	8,644.71
Mayor	4,000.00
Misc	164.40
Post	510.88
Records	4,350.00

# Cash Flow Report FY2016 YTD

7/1/2016 Through 4/30/2017

5/15/2017

Page 4

Category Description	7/1/2016- 4/30/2017
Supplies	2,548.15
Tel	5,692.61
Util	4,239.63
<b>TOTAL Office</b>	<b>110,710.96</b>
Planning	
Administration	
Contract	1,117.91
Salaries	24,640.00
<b>TOTAL Administration</b>	<b>25,757.91</b>
Misc	996.67
Ordinance Changes	577.00
<b>TOTAL Planning</b>	<b>27,331.58</b>
Street Lighting	1,253.21
Tax Coll	
Contract	1,064.86
Sal	1,500.00
<b>TOTAL Tax Coll</b>	<b>2,564.86</b>
Training	
Officials	141.42
Staff	170.00
<b>TOTAL Training</b>	<b>311.42</b>
Travel	1,102.80
<b>TOTAL EXPENSES</b>	<b>205,299.44</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	100,000.00
FROM MM Sav ParkSterling	30,000.00
TO Check Min Spgs	-30,000.00
TO MM Sav ParkSterling	-100,000.00
TO Downtown Park Capital Project Fund	-5,625.76
<b>TOTAL TRANSFERS</b>	<b>-5,625.76</b>
<b>OVERALL TOTAL</b>	<b>2,791.14</b>

# Account Balances History Report

(Includes unrealized gains)

As of 4/30/2017

Account	6/29/2016 Balance	6/30/2016 Balance	7/31/2016 Balance	8/31/2016 Balance	9/30/2016 Balance	10/31/2016 Balance	11/30/2016 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	33,915.89	33,952.73	20,896.71	13,103.41	47,295.27	38,215.59	28,103.14
McNeely Farms Escrow	0.00	21,195.02	21,195.92	21,196.82	21,197.70	21,198.60	21,199.47
MM Sav ParkSterling	525,465.96	525,573.65	505,683.99	495,790.95	495,892.55	495,997.57	496,099.22
NCCMT_Cash	2,241.44	2,242.05	2,242.65	2,243.15	2,243.63	2,244.18	2,244.72
<b>TOTAL Cash and Bank Accounts</b>	<b>561,623.29</b>	<b>582,963.45</b>	<b>550,019.27</b>	<b>532,334.33</b>	<b>566,629.15</b>	<b>557,655.94</b>	<b>547,646.55</b>
<b>Other Assets</b>							
State Revenues Receivable	0.00	61,476.90	58,819.30	57,190.21	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>61,476.90</b>	<b>58,819.30</b>	<b>57,190.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>561,623.29</b>	<b>644,440.35</b>	<b>608,838.57</b>	<b>589,524.54</b>	<b>566,629.15</b>	<b>557,655.94</b>	<b>547,646.55</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	692.76	4,318.90	2,190.76	692.76	692.76	692.76	692.76
Escrows	0.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>692.76</b>	<b>25,513.90</b>	<b>23,385.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>692.76</b>	<b>25,513.90</b>	<b>23,385.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>560,930.53</b>	<b>618,926.45</b>	<b>585,452.81</b>	<b>567,636.78</b>	<b>544,741.39</b>	<b>535,768.18</b>	<b>525,758.79</b>

## Account Balances History Report

(Includes unrealized gains)

As of 4/30/2017

5/15/2017

Page 2

Account	12/31/2016 Balance	1/31/2017 Balance	2/28/2017 Balance	3/31/2017 Balance	4/30/2017 Balance
<b>ASSETS</b>					
<b>Cash and Bank Accounts</b>					
Check Min Spgs	37,644.50	36,115.31	30,555.66	40,362.31	23,467.19
McNeely Farms Escrow	21,200.37	21,201.27	21,202.08	21,202.98	21,203.85
MM Sav ParkSterling	566,210.49	566,330.73	566,439.35	596,562.71	596,685.31
NCCMT_Cash	2,245.42	2,246.22	2,246.96	2,247.94	2,249.00
<b>TOTAL Cash and Bank Accounts</b>	<b>627,300.78</b>	<b>625,893.53</b>	<b>620,444.05</b>	<b>660,375.94</b>	<b>643,605.35</b>
<b>Other Assets</b>					
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>627,300.78</b>	<b>625,893.53</b>	<b>620,444.05</b>	<b>660,375.94</b>	<b>643,605.35</b>
<b>LIABILITIES</b>					
<b>Other Liabilities</b>					
Accounts Payable	692.76	692.76	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>605,413.02</b>	<b>604,005.77</b>	<b>598,556.29</b>	<b>638,488.18</b>	<b>621,717.59</b>



Mineral Springs Budget Comparison 2016-2017

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2016-2017										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,340.81	\$ 459.19	25.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 5,996.46	\$ 3,603.54	37.5%	\$ 300.00	\$ 300.00	\$ 903.54	\$ 300.00	\$ 300.00	\$ 300.00
Audit	\$ 4,770.00	\$ 150.00	\$ 4,620.00	96.9%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,620.00
Community Projects	\$ 31,200.00	\$ 15,465.14	\$ 15,734.86	50.4%	\$ 2,500.66	\$ 1,170.34	\$ 4,173.63	\$ 1,370.79	\$ 748.65	\$ 748.65
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 26,500.00	\$ 4,844.37	\$ 21,655.63	81.7%	\$ 4,086.61	\$ 1,945.16	\$ 1,924.34	\$ 1,860.78	\$ 1,916.00	\$ 1,916.00
Elections	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 136,346.00	\$ 25,635.04	\$ 110,710.96	81.2%	\$ 23,025.21	\$ 9,900.47	\$ 9,852.68	\$ 9,173.91	\$ 9,317.63	\$ 9,317.63
Planning & Zoning	\$ 49,568.00	\$ 22,236.42	\$ 27,331.58	55.1%	\$ 2,923.00	\$ 2,866.87	\$ 2,541.19	\$ 2,464.00	\$ 3,933.91	\$ 3,933.91
Street Lighting	\$ 2,000.00	\$ 746.79	\$ 1,253.21	62.7%	\$ -	\$ 143.26	\$ -	\$ 283.21	\$ 138.52	\$ 138.52
Tax Collection	\$ 3,450.00	\$ 885.14	\$ 2,564.86	74.3%	\$ 150.00	\$ 170.70	\$ 197.72	\$ 223.62	\$ 300.33	\$ 300.33
Training	\$ 3,000.00	\$ 2,688.58	\$ 311.42	10.4%	\$ -	\$ 125.00	\$ -	\$ 95.00	\$ 16.42	\$ 16.42
Travel	\$ 3,600.00	\$ 2,497.20	\$ 1,102.80	30.6%	\$ -	\$ -	\$ 95.52	\$ -	\$ 256.13	\$ 256.13
Capital Outlay	\$ 41,311.00	\$ 25,359.61	\$ 15,951.39	38.6%	\$ 1,460.00	\$ 3,106.60	\$ 9,720.00	\$ (120.00)	\$ -	\$ -
<b>Totals</b>	<b>\$ 328,145.00</b>	<b>\$ 122,845.56</b>	<b>\$ 205,299.44</b>	<b>62.6%</b>	<b>\$ 34,445.48</b>	<b>\$ 19,728.40</b>	<b>\$ 29,408.62</b>	<b>\$ 15,651.31</b>	<b>\$ 21,547.59</b>	<b>\$ 21,547.59</b>
<b>Off Budget:</b>										
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 5,625.76		\$ -	\$ 827.76	\$ -	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>			<b>\$ 5,625.76</b>		<b>\$ -</b>	<b>\$ 827.76</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Budget Comparison 2016-2017

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ -	\$ 300.00	\$ 44.77			
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00			
Audit	\$ -	\$ -	\$ -	\$ -	\$ -			
Community Projects	\$ 211.80	\$ 1,417.86	\$ 792.19	\$ 1,625.75	\$ 1,723.19			
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -			
Employee Overhead	\$ 933.88	\$ 3,061.17	\$ 1,922.25	\$ 2,062.33	\$ 1,943.11			
Elections	\$ -	\$ -	\$ -	\$ -	\$ -			
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -			
Office & Administrative	\$ 7,771.67	\$ 11,096.54	\$ 9,290.64	\$ 9,115.34	\$ 12,166.87			
Planning & Zoning	\$ 2,316.16	\$ 2,611.84	\$ 2,464.00	\$ 2,746.61	\$ 2,464.00			
Street Lighting	\$ 138.52	\$ 138.52	\$ 137.06	\$ 137.06	\$ 137.06			
Tax Collection	\$ 489.38	\$ 389.34	\$ 279.14	\$ 181.90	\$ 182.73			
Training	\$ -	\$ -	\$ 75.00	\$ -	\$ -			
Travel	\$ -	\$ -	\$ 449.49	\$ 301.66	\$ -			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,784.79			
	\$ 12,275.83	\$ 19,015.27	\$ 15,709.77	\$ 16,770.65	\$ 20,746.52	\$ -	\$ -	\$ -
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interfund Transfers	\$ -	\$ -	\$ 150.00	\$ 4,648.00	\$ -		\$ -	
<b>Total Off Budget:</b>	\$ -	\$ -	\$ 150.00	\$ 4,648.00	\$ -	\$ -	\$ -	\$ -

# April Cash Flow Report

4/1/2017 Through 4/30/2017

5/15/2017

Page 1

Category Description	4/1/2017- 4/30/2017
<b>INCOME</b>	
Gross Receipts Tax	110.47
Interest Income	124.53
Other Inc	
Festival 2017	
sponsor	250.00
vendor	65.00
TOTAL Festival 2017	315.00
Zoning	275.00
TOTAL Other Inc	590.00
Prop Tax 2016	
Receipts 2016	
Int	69.35
Tax	920.42
TOTAL Receipts 2016	989.77
TOTAL Prop Tax 2016	989.77
Prop Tax Prior Years	
Prop Tax 2013	
Receipts 2013	
Int	0.86
Tax	2.61
TOTAL Receipts 2013	3.47
TOTAL Prop Tax 2013	3.47
Prop Tax 2014	
Receipts 2014	
Int	0.00
Tax	0.90
TOTAL Receipts 2014	0.90
TOTAL Prop Tax 2014	0.90
Prop Tax 2015	
Receipts 2015	
Int	1.39
Tax	23.73
TOTAL Receipts 2015	25.12
TOTAL Prop Tax 2015	25.12
TOTAL Prop Tax Prior Years	29.49
Sales Tax	
Sales & Use Dist	1,490.39
TOTAL Sales Tax	1,490.39
Veh Tax	
Int 2016	4.68
Tax 2016	636.60
TOTAL Veh Tax	641.28
<b>TOTAL INCOME</b>	<b>3,975.93</b>
<b>EXPENSES</b>	
Ads	44.77
Attorney	300.00
Capital Outlay	
Office	1,784.79



# April Cash Flow Report

4/1/2017 Through 4/30/2017

5/15/2017

Page 2

Category Description	4/1/2017- 4/30/2017
TOTAL Capital Outlay	1,784.79
Community	
Maint	333.44
Parks & Rec	
Park	959.66
TOTAL Parks & Rec	959.66
Special Events	
Festival	430.09
TOTAL Special Events	430.09
TOTAL Community	1,723.19
Emp	
Benefits	
Dental	74.00
Life	52.08
NCLGERS	949.66
Vision	28.00
TOTAL Benefits	1,103.74
FICA	
Med	134.26
Soc Sec	574.08
TOTAL FICA	708.34
Payroll	131.03
TOTAL Emp	1,943.11
Office	
Bank	35.62
Clerk	2,850.00
Council	600.00
Deputy Clerk	639.18
Dues	977.00
Equip	14.99
Finance Officer	
Park Maint	263.00
Regular	2,370.00
TOTAL Finance Officer	2,633.00
Maint	
Materials	13.57
Service	2,439.85
TOTAL Maint	2,453.42
Mayor	400.00
Misc	36.30
Supplies	380.22
Tel	412.82
Util	734.32
TOTAL Office	12,166.87
Planning	
Administration	
Salaries	2,464.00
TOTAL Administration	2,464.00
TOTAL Planning	2,464.00
Street Lighting	137.06
Tax Coll	

April Cash Flow Report  
4/1/2017 Through 4/30/2017

5/15/2017

Page 3

Category Description	4/1/2017- 4/30/2017
Contract	32.73
Sal	150.00
TOTAL Tax Coll	182.73
<b>TOTAL EXPENSES</b>	<b>20,746.52</b>
<b>OVERALL TOTAL</b>	<b>-16,770.59</b>

# Register Report

4/1/2017 Through 4/30/2017

5/15/2017

Page 1

Date	Num	Description	Memo	Category	Amount
4/4/2017	EFT	Debit Card (East Law...	Lawnmower cable (F...	Office:Maint:Materials	-9.57
4/6/2017	5053	The Enquirer-Journal	30065439 (FY2016)	Ads	-44.77
4/6/2017	505...	Municipal Insurance ...	4/17	Emp:Benefits:Life	-52.08
			4/17	Emp:Benefits:Dental	-74.00
			4/17 & 7/16	Emp:Benefits:Vision	-28.00
4/6/2017	5055	Artists Music Guild	I/N 3829 Music + Lice...	Community:Special Events:Festival	-430.09
4/6/2017	5056	Xerox Corporation	I/N 088556153 (FY20...	Office:Supplies	-111.49
4/6/2017	505...	Taylor & Sons Mowin...	4/17 + straw	Office:Maint:Service	-490.00
			straw - 120 bales	Community:Parks & Rec:Park	-750.00
4/6/2017	5058	Sign Pro	I/N 11858 Banner Ch...	Community:Maint	-333.44
4/6/2017	5059	Jan-Pro Cleaning Sys...	I/N 48373 Janitorial 4/...	Office:Maint:Service	-195.00
4/10/2017	EFT...	Union County	3/17	Gross Receipts Tax	110.47
			3/17	Prop Tax 2016:Receipts 2016:Tax	920.42
			3/17	Prop Tax 2016:Receipts 2016:Int	69.35
			3/17	Prop Tax Prior Years:Prop Tax 2015:Recei...	1.39
			3/17	Prop Tax Prior Years:Prop Tax 2015:Recei...	23.73
			3/17	Prop Tax Prior Years:Prop Tax 2014:Recei...	0.00
			3/17	Prop Tax Prior Years:Prop Tax 2014:Recei...	0.90
			3/17	Prop Tax Prior Years:Prop Tax 2013:Recei...	0.86
			3/17	Prop Tax Prior Years:Prop Tax 2013:Recei...	2.61
			3/17	Tax Coll:Contract	-15.29
4/11/2017	DE...	Deposit		Other Inc:Festival 2017:vendor	40.00
				Other Inc:Festival 2017:sponsor	250.00
				Other Inc:Zoning	100.00
4/12/2017	EFT	Debit Card (WalMart)	Folders, Planner (FY...	Office:Supplies	-17.90
4/13/2017	EFT	Debit Card (Food Lion)	Lysol, Batteries (FY2...	Office:Supplies	-13.00
4/17/2017	EFT...	Union County	Mar 2017	Veh Tax:Tax 2016	632.75
			Mar 2017	Veh Tax:Int 2016	4.68
			Feb Refunds	Veh Tax:Tax 2016	7.00
			Feb Bad Debt	Veh Tax:Tax 2016	-3.15
			Mar 2017	Tax Coll:Contract	-17.44
4/18/2017	EFT	NC Department of Re...	2/17 (FY2016)	Sales Tax:Sales & Use Dist	1,490.39
4/20/2017	5060	Plyler Asphalt Sealco...	Sealcoating & Stripin...	Office:Maint:Service	-313.00
4/20/2017	5061	Union County Public ...	84361*00 (FY2016)	Office:Util	-23.31
4/20/2017	5062	Union County Public ...	91052*00 (FY2016)	Community:Parks & Rec:Park	-9.66
4/20/2017	5063	R.C.S., Inc.	I/N 91941 Park Restr...	Community:Parks & Rec:Park	-200.00
4/20/2017	5064	Clark, Griffin & McCol...	I/N 5837 4/17 (FY2016)	Attorney	-300.00
4/20/2017	5065	Forms & Supply, Inc.	I/N 4103713-0 (FY20...	Office:Supplies	-77.70
4/20/2017	5066	UNC School Of Gove...	I/N IN65192 Open Me...	Office:Misc	-36.30
4/20/2017	5067	Superior Automatic Fi...	I/N 28399 Extinguish...	Office:Maint:Service	-189.85
4/20/2017	5068	Heritage Propane	I/N 3063614819 (FY2...	Office:Util	-540.93
4/20/2017	5069	Duke Power	2035221941 (FY2016)	Street Lighting	-137.06
4/20/2017	5070	Duke Power	1803784140 (FY2016)	Office:Util	-142.86
4/20/2017	5071	Duke Power	1819573779 (Old Sch...	Office:Util	-27.22
4/20/2017	5072	Windstream	061348611 (FY2016)	Office:Tel	-300.50
4/21/2017	EFT	Debit Card (Circle K)	Gas for mower (FY20...	Office:Maint:Materials	-4.00
4/24/2017	EFT	Debit Card (Microsoft)	Office 365 (FY2016)	Office:Supplies	-160.13
4/25/2017	5073	Plyler Asphalt Sealco...	Sealcoating & Stripin...	Office:Maint:Service	-1,252.00
4/25/2017	EFT	Debit Card (Koss)	Headphones - Deputy...	Office:Equip	-14.99
4/26/2017	EFT	Debit Card (AOL)	AOL Troubleshooting ...	Office:Tel	-15.98
4/27/2017	5074	Verizon Wireless	221474588-00001 (F...	Office:Tel	-96.34

# Register Report

4/1/2017 Through 4/30/2017

5/15/2017

Page 2

Date	Num	Description	Memo	Category	Amount
4/27/2017	5075	Dell Marketing, LP	Cust #102176546, In...	Capital Outlay:Office	-1,784.79
4/27/2017	5076	City Of Charlotte {CR...	I/N MD-17001629 CR...	Office:Dues	-977.00
4/27/2017	EFT...	Paychex	Salary 4/17	Office:Clerk	-2,679.00
			Supplement 4/17	Office:Clerk	0.00
			Hours 4/17	Office:Deputy Clerk	-639.18
			Salary 4/17	Office:Finance Officer:Regular	-2,227.80
			Salary 4/17	Office:Finance Officer:Park Maint	-247.22
			Salary 4/17	Office:Mayor	-400.00
			Salary 4/17	Office:Council	-600.00
			Salary 4/17	Planning:Administration:Salaries	-2,316.16
			Salary 4/17	Tax Coll:Sal	-150.00
				Emp:FICA:Soc Sec	-574.08
				Emp:FICA:Med	-134.26
4/27/2017	EFT...	NC State Treasurer	4/17 LGERS contribut...	Office:Clerk	-171.00
			4/17 LGERS contribut...	Office:Finance Officer:Regular	-142.20
			4/17 LGERS contribut...	Office:Finance Officer:Park Maint	-15.78
			4/17 LGERS contribut...	Planning:Administration:Salaries	-147.84
			4/17 employer contrib...	Emp:Benefits:NCLGERS	-949.66
4/27/2017	DE...	Deposit		Other Inc:Festival 2017:vendor	25.00
				Other Inc:Zoning	175.00
4/28/2017	EFT	Paychex Fees	Fees 4/17 (FY2016)	Emp:Payroll	-131.03
4/28/2017	EFT	First National Bank	Service Charge 4/17 (...)	Office:Bank	-35.62
<b>TOTAL 4/1/2017 - 4/30/2017</b>					<b>-16,895.12</b>
<b>TOTAL INFLOWS</b>					<b>3,854.55</b>
<b>TOTAL OUTFLOWS</b>					<b>-20,749.67</b>
<b>NET TOTAL</b>					<b>-16,895.12</b>

April 2017

Revenue Details

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Invoice Date	Invoice Number	Description	Invoice Amount
03/31/2017	1709vehgr	GROSS VEH. RENTAL RECEIPTS-MAR	\$110.47
03/31/2017	100.1-17/03	Tax/Fee/Int - MAR17	\$1,003.97
Vendor No.			Vendor Name
10870			TOWN OF MINERAL SPRINGS
Check No.		Check Date	Check Amount
00049766		04/10/2017	1,114.44



**County of Union**

500 North Main Street  
Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
10870            04/10/2017    00049766

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

**\$1,114.44**

Pay One Thousand One Hundred Fourteen Dollars and 44 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  
00049766

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
PO BOX 600  
MINERAL SPRINGS NC 28108

DATE 3/31/17  
 TIME 15:36:51  
 USER PHH

PAGE 28  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 3/01/2017 THRU 3/31/2017  
 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
2013	2.61		.86	3.47	.05	3.42
2014	.90			.90	.01	.89
2015	23.73		1.39	25.12	.38	24.74
2016	919.95	.47	69.35	989.77	14.85	974.92
TOTAL	947.19	.47	71.60	1,019.26	15.29	1,003.97



Town of Mineral Springs  
PO Box 600  
Mineral Springs, NC 28108

Vendor: 10870 R1  
Description:  
Invoice Date:  
Due Date:  
Acct#: 82 - 220057

Invoice#: 1709vehgr  
Gross Veh. Rental Receipts  
3/31/2017  
4/15/2017

\$ 110.47

# NC Sales & Use Distribution

February 2017 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION</b>										
(AD VALOREM)	1,421,664.94	896,884.00	756,676.73	-	125.92	252,884.41	-	-	(185,729.57)	3,144,506.43
FAIRVIEW	613.12	387.66	326.34	-	0.05	109.06	-	-	379.78	1,816.01
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	51,456.90	32,534.95	27,387.78	-	4.56	9,153.11	-	-	31,873.81	152,411.11
LAKE PARK	4,689.11	2,964.81	2,495.77	-	0.42	834.09	-	-	2,904.56	13,888.76
MARSHVILLE	6,398.49	4,045.60	3,405.57	-	0.57	1,138.16	-	-	3,963.39	18,951.78
MARVIN	4,027.55	2,546.52	2,143.65	-	0.36	716.42	-	-	2,494.78	11,929.28
MINERAL SPRINGS	503.19	318.15	267.82	-	0.04	89.51	-	-	311.68	1,490.39
MINT HILL *	34.31	21.69	18.25	-	-	6.10	-	-	21.24	101.59
MONROE	148,042.96	93,603.95	78,795.40	-	13.11	26,333.74	-	-	91,701.83	438,490.99
STALLINGS *	27,218.32	17,209.48	14,486.87	-	2.41	4,841.57	-	-	16,859.77	80,618.42
UNIONVILLE	763.89	482.99	406.57	-	0.07	135.88	-	-	473.18	2,262.58
WAXHAW	42,895.22	27,121.60	22,830.85	-	3.80	7,630.16	-	-	26,570.48	127,052.11
WEDDINGTON *	7,973.19	5,041.25	4,243.70	-	0.71	1,418.26	-	-	4,938.81	23,615.92
WESLEY CHAPEL	1,153.02	729.02	613.69	-	0.10	205.10	-	-	714.21	3,415.14
WINGATE	4,071.57	2,574.36	2,167.08	-	0.36	724.25	-	-	2,522.05	12,059.67
<b>TOTAL</b>	1,721,505.78	1,088,466.03	916,266.07	-	152.48	306,219.82	-	-	-	4,032,610.18

Invoice Date	Invoice Number	Description	Invoice Amount
03/20/2017	1708-NCVTS- BAD DEB	NCVTS BAD DEBT-FEBRUARY	-\$3.15
03/20/2017	1708- NCVTS	NCVTS REFUNDS FOR THE MONTH OF	\$7.00
04/13/2017	VTFN1703-1	Cash Recvd NCVTS MAR/17	\$619.99

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00049944	04/17/2017	623.84



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            04/17/2017    00049944

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

**\$623.84**

Pay Six Hundred Twenty Three Dollars and 84 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  
 00049944

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-1**  
Description:  
Invoice Date:  
Due Date:  
Acct# 78 - 220355

Invoice#: 1709-NCVTS-BAD DEBT  
NCVTS Bad Debt - February  
3/20/2017  
3/24/2017

\$	(3.15)
<u>\$</u>	<u>(3.15)</u>

MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-1**

Invoice#: 1708-NCVTS

Description:

NCVTS Refunds for the months of February

Invoice Date:

3/20/2017

Due Date:

3/24/2017

Acct# 78 - 220355

\$	7.00
<hr/>	
\$	7.00
<hr/>	

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee Amt	IntOnly Amt	Cmn Cst	Net Amt	Sts
400 001	Union County	0-0		674,219.01	5,914.40	18,187.89	661,945.52	No Chk
400 011	Countywide EMS Tax	0-0		63,665.72	520.09	1,717.46	62,468.35	No Chk
400 012	Countywide Fire Tax	0-0		11,615.96	94.89	313.39	11,397.46	No Chk
400 015	Springs Fire Tax	0-0		5,481.92	42.28	150.09	5,374.11	No Chk
400 020	Stallings Fire Tax	0-0		11,785.95	97.34	314.38	11,568.91	No Chk
400 023	Hemby Bridge Fire Tax	0-0		15,153.09	135.08	411.53	14,876.64	No Chk
400 026	Wesley Chapel Fire Tax	0-0		12,189.29	101.98	339.20	11,952.07	No Chk
400 028	Waxhaw Fire Tax	0-0		7,841.77	67.95	218.04	7,691.68	No Chk
400 101	Village of Marvin	0-0	VTFN1703-1	3,978.65	26.86	111.72	3,893.79	No Chk
400 200	City of Monroe	1832-7	VTFN1703-1	260,429.47	1,251.15	4,991.01	256,189.61	No Chk
400 222	Monroe Downtown Service District	103-7	VTFN1703-2	121.84	2.30	2.93	121.21	No Chk
400 300	Town of Wingate	4064-	VTFN1703-1	7,326.09	70.77	189.91	7,206.95	No Chk
400 400	Town of Marshville	5861-	VTFN1703-1	9,415.24	114.78	233.41	9,296.61	No Chk
400 500	Town of Waxhaw	8268-	VTFN1703-1	61,138.81	492.47	1,702.79	59,928.49	No Chk
400 600	Town of Indian Trail	2924-	VTFN1703-1	79,242.99	753.07	2,131.19	77,864.87	No Chk
400 700	Town of Stallings	4860-2	VTFN1703-1	39,456.83	307.44	1,069.52	38,694.75	No Chk
400 800	Town of Weddington	7518-	VTFN1703-1	8,770.05	53.53	243.43	8,580.15	No Chk
400 900	Village of Lake Park	1833-	VTFN1703-1	6,786.10	75.47	192.31	6,669.26	No Chk
400 930	Town of Fairview	19458-	VTFN1703-1	842.90	5.14	22.94	825.10	No Chk
400 970	Village of Wesley Chapel	9262-	VTFN1703-1	1,371.99	10.78	38.44	1,344.33	No Chk
400 980	Town of Unionville	11530-	VTFN1703-1	1,286.09	9.47	33.69	1,261.87	No Chk
400 990	Town of Mineral Springs	10870-	VTFN1703-1	632.75	4.68	17.44	619.99	No Chk
400 999	Schools	0-0		1,107,429.70	9,040.21	29,872.47	1,086,597.44	No Chk
-----User Keyed Amounts-----								
Interest Amount..				1,232.15				
-----Costs-----								
Billing Cost.....				43,657.59				
Credit Card Cost..				18,847.59				
Debit Card Cost..				.00				
-----								
Total Costs.....				62,505.18				
-----								
A/P Totals.....				480,799.80	3,177.91	10,980.73	472,996.98	
No A/P Totals.....				1,909,382.41	16,014.22	51,524.45	1,873,872.18	
Refund Totals.....				.00	.00	.00	.00	
-----								
Grand Totals.....				2,390,182.21	19,192.13	62,505.18	2,346,869.16	

--- E N D ---



**American  
Red Cross**

May 31, 2017

Mayor Rick Becker  
Town Council Members  
Town of Mineral Springs  
Mineral Springs, NC

Dear Mayor Becker and Council,

Thank you for your consideration of funding for the American Red Cross in Union County. This year we celebrate our centennial in Union County. 100 years of service to our community and the Town of Mineral Springs is a key partner. We appreciate your past support, and respectfully request consideration of a \$2,500 donation to support our operating budget in the upcoming year. Our services are vital to disaster response, recovery and emergency preparedness for the citizens of Union County. In Union County we serve with a variety of programming including: Disaster Response (family fires), First Responder Support, Disaster and Preparedness Education, Blood Collections, Armed Forces Emergency Services, and Health and Safety training.

As we celebrate our 100th year in Union County, we realize as costs and demands for services increase, so does our budgetary requirements. The need for lifesaving blood or disaster services for our community never stops.

The American Red Cross receives approximately 30% of its funding from our local United Way. Additionally, 100% of our Board of Directors give financially to our organization – this has been the case for 15 straight years. We continue to strive to be a valuable service to our community and pledge continued good stewardship to our donors. We are not a federally or nationally supported organization, but raise all of our funding locally.

Again, thank you for your thoughtful consideration of our funding request and we look forward to celebrating 100 years of service in partnership with the Town of Mineral Springs.

Sincerely,

A handwritten signature in cursive script that reads "Sheila Crunkleton".

Sheila Crunkleton  
Executive Director  
608 E. Franklin Street  
Monroe, NC 28112  
(704)283-7402



Turning Point exists to end domestic abuse, sexual assault, and child abuse through safe shelter, advocacy, prevention, and social change.

## Domestic Violence Shelter & Resources

### Sexual Assault Resource Center

### Treehouse Children's Advocacy Center

Turning Point provides services to Union County. Our crisis programs are designed to help survivors of domestic violence, sexual assault and child abuse in many ways through safe shelter, advocacy & counseling, intervention, safety planning, support groups and prevention. Our programs are provided at no cost.

### Need Help?

**Domestic Violence Crisis Line:**  
(Línea de Crisis - Violencia Doméstica)

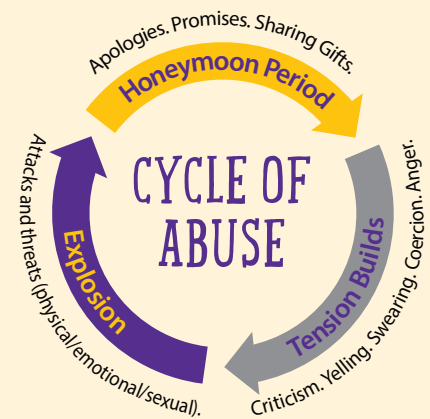
**704-283-7233**

**Sexual Assault Crisis Line:**  
(Línea de Crisis - Agresión Sexual)

**704-283-7770**

**Learn More at:** [www.TurningPointNC.org](http://www.TurningPointNC.org)

Break the cycle of violence...



This is not love...this is abuse.  
Abuse is about power and control.



**Shop to Stop Abuse**  
UPSCALE THRIFT STORES WITH A MISSION

### Waxhaw Boutique

1201-B N. Broome St.  
Waxhaw, NC  
704.288.1898

### Monroe Boutique

2447 Old Charlotte Hwy  
Monroe NC  
704.283.3033

### Monroe Home Decor

2409 Old Charlotte Hwy  
Monroe NC  
704.288.1826





# ANNUAL REPORT 2015-2016



**Love doesn't have to hurt.**



Joan had been married to her husband for nine years, but no one realized the abuse she endured. There had been many incidents of financial, emotional, and physical abuse. Joan tried to leave four times, but her husband always found a way to convince her to come back. The night before she called Turning Point's Crisis Line for help, her husband ruthlessly strangled and beat her.

When Joan arrived at Turning Point's doors she was dispirited, timid, and emotional. Throughout her stay, staff worked with her to provide case management, court advocacy, support groups, and individual counseling. She escaped the abuse in her home without bringing any of her clothing or important documents. Staff were able to provide a new wardrobe and work uniforms from Turning Point's Second Chance Boutiques. Her Case Manager was able to help her apply for a copy of her birth certificate, social security card, and tax documents.

She had a good full time job, but was in fear of losing it due to the number of absences she had acquired while living with the abuse in her home. Her employer happened to be a supporter and advocate of Turning Point, so her Case Manager explained to her the importance of speaking with her employer about her situation. Once Joan told them that she was working with Turning Point and staying at the shelter, her employer removed all of the absences that had been marked against her.



Each day that Joan stayed at Turning Point she became stronger and stronger. After completing the Shelter Program, she moved into Turning Point's Transitional Home Program. Life was looking up! When her vehicle broke down and the repairs were more than the value of the vehicle, a long-time supporter of Turning Point donated a van. This van donation was a life saver for Joan! Turning Point assisted with the insurance, inspection, tags, and registration. Joan used the van to commute to her full-time job and to operate a part-time cleaning service on the side.

Today Joan is confident, strong, and smiles all the time. She is in her own home thanks to furniture and housewares donated to Turning Point's Second Chance Home Décor. She thanks Turning Point and says that all of this is because of us, but we remind her that she is the one who achieved so much. We are thankful we were able to provide her the safety, support, and tools she needed to succeed.

Domestic Violence Program  
2015 -2016

33,600

Meals Served

6,656

Shelter Nights

1,043 Victims Served

224  
Crisis Calls

572  
Clients  
Received Court  
Advocacy



553  
Counseling  
Hours

147  
Safety Plans

81%

Victims Living  
Violence-Free



Jessica was only four years old when she was referred to Turning Point due to allegations of sexual abuse by her mother's boyfriend. Jessica and her mother, Nancy, were immediately transported by Monroe Police Department to CHS Union's Emergency Department to check out little Jessica and gather evidence of the crimes that occurred. While the two were in route to the hospital, Union County Communications called Turning Point's Sexual Assault Crisis Line and asked for a Volunteer Companion to come and meet Jessica and her mom at the hospital. Turning Point's volunteer stayed and kept Jessica company in the Emergency Department while her mom spoke to the nurse and detectives.

An appointment was made for the next day at Turning Point's Tree House Children's Advocacy Center (CAC) for a forensic interview, follow up medical exam and family advocacy. During the interview, Jessica was able to tell her story of abuse once. The interview was recorded and handed over to Monroe Police Department for their investigation. In assessing the family's needs during the Tree House CAC appointment, mom revealed that she was also suffering at home from domestic violence. The same boyfriend who had been abusing little Jessica, was also physically, verbally, and emotionally abusive to her. Nancy discussed feeling overwhelmed caring for Jessica and her younger brother everyday while searching for education and employment opportunities. She stated that she had little family support. The advocate was able to connect the mother to the NC Pre-K Program that serves underprivileged four year olds to better prepare them for kindergarten. Jessica began classes the following week.

Nancy and her children are actively participating in counseling and on the road to a healthy, happier life that is free from abuse and violence.

**Sexual Assault Resource Center (SARC)**

2015 -2016



**Tree House Children's Advocacy Center (CAC)**

2015 -2016





*“I alone cannot change the world, but I can cast a stone across the water to create many ripples.” - Mother Teresa*

The growth that Turning Point has seen in our 2015-16 year cannot be attributed to one person, one donor, one client, one community partner, or one action. This growth is the result of 30 years of providing active support to survivors of domestic violence. It is the result of building resilient and trustworthy partnerships within Union County. It is the result of hundreds of diverse individuals giving of their time and giving of their treasure.

On July 1st, 2015, Turning Point became a holistic, comprehensive victim services program. We now have programs for survivors of domestic violence, sexual assault, and child abuse. We were able to take on these two new programs from another nonprofit because Union County saw the value of serving our abused, broken, and disenfranchised neighbors. When I approached the Board of Directors with this acquisition, they unanimously voted yes. When my staff and I rewrote grants for the new programs, other staff stepped in to help cover. When we reached out to the community for help moving all of the office furniture for the new programs to the new location, Union County Sheriff’s Office sent over about 15 deputies to help. When we let our donors know that we were taking this on, many of them increased donations of money, equipment, office supplies, paper products, and volunteer hours.

Basically, what I want to let all of you know is that I could not and did not do this alone. I want us all to be proud of what we’ve accomplished this year. Because of your support, Turning Point has directly impacted the lives of at least 1,347 adults and children who survived the terror of domestic violence, sexual assault, and child abuse.

Each of us may only be one person, but when we cast the stones of compassion, service, and love out into our community...the ripple effect on those around us is unbelievable.

We are not done. There is still much to do.

Sincerely,

*Ashley*

## 2015 -2016 Board of Directors



### EXECUTIVE COMMITTEE

**Chair** Emma Farmer, Cybertary

**Vice Chair** Jim Plyler, Retired Businessman

**Treasurer** Bill Blalock, The Sign Factory

**Secretary** Christine Davis, Bank of America

**Executive Director** Captain David Linto, Union County Sheriff’s Office

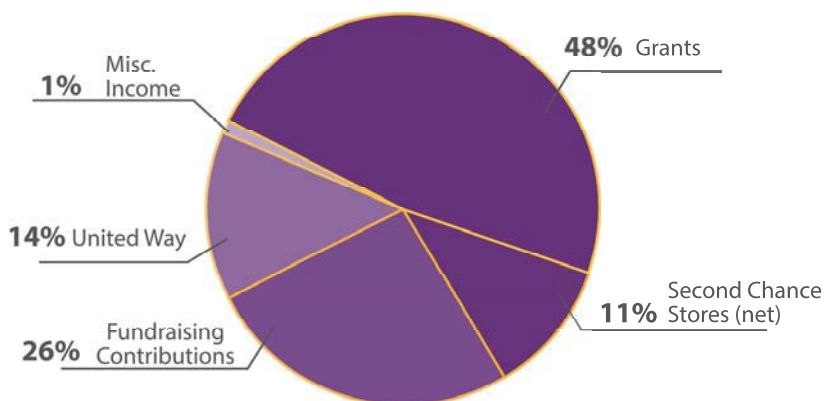
### BOARD MEMBERS

- Gayla Adams
- Keri Anderson
- Renee Breazeale
- Chief Donnie Gay
- Shelton Keziah
- ADA Katherine Martin
- Anne Reeves
- Melissa Summitt
- Indu Vaidyanathan



**REVENUE Fiscal Year 2015 - 2016**

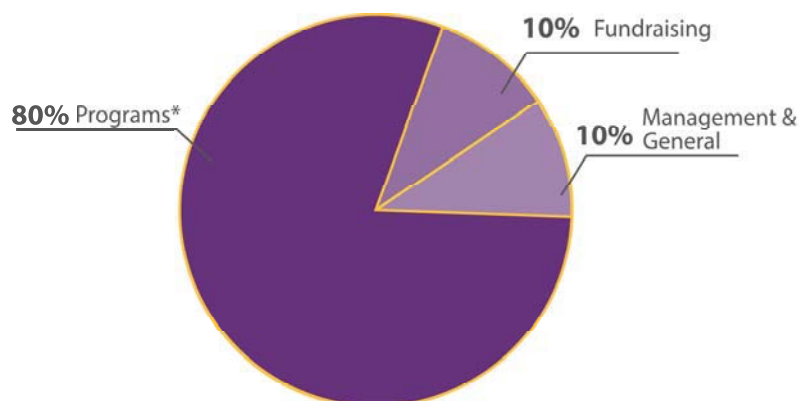
Data is rounded to nearest whole number for graphic purposes.  
 \*Domestic Violence Program & Shelter, Sexual Assault Resource Center, and Tree House Children's Advocacy Center



Fundraising Contributions	\$389,608	26%
Grants	\$724,236	48%
United Way	\$206,482	14%
Second Chance Stores (net)	\$157,742	11%
Misc. Income	\$11,585	1%
<b>TOTAL</b>	<b>\$1,489,653</b>	<b>100%</b>

**EXPENSES Fiscal Year 2015 - 2016**

*Programs	\$1,076,589	80%
Management and General	\$135,612	10%
Fundraising	\$125,639	10%
<b>TOTAL</b>	<b>\$1,337,840</b>	<b>100%</b>



*“Volunteers are love in motion.”*

- Hellen Keller



**9,340 Total Volunteer Hours**

Equates to 4.5 volunteer FTE staff members working 40 hr/wk for all 12 months

- 1,716** Domestic Violence Shelter Volunteer hours
- 2,452** Second Chance Boutique & Home Décor Volunteer hours  
7,234 donations to Second Chance
- 5,172** Sexual Assault Companion Volunteer hours  
20 sexual assault clients served at hospital by volunteers



In 2015-16 Second Chance Boutique Monroe celebrated its 6th year, Second Chance Boutique Waxhaw its 4th year, and Second Chance Home Décor its 3rd year in business! We began with one store and a dream to assist clients in need of clothing and household items, and to raise funds for Turning Point's Programs.

We are so grateful to be able to say now, just these few short years later, that the stores have surpassed our initial dreams and become an integral part in funding Turning Point. We are able to provide clients with furniture, clothing, and household items free of charge. We also provide a place where clients can find a peaceful moment, shop with dignity, and continue to learn that they are free to and capable of making their own decisions.

Our favorite moments this past year were when we helped a client who later thanked us for providing her with a piece of luggage which she equated to "a home for her clothes." Another client thanked us for "providing the nicest clothing she's ever had." And we also cried along with a client because she was so overwhelmed at the thought of choosing more than 1 outfit for herself as she had not been able to do so in more years than she could remember.

This past year the stores received over 7,234 donations of clothing, shoes, household items, furniture and even 2 automobile donations. Home Décor was able to provide 9 families with approximately \$3,000 in furniture and home décor items and furnish Turning Point's Transitional Home. Our Boutiques provided 51 families with \$2,447.24 in clothing and household items. The Boutiques and Home Décor Stores also provided items for Turning Point's new location on Winchester Avenue that opened in July of 2015 which houses the Sexual Assault Resource Center and the Tree House Children's Advocacy Center. Helping us along the way are our amazing volunteers. Our stores average a total of 45 volunteers per month. Many of these volunteers help at the stores more than 10 hours each per week! Their gift of time, talents and friendship are a blessing we could not do without. One volunteer explained that she comes to help because, "Years ago no one was talking about this issue and we just lived with it. Thank you (Turning Point) for being here and doing what you do to help those whose voices weren't being heard."



Second Chance Boutiques and Home Décor hope to continue to grow thanks to the continued support of our community, volunteers, donors and friends.





# Thank You!

## ♥ \$50,001 ++

Sisters of Mercy of North Carolina Foundation, Inc.  
United Way of Central Carolinas  
NC Council for Women  
NC Governors Crime Commission

## ♥ \$10,000 - \$50,000

Braswell Charitable Trust  
City of Monroe  
Emergency Shelter Grant  
Foundation For The Carolinas  
Higgs Foundation  
Leon Levine Foundation  
Merancas Foundation, Inc.  
James C. Plyler  
Provident Benevolent Foundation  
The State of North Carolina  
The Westport Fund  
Tyler Uebele  
Union County  
Union County Crime Stoppers, Inc.  
Victory Bolt and Specialty, Inc.

## ♥ \$5,000 - \$9,999

Bank of America Matching Gifts  
Carolinas Motorcycle Organizations United  
Child and Adult Care Food Program  
Creative by Nature  
Dawn Development Company, Inc.  
Grace and Hope Foundation  
Indian Trail ABC Board  
Lee Park Baptist Church  
National Children's Alliance  
Nriyangan Cultural Academy, Inc.  
Queen City Sahelis  
Sella Foundation Trust  
TJX Foundation, Inc.  
Town of Waxhaw  
Walton International Group, Inc.  
Ben & Carol Williams  
Tom & Carole Williams



*Roast 2016- Jack Hargett and family*

## ♥ \$1,000 - \$4,999

Gayla Adams  
Alice Smith Marsh Charitable Trust  
ATI Allvac  
Austin Grove Baptist Church  
Alaka Ayres  
Bank of America United Way Campaign  
Barrington Subdivision - Waxhaw  
Better Car People  
Big Ring Interactive  
Brewer Hendley Oil Company  
C III Packaging, LLC  
Campbell Family Foundation  
CarolinaPEO, Inc.  
Carolinas Healthcare System  
Lin Celoni  
Certified Collision  
Charlotte Pipe & Foundry - Monroe  
Church of the Redeemer  
Michael Climer  
CM&J - Clara & Carl Wiggins  
Collins Family Law Group  
Antonia Cotler  
Christine Davis  
Dire Wolves  
Lorrie Dollar  
Andrea Doolittle  
Sharon Dye  
Elona Edwards  
Fast Trac Enterprises, Inc.  
Penny Feldser  
First Baptist Church - Marshville  
First Baptist Church of Indian Trail  
First Citizens Bank - Monroe

First Presbyterian Church  
Food Lion  
Fujikura Foundation  
John B. Garwood  
Give With Liberty Employee Donations  
Good Steward Ministries  
Cynthia Goodwin  
Freddie Gordon  
Graybar Electric Company  
Robert Graziano  
Darlene April Greene  
Stephen & Rose Halupa  
Mrs. Beth Hargett  
Hargett Electric Company  
Lori Harrington  
Willard Helmuth, MD  
Henry Hall Wilson House  
R A & Kay Johnson  
Kisella Surgery Ctr.  
Andrew Martinez  
Matthews United Methodist Church  
Mayberry Hyundai  
Lisa McCrossan  
Carol McPhee  
Microsoft Matching Gifts Program  
Brian Musgrave  
Christina Neal  
New Hope United Methodist Church  
Bill F Norwood  
Charles Norwood  
OMNOVA Solutions Foundation  
Piedmont High School  
LeeAnn Pounds





Thank You! Because of you, lives are changed.

♥ \$1,000 - \$4,999 *Cont.*

Prestige Farms  
 Bill Prince  
 Betty Prudden  
 Quality Data Systems  
 Red Ventures, LLC  
 Dr. and Mrs. Roy W Richardson  
 Robbins & Associates Insurance Agency, Inc.  
 Scott Rushing  
 Siler Presbyterian Church  
 John and Marilyn Skolds  
 Spirit of Joy Lutheran Church  
 St. Matthew Catholic Church  
 State Utility Contractors, Inc.  
 Tommy Stegall  
 Stuart Stout  
 Adona Struve  
 Susanna Wesley Circle WUMC  
 Team MVP, LLC  
 Diane Thomas  
 Joyce Tice  
 Town of Mineral Springs  
 Town of Unionville  
 Thomas Trautmann  
 Joni Tsumas  
 Udipi, Inc.  
 Union Academy  
 Union Crane Service, Inc.  
 Curt Urban  
 Walkersville Presbyterian Church  
 Waxhaw Woman's Club  
 Wells Fargo  
 Wells Fargo Community Support Campaign  
 Holly Welsh  
 Michael Wiley



2015 Holiday Wish Luncheon- Rolling Hills Country Club

♥ \$500 - \$999

Advanced Development Concepts, LLC  
 Allstate Foundation  
 Allstate Insurance Company  
 Karen Barnette  
 Roy Blank  
 Blink Eye Care  
 Brewer Baucom Properties LLC  
 Cable Tie Express  
 Linda Clement  
 Edward Coombs  
 Commercial Piping and Fabricating, Inc.  
 Consolidated Metco  
 Cross & Crown Lutheran Church  
 CSC Industrial Sales & Service  
 Pat Curtis  
 Dowco Power Transmission Products, Inc.  
 Zendyn Duellman  
 Emerald Lake Homeowners Assoc.  
 Exxon Mobil Foundation  
 F.R. Male Associates  
 Teri Faulkner  
 Elizabeth Fender  
 Brian Ferry  
 Robert Fisher  
 Philip Friedman  
 GFWC Union County Woman's Club  
 Glory Chemicals LTD  
 Helms Heating & AC  
 Scott Hendrick  
 Rose Higgs  
 Hillcrest Baptist Church  
 Hinson Faulk PA  
 Chris Hope  
 Randy Hutsell  
 Integrative Chiropractic & Natural Medicine  
 Kohls Cares

Ladies of Harley  
 Lawrence Associates  
 Anne & Kent Lee  
 Angela Levan  
 Matthew Maguire  
 Patricia McGee  
 McGee Corporation  
 Jerry McGuire  
 New Living Word Disciple  
 and Worship Center  
 Old Republic Surety Company  
 Ornamental Fence Solutions, LLC  
 Parks Heating & Cooling, Inc.  
 Awani Patel  
 Steven & Dianne Patty  
 Jim Rogers  
 Secure Turf, Inc.  
 Danielle Simon  
 Spivey Insurance Group  
 St. Luke Catholic Church  
 Melissa Summitt  
 Kathy Tashie  
 Christina Taylor  
 Tuesday Talks  
 Union County Crime  
 Prevention Committees  
 United Way of the  
 National Capital Area  
 Weddington United Methodist Church  
 York Children's Foundation



Victim's Rights Awareness March 2016





**♥ \$250- \$499**

Sarah Alvarez  
 ATI Allvac  
 Sheila Baker  
 Bank of North Carolina  
 Susie Barefoot  
 Caleb Barnhardt, Jr.  
 Nancy Baucom  
 Bethlehem United Methodist Church  
 Evelyn Blackley  
 Blair, Bohle & Whitsitt, CPA  
 Anara Bland  
 Dick & Ann Brainard  
 Mark Brodsky  
 Byrum Heating and Ac  
 Cameron M. Harris & Co.  
 Jill Carilli  
 Central United Methodist Church  
 Katherine Condon  
 Chris Cox  
 John & Deborah A Deere  
 Pamela DeMaria  
 Albert Martin Diehl  
 Katy Donnelly  
 Emmanuel Baptist Church  
 Robert Engel  
 David English  
 Loraine Evans  
 Scott Flowe  
 Judy Frick  
 Friendship Baptist Church  
 Sue Gibbs  
 Isabel Gonzalez  
 Goulston Technologies  
 Theresa Green  
 Scott Griffin  
 Reverend Britt Hadley  
 Mr. and Mrs. Carolyn & Kenneth Haigler  
 Harmony Salon  
 Chris Heffner  
 Tony Helms  
 Hinson Electric  
 Hope of Israel Congregation, Inc.  
 Craig Horn  
 Indian Trail United Methodist  
 JP Morgan Chase & Co.  
 James M. Kerr  
 Gerri M. Kessel  
 Patricia Kindley  
 David Ladd  
 Meg Lochary  
 Luther Lockwood  
 Marvin Ridge High School  
 Micro\*d, Inc.  
 Mineral Springs United  
 Methodist Church  
 John V. Moore  
 Kelly Moses  
 NCATA - Union Co.

NCATA - Union Co.  
 Cheryl Neely  
 Anita Patel  
 Pediatric Hair Solutions  
 Privette Enterprises, Inc.  
 Elizabeth Prudden  
 William Ratliff, Jr.  
 Sushila Devi Rayaprolu  
 Donald & Ann Richardson  
 Trey Robison  
 Kris Rogers  
 Mitchell Rowell  
 Chantal Rubin  
 Clark Rummage  
 Sandy Ridge Baptist Church  
 Cynthia Schachner  
 Leslie Schlappich  
 Robin Schneider  
 Christy Scott  
 Traci C. Scott  
 Shiloh Baptist Church of Monroe  
 C.W. Smith  
 St. Matthew Columbiettes  
 Stallings United Methodist  
 Terrell Sweezy  
 Terry Cauthen Trucking, Inc.  
 The Sign Factory  
 Trinity United Methodist Church  
 Lynn Tucker  
 Waxhaw Child Development  
 Center, Inc.  
 Kristin Wiedenhoeft

**♥ \$100- \$249**

Steven Allison  
 Emily Alt  
 Edie Anderson  
 Kim Angeli  
 Sheryl Antolock  
 Aon Foundation  
 Jessica Ruth Ash  
 John Ashcraft, Jr.  
 Janice Avery  
 Lynn Babusci  
 Mrs. Janet Baker  
 Missy Baker  
 Brian Barron  
 Baucom Insurance  
 and Financial, LLC  
 Robert Beatty  
 Cheryl Billinger  
 Carlos Bittner  
 Sheila Bolton  
 Dr. and Mrs. Ed Bower  
 Lenora Bowman  
 Kathy Bragg  
 Branch Office Solutions, Inc.  
 William Brewer



*Salsarita's Fundraiser 2016*

Cathryn Britton  
 Liv Brown  
 Rita Brunson  
 Judy Buff  
 Sandra P D Bushnell  
 Sally Canepari  
 David Carmichael  
 Traci Carter  
 Pam Caskey  
 Cathy Burns Realty Group  
 CFMA Charlotte Area Chapter  
 James Chester  
 Nilesh Chheda  
 Consolidated Marketing Group  
 Stephanie Cooper  
 Costco Wholesale  
 Executive Match  
 Cummings Construction Corp.  
 Cyril Bath Company  
 Sandra Darst  
 Dean Davidson  
 Chuck DeMund  
 Stacy Denton  
 Sandra Deskins  
 Dickerson Architecture  
 Karen Doolittle  
 Frank Elliott  
 Emma J. Farmer  
 Barbara Faulk  
 Stacy Ferguson  
 First Baptist Church  
 - Monroe  
 Bob Fisher  
 Kerri Fredheim  
 Sheila Funderburk  
 Lori George

Ms. E. Marie Godwin  
 Jeffrey Goldstein  
 Dr. Shantala  
 Gopalakrishnan  
 Charles Gordon  
 W. Wesley Graham  
 Carolyn Marsh Green  
 Shana Halajian  
 Tim Hamilton  
 Dutch Hardison  
 Grovене Helms  
 Susan P. Helms  
 Ramona Henegar  
 Gene Herrell  
 Sean Hertel  
 Steve Higdon  
 Rachel Hill  
 Crystal Hinson  
 Hook Tire and  
 Service, Inc.  
 Tracy Hunter  
 David Jacobson  
 Jeff Jones Electrical  
 Ellen Johnson  
 Kelli Johnson  
 Richard Jones  
 Tammy Jones  
 Joseph Kallal  
 Kashyap Kansupada  
 Keller Williams Realty  
 Union County  
 Market Center  
 Dawn Kelley  
 Prashant Khansaheb  
 Sherry Killion



Thank You! Because of you, lives are changed.

 **\$100- \$249** *Cont.*

Kingfisher Capital, LLC  
 Anita Kirpalani  
 Amy Michelle Kisella  
 Vicki Mobray Klutz  
 Anjali Koul  
 Tracy Kuehler  
 Lassiter & Associates, PLLC  
 Dr. Jed E. Levitas, DMD  
 Richard Alan Lewis  
 Gaby Linscheid  
 David Linto  
 LPL Financial Foundation  
 Laura K. Magleby  
 Yolanda Major  
 Ashmi Dharmendra Makwana  
 Angie Mangum  
 Linda and John Mangum  
 Katherine Martin  
 Raquel Martin  
 James Matthews  
 Robert Mayberry  
 Sheryl Mayberry  
 Alicia McMasters  
 Danielle Mead  
 Ben Mears  
 Debbie Medves  
 Robert L. Miller  
 Martha Milligan  
 William D Milligan  
 Reggie & Terri Mills  
 John W. Mitchell  
 Jason Mock  
 Jasper Monica  
 Monroe Animal Hospital  
 Monroe Chapter Order  
 of Eastern Star  
 Jeanne Montalvo  
 Michael Moore  
 Charlotte M. Mott  
 Moyer, Smith & Roller, P.A.  
 MTI  
 Sneha Mundhara  
 David Myers  
 New Covenant Baptist  
 Church of Indian Trail  
 Mr. and Mrs. Christopher O'Brien  
 Julia Ann Olsen  
 Dr. and Mrs. T. Lane Ormand  
 Palmetto Medical Group  
 Narendra Parekh  
 Deepa Parikh  
 Bill Parker  
 Cathy Parker  
 Pat Fogle Agency, Inc.  
 Krunal Patel  
 Neha Patel  
 Nancy Pathak  
 Debra Paulson

Dr. and Mrs.  
 George Pinsak  
 Ina Plyler  
 Ginger Pope  
 Barbara and  
 Forest Price  
 Price Brothers Inc.  
 Cindy Pryor  
 Melodie Query  
 Stephanie Rankin  
 T. Hemanth Rao  
 Mary Ann Rasberry  
 Anne Reeves  
 Daisy Risser  
 Barbara Robinson  
 David Rushing  
 Gil Rushing  
 Dawn Russell  
 Pam Sanders  
 Nancy Sarno  
 Carolynn S. Sarver  
 Cathy Schneider  
 Brooke Schoen  
 Mark Schul  
 David Scott  
 Jeff Sherman  
 Peggy Shoemaker  
 Anthony & Beth Short  
 Ronald Sills  
 Michael J. Smith  
 Thomas Smith  
 Social Networking  
 Assistance LLC  
 South 21 Restaurant  
 South Charlotte  
 Pediatrics, PLLC  
 Southeast Poultry  
 Health  
 Cindy Spratt  
 SRB Design  
 Sandra Stanley  
 Nancy Stephen  
 Donald Stevenson  
 Holly Stewart  
 Melba S Tarlton  
 Ritu Thakur  
 Helen Thomas  
 Mike Thomas  
 Angela Thompson  
 Dennis & Paula Tompkins  
 Stuart Travis  
 Gayla Tyson  
 Union Power  
 Cooperative  
 Union United  
 Methodist Church  
 United Way of Tampa Bay  
 Indu Vaidyanathan  
 Laura Vansickle  
 Ellen Vilas  
 Vocational Rehab  
 Ann Walters



*Thumper's Toy Run- 2015*



*Teen Dating Abuse Prevention- Forest Hills High School*

Kelly Wasko  
 Waxhaw Fit Body Boot Camp  
 Shenekia Weeks  
 Ruth Wells  
 Ann White  
 Zelda White  
 Whitley Mortgage Associates  
 Marie Williams  
 Cynthia Wilshire  
 Wingate Elementary School  
 Wingate United  
 Methodist Church  
 Chester Wisinski  
 Barbara Wisler  
 Woodmen of the World  
 YourCause, LLC  
 Julia Zaremski  
 Nobleline Zuniga

 **\$1 - \$99**

Jerome Mark Adams, Jr.  
 Affinity4  
 John Allbert  
 Allstate Giving Campaign  
 Terry Anderson  
 Kaye Arant  
 Michelle Baez  
 Jan Ball  
 DeAnn Barker  
 Kimberly Barker  
 Steven Barnard  
 Dean Baskins  
 Amy Bender  
 Elizabeth Birch  
 Linda Bischoff



Queen City Saheli's Gala to support Turning Point

 \$1 - \$99 *Cont.*



Louise Blackwelder  
 Dawn Blewett  
 Joyce Blythe  
 Gretchen Botha  
 Frances Brafford  
 Brad Brinkley  
 Cynthia T. Brooks  
 Mrs. Vicki Brooks  
 Ms. Anne Brown  
 Ida Brtalik  
 Nick Brummer  
 Karen Burgess  
 Renae Butler  
 Robert Byrd  
 Amanda Cameron  
 Agustin Carvajal  
 Christian Businessmen  
 Brandy Ciudad  
 Craig Clendening  
 Deanna Coppinger  
 Debra Corbett  
 Kathryn Couture  
 Ken Cox  
 Lib & Morrison Creech  
 John Crooks  
 Crump Investigations  
 Sheila and Roy Crunkleton  
 Amanda Cubit  
 Bill E Davis  
 Gordon Dennis  
 Victor Dermid  
 Brett R. Diller  
 TW Dover  
 Anna Dowdy  
 George Dowdy  
 Duke Energy Foundation  
 Bob Dussinger  
 Jon Eccleston  
 Jenifer Edeker  
 Kellee Edlin  
 Mary Edwards

Grace Efird  
 Hamid Ejlali  
 Pasquale Esposito  
 Helen Estes  
 Angelina Fesselmeyer  
 Lewis & Janice Fisher  
 Sandra Fisher  
 Darlene Fitzgerald  
 Patrice Flatau  
 Galen Medical Group, P.C.  
 Mary Lou Gamble  
 Betty Gary  
 Denise Gibson  
 Brandon Godwin  
 TJ Goforth  
 Maegan Gordon  
 Susan Gower  
 Christine Graziosi  
 Jennifer Greene  
 Chris Griffin  
 Shawn Griffon  
 Sanjay Gupta  
 Matt Gustafson, Jr.  
 Audra Gwinn  
 Brandon Hairston  
 Adrienne Hall  
 Henry Hamilton  
 Judy Hamilton  
 Jackson Hargett  
 Jodi Harriman  
 Anne Marie Hassman  
 Julie Haulk  
 Penelope Hefner  
 Amy Helms  
 Carolyn Helms  
 Nancy Henderson  
 Jerilyn Hilse  
 Lianne & Doug Hofer  
 Shana Holden  
 Anastasia Holevas  
 Hopewell Baptist Church  
 Nathan Hopper  
 Terri L. Howard

Erin Hucks  
 Megan Huffman  
 Indian Trail Presbyterian Church  
 Charles Jay  
 Marshall & Marjorie Jennette  
 Cynthia Johnson  
 Katherine Johnson  
 David Kale  
 Carrie Kennedy  
 Mary Claudia Killian  
 Tanya King  
 Sheila Klausman  
 Lara Kochaniec  
 Todd Koos  
 Jolene Kurtz  
 Kelly Kwiatkowski  
 Michael Lanphier  
 Heather Lantz  
 Julie Laytham  
 Myra Lee  
 Leslie Boyd  
 Lara B. Libbey  
 Ruby Locke  
 M. Gold Associates  
 Laurene Mack  
 Barbara Magee  
 Leighann Mantecon  
 Jennifer Marlier  
 Max Marsh  
 Dana Martin  
 Nicole McCabe  
 Drake McCain  
 Madison McCain  
 Mary McClure  
 Rachel McCullough  
 Dianne McGee  
 Rena McGee-Helms  
 Eleanor McGinnis  
 Veronica McKinney  
 Sean McLeod  
 Metrolina MG Car Club  
 Mill Grove Methodist Church  
 William & Dorothy Moloney  
 Deirdre Montello  
 Karen Moore  
 Mary Ann Murano  
 Brandi Myers  
 Sheila Nadata  
 Roberto Nanamura  
 Sheila Neal  
 Network for Good  
 Marti Newell  
 Frances B. Nicholson  
 Kim Norwood  
 Danielle Noto  
 Tara O'Leary  
 Mr. and Mrs. L. Hill &  
 Phyllis Overton  
 Robin Pack  
 Debbie Parker

Erika Patino  
 Dustin Pettitt  
 Brandi Phillips  
 Candy Phillips  
 Matt Philmon  
 Elizabeth Pinard  
 Rebecca Plyler  
 Eric Presson  
 Barry Price  
 Matt Price  
 Patricia Ranney-Petersen  
 Patricia Reaves  
 Dameka Reed  
 Jeanette Reed  
 Tracy Regan  
 Jennifer Reichel  
 Timothy & Phyllis Roberts  
 Robert Robinson  
 David Rokes  
 Cardon Ruchti, Jr.  
 Johnny Rutledge  
 Paul Schaaf  
 Kim Schearer  
 Lillie Seels  
 Sachin Shah  
 Sharyn Shogan  
 Sheriee Smith  
 Barry Smoot  
 Dr. Sid Spencer  
 Rohit Srivastav  
 St. Paul's Episcopal Church  
 Elaine Strickland  
 Monica Taft  
 Then & Now Marketplace  
 Adele Thevaos  
 Malis Thompson  
 Pamela Diane Threatt  
 Elizabeth Tillman  
 Scottie Trapp  
 Travelers/Cyber Grants, Inc.  
 Mitchell Tyson  
 Union County Early College  
 United Way of Central Indiana, Inc.  
 Indira Vallabh  
 Michael Van Glish  
 Jo Vandam  
 Matthew Varner  
 Sally J. Wesley Walters  
 Suzanne Walters  
 Tiffany Weaver  
 Marianne Wescoat  
 Westmark Enterprises  
 Phil White  
 Gloria Williamson  
 Debra Wilson  
 Mr. and Mrs. Michael Wilson  
 Sophie Wood  
 Chandra Wright  
 XI Beta Epsilon  
 Amy Ziomek



**www.TurningPointNC.org**  
*Serving Union County, North Carolina*

**Domestic Violence Crisis Line:**  
(Línea de Crisis - Violencia Doméstica)

**704-283-7233**

**Sexual Assault Crisis Line:**  
(Línea de Crisis - Agresión Sexual)

**704-283-7770**

Administrative Office

PO Box 952

Monroe, NC 28111

704-283-9150



[www.facebook.com/TurningPointUC](https://www.facebook.com/TurningPointUC)



[@TurningPointUC](https://twitter.com/TurningPointUC)



[@TurningPointUC](https://www.instagram.com/TurningPointUC)



Turning Point is a 501(c)(3) non-profit for victims of domestic violence, sexual assault, and child abuse. Financial information about this organization and a copy of its license are available from the State Licensing Branch at 919-807-2214.

This license is not an endorsement by the State.

Town of Mineral Springs

Charitable Contribution History: FY2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, & 2016

Agency	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
Union County Fire & Rescue	\$200	\$250	0	0	0	\$500	0	0	0	0	0	0	0	0	0
Catawba Lands Conservancy	\$1,000	\$1,000	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Parkwood Booster Club	0	\$1000*	0	0	0	0	0	0	0	0	0	0	0	0	0
Andrew Jackson Museum	0	\$300	0	0	\$500	\$500	0	0	0	0	0	0	0	0	0
Council on Aging in Union County	\$500	\$500	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$1,500
Hospice of Union County	0	\$1,000	0	0	0	\$2,000*	\$1,250	\$1,250	0	0	0	0	0	0	0
American Red Cross	0	\$500	\$500	\$1,000	\$1,000	0	\$1,000	\$1,000	\$2,500†	\$1,500	\$1,500	\$1,500	\$1,500	\$2,500	\$1,500
Union County Historic Society	0	\$300	0	0	0	0	0	0	0	0	0	0	0	0	0
Safe Alliance (United Family Services)	0	0	0	\$1000*	\$500	0	\$750	\$750	\$1,000	\$1,000	\$1,000	\$1,000	0	0	0
Union County Project Blue Light	0	0	0	\$200	0	0	0	0	0	0	0	0	0	0	0
Community Arts Council	0	0	0	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$600	\$600	\$500
Turning Point	0	0	0	0	\$500	\$500	\$750	\$1,000	\$1,250	\$1,500	\$1,500	\$1,500	\$1,500	\$2,500	\$2,000
Fraternal Order of Police	0	0	0	0	0	\$500**	0	0	0	0	0	0	0	0	0
Literacy Council of Union County	0	0	0	0	0	\$200	\$250	0	0	\$300	\$300	\$300	\$300	\$300	\$300
School of Government: Lawrence	0	0	0	0	0	0	0	\$250**	0	0	0	0	0	0	0
Waxhaw-MS Optimist Club	0	0	0	0	0	0	0	\$500	\$500	\$500	\$500	\$500	\$500	0	0
Humane Society of Union County	0	0	0	0	0	0	0	\$1,000*	0	0	0	0	0	0	0
Union County Drug Treatment Court Foundation	0	0	0	0	0	0	0	0	0	0	0	\$1,000	0	0	0
Generations United, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkwood Band Boosters	0	0	0	0	0	0	0	0	0	0	0	0	\$1,000	0	0
Western Union Elementary PTO	0	0	0	0	0	0	0	0	0	0	0	0	0	\$2,000	\$1,000
Artists Music Guild	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$2,000
<b>Total</b>	<b>\$1,700</b>	<b>\$4,850</b>	<b>\$3,000</b>	<b>\$5,700</b>	<b>\$6,500</b>	<b>\$8,200</b>	<b>\$8,000</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$9,300</b>	<b>\$8,800</b>	<b>\$10,300</b>	<b>\$9,900</b>	<b>\$12,400</b>	<b>\$11,300</b>
<b>Percent of Budget</b>			<b>1.44%</b>	<b>2.56%</b>	<b>2.52%‡</b>	<b>2.92%‡‡</b>	<b>2.63%</b>	<b>3.34%</b>	<b>3.49%</b>	<b>3.10%</b>	<b>2.92%</b>	<b>3.39%</b>	<b>3.13%</b>	<b>3.86%</b>	<b>3.44%*</b>

\*Special Capital Request    \*\*One-Time Request    †Increased for extra train derailment assistance plus matching grant opportunity    ‡Not including "Fund Balance Appropriated"  
 ‡\$1,200+ privately raised 2016-17

Points for discussion:

- Total "Community" budget appropriation is \$31,200, of which approximately \$13,440 is unencumbered and available for nonprofit donations. The line item for "Charities" in the FY2016-17 budget was \$10,400.
- "Greyed-out" numbers in the current year column represent a return to historical levels (FY2013-14) except for Turning Point, which is \$500 higher due to its absorbing some duties of Safe Alliance.
- Last year's total of \$12,400 represented a new high for contributions.
- Council has been maintaining a contribution level representing between 3.10% and 3.86% of the annual budget for the past seven years, with the exception of FY2012-13.
- Based on last year's contribution level of \$12,400 and the official state estimate of 2,905 as Mineral Springs population, the *per capita* spending on contributions was \$4.27.
- In response to Council request for information, the Catawba Lands Conservancy has corporate sponsorship levels of \$1,000 and \$2,500 (among others, see attached page from Annual Report); Mineral Springs has been sponsoring at the \$2,500 level since FY2005-06, which places the town in a higher bracket for recognition and also reflects the close association between the mission of the CLC and the town's motto of "Conservation by design". In an effort to provide more direct benefit to the town in exchange for the \$2,500 sponsorship, the CLC and Carolina Thread Trail will sponsor, organize, and publicize a trail workday on our greenway in conjunction with their "trailmasters", and will also conduct and publicize two guided nature hikes on the greenway during the next fiscal year if the town maintains its \$2,500 sponsorship level.
- For next fiscal year, council will be accounting for Artists Music Guild as a special events partner rather than as a non-profit donation, and will be limiting total non-profit contributions to \$9,850, representing 3% of the 2016-17 budget total of \$328,145. This change could result in further reductions in contributions to individual agencies in FY2017-18.

# FINANCIAL REPORT

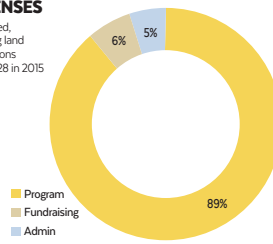
## OPERATING BUDGET SUMMARY 2014-1015/GENERAL FUND<sup>2</sup>

	2014 ACTUAL	2015 ACTUAL <sup>1</sup>	ANNUAL AVG. DELTA
<b>REVENUE</b>			
Donors	\$723,035 <sup>3</sup>	\$474,545	-34%
Foundations & Gov't	\$123,094	\$145,697	18%
Corp. Partners	\$88,805	\$255,933	188%
Other	\$19,126	\$7,338	-62%
Stewardship Transfer	\$25,000	\$25,000	0%
<b>Total Revenue</b>	<b>\$979,060</b>	<b>\$908,513</b>	<b>-7%</b>
<b>EXPENSES</b>			
Compensation	\$560,056	\$553,463	1%
Office/Administrative	\$157,918	\$183,722	16%
Outreach & Development	\$114,633	\$124,337	8%
<b>Total Expenses</b>	<b>\$832,607</b>	<b>\$861,522</b>	<b>3%</b>
<b>Operating Net</b>	<b>\$146,453</b>	<b>\$46,991</b>	<b>-68%</b>

<sup>1</sup> Unaudited. <sup>2</sup> Excludes land acquisitions and programs, including the Carolina Thread Trail. <sup>3</sup> Includes \$250,000 one-time gift.

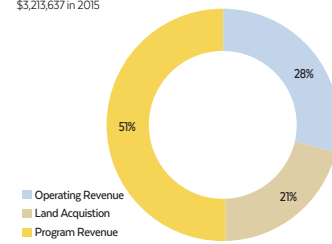
## 2015 OPERATING AND PROGRAM EXPENSES

Unaudited, including land transactions \$2,471,228 in 2015

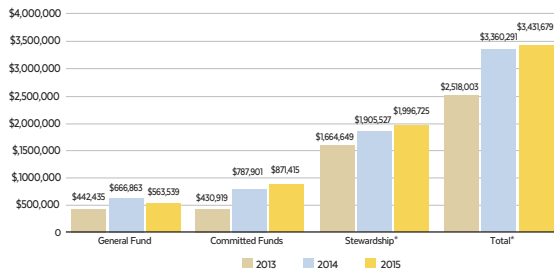


## 2015 REVENUE

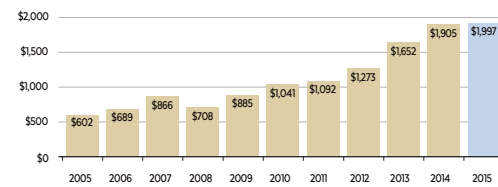
Unaudited \$3,213,657 in 2015



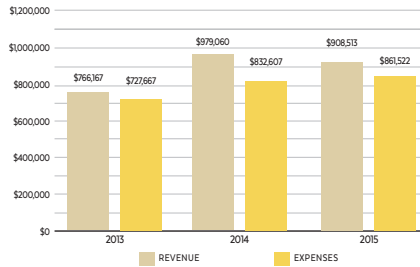
## CASH BALANCES



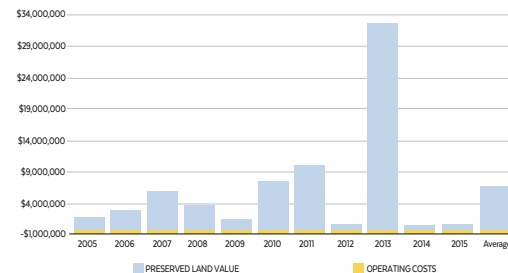
## STEWARDSHIP & LEGAL DEFENSE FUND



## GENERAL FUND REVENUE & EXPENSES



## LEVERAGING CAPITAL FOR CONSERVATION



# THANK YOU TO OUR 2015 SUPPORTERS

## CORPORATE, FOUNDATION & GOVERNMENT PARTNERS

We greatly appreciate the generosity and strong commitment to conservation shown by the foundations and corporations that made gifts during the 2015 calendar year. CLC is fortunate to have such a broad group of dedicated supporters building a lasting legacy of protected lands.

\*denotes donors who have given to CLC for 10 or more consecutive years

### \$20,000 +

Bank of America Foundation, Inc.  
Community Foundation of Gaston County, Inc.  
Mecklenburg County  
Wells Fargo Foundation

Wayland Cato, Jr. Foundation  
Yellow Duck Marketing

### \$2,500 +

Appian Textiles  
Autobell Car Wash Inc.  
Balfour Beatty Construction  
Caroon  
Carolina CAT  
Cato Corporation  
CBRE  
Choate Construction  
Clariant Corporation  
Conservation Trust for North Carolina  
Dowd Foundation  
Elliott Davis, PLLC  
Greer Walker, LLP  
John W. Harris Family Foundation

PNC Financial Services Group  
Robinson, Bradshaw and Hinson  
Shelco

Southfork Catawba Water Quality Alliance  
Town of Mineral Springs  
Tribity Partners, LLC

### \$1,000 +

Bernard N. Ackerman, CPA  
Bower Traust  
Alexander Ricks PLLC  
Atrium Animal Hospital  
Beacon Partners  
Carstarphen Family Foundation, Inc.  
Catawba County Planning, Parks and Development  
Consolidated Planning, Inc.  
Design Resource Group  
Dixon Hughes PLLC  
Duke Energy Foundation  
Eleanor and James Barnhardt Foundation  
Gach & Nolen, PLLC  
Great Outdoor Provision Co.  
Hart & Hickman  
Hendricks Foundation  
Horack, Talley, Pharr & Lowndes, P.A.  
Integra Realty Resources Charlotte  
Jones Lang LaSalle  
ReVenture Park Investments I, LLC  
Rogers Builders  
Showalter Construction Co.

The Trexler Foundation  
Union Power Cooperative  
Woodwards Engineering, Inc.

### \$500 +

Antea Group  
Blythe Development Company  
CBI  
C Design Inc.  
Centralina Development Corporation  
Common Grounds  
Griffith Real Estate Services  
The Howe Foundation, Inc.  
The Katherine & Thomas Belk Foundation  
The Olde Mecklenburg Brewery  
Max Daetwyler Corporation  
Myers & Chapman, Inc.  
Myron Greer Garden Design, LLC  
Park Sterling Bank  
Ram Realty  
Towercare Technologies  
Unknown Brewery  
Willis Group

### \$250 +

Clean Catch Fish Market  
Coca-Cola Bottling Co. Consolidated  
Stewart Engineering  
Watson Insurance Agency

Page from recent Annual Report & Newsletter showing Corporate Sponsors

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2017-2018  
O-2017-04**

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 7/1/2017 and ending 6/30/2018, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:		<b>\$299,122.00</b>
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$4,720.00	
Charities and Agencies	\$9,850.00	
Community Projects	\$24,900.00	
Contingency	\$3,000.00	
Employee Overhead	\$27,500.00	
Fire Protection	\$12,000.00	
Office and Administrative	\$138,546.00	
Planning and Zoning	\$52,956.00	
Street Lighting	\$2,000.00	
Tax Collection	\$2,950.00	
Training	\$3,000.00	
Travel	\$3,600.00	
 CAPITAL:		<b>\$44,188.00</b>
Capital outlay	\$44,188.00	
 <b>TOTAL APPROPRIATIONS:</b>		<b>\$343,310.00</b>

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2017 and ending 6/30/2018:

Property taxes	\$65,200.00	
Interest	\$1,200.00	
Other income	\$3,000.00	
Sales taxes	\$263,900.00	
Vehicle taxes	\$7,010.00	
Zoning fees	\$3,000.00	
 <b>TOTAL ESTIMATED REVENUES:</b>		<b>\$343,310.00</b>

**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 was amended by O-2015-01 on October 15, 2015. This Capital Project Ordinance was amended and closed out by O-2017-02 on May 11, 2017. As authorized by O-2015-01, this project was funded by means of up to \$240,000 in transfers of fund balance from the General Fund into the Capital Project Fund. Total expenditures for this capital project were \$227,796.54, which were funded by transfers from the General Fund during FY 2014-15, FY 2015-16, and FY 2016-17. Since this project has been completed and closed out, no transfers will be made during FY 2017-18.

The Mineral Springs town council may approve additional multi-year capital projects during the 2017-18 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, 2017.

ADOPTED this 8th day of June, 2017. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, Clerk



CONTRACT TO AUDIT ACCOUNTS

Of Town of Mineral Springs

Primary Governmental Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 1st day of June, 2017,

Auditor: Kendra Gangal CPA, PLLC Auditor Mailing Address: 6420 Rea Road Suite A1 #300

Charlotte, NC 28277

Hereinafter referred to as The Auditor

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

(Primary Government)

and N/A : 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, 2016, and ending June 30, 2017. 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 DPCUs, 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 Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation 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 auditor communication 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 Uniform Guidance 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

Primary Governmental Unit

N/A

Discretely Presented Component Units (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, 2017. 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 relate 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 via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> 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. (Note: **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.

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 as a text-based PDF file 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, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract 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. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should be attached to the contract, and by reference here becomes part of 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 that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #25 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.
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 November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> 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. **E-Verify.** Auditor **shall comply** with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor **shall require** such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. 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  
Primary Governmental Unit  
N/A  
Discretely Presented Component Units (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] \_\_\_\_\_  
Audit 4,720

Preparation of the annual financial Statements N/A  
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 \$ 3,540  
\*\* 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:  
Kendra Gangal CPA, PLLC  
Name of Audit Firm  
By Kendra Gangal  
Authorized Audit firm representative name: Type or print  
Signature of authorized audit firm representative  
Date \_\_\_\_\_  
kendra.gangal@kg-cpa.com  
Email Address of Audit Firm

Governmental Unit Signatures:  
Town of Mineral Springs  
Name of Primary Government  
By Frederick Becker III  
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 Frederick Becker III  
**Primary Governmental Unit Finance Officer:**  
Type or print name  
**Primary Government Finance Officer Signature**  
Date \_\_\_\_\_  
(Pre-audit Certificate **must be dated.**)  
msncmayor@yahoo.com  
Email Address of Finance Officer

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

Contract to Audit Accounts (cont.) Town of Mineral Springs  
Primary Governmental Unit  
N/A  
Discretely Presented Component Units (DPCU) if applicable

**\*\* This page to only be completed by Discretely Presented Component Units \*\***

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

**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 \$ \_\_\_\_\_  
**\*\* 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.*

**DPCU Governmental Unit Signatures:**  
N/A

Name of Discretely Presented Component Unit

By \_\_\_\_\_  
**DPCU Board Chairperson:** Type or print name and title

Signature of Chairperson of DPCU governing board

Date \_\_\_\_\_

By \_\_\_\_\_  
**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"**

N/A

**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 \_\_\_\_\_

**DPCU Finance Officer:**

Type or print name

\_\_\_\_\_  
**DPCU Finance Officer Signature**

Date \_\_\_\_\_

*(Pre-audit Certificate **must be dated.**)*

\_\_\_\_\_  
**Email Address of Finance Officer**

**Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)**

\_\_\_\_\_

**Steps to Completing the Audit Contract**

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – NEW: It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?
  - a. Do the terms and fees specified in the engagement letter agree with the Audit 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.”*
  - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
  - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.  
Please call or email Darrus Cofield at 919-814-4299 [darrus.cofield@nctreasurer.com](mailto:darrus.cofield@nctreasurer.com) if you have any questions about the fees on this list.
  - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
  - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a). NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.**
9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.
- a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
  - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
  - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.





## *Kendra Gangal CPA, PLLC*

June 1, 2017

To The Town Council and Management  
Town of Mineral Springs  
PO Box 600  
Mineral Springs, NC 28108

I am pleased to confirm my understanding of the services I am to provide the Town of Mineral Springs for the year ended June 30, 2017. I will audit the financial statements of the governmental activities, 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 year ended June 30, 2017. 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's basic financial statements. Such information, although not a part of the basic financial statements, is required by the 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 my engagement, I will apply certain limited procedures to the Town of Mineral Springs's RSI in accordance with auditing standards generally accepted in the United States of America. These 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me 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.
- 2) Budgetary Comparison Schedules.

I have also been engaged to report on supplementary information other than RSI that accompanies the Town of Mineral Springs's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records 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:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balances, - Budget and Actual – General Fund.
- 2) Schedule of Revenues, Expenditures and Changes in Fund Balances, - Budget and Actual – Capital Projects Fund.

### **Audit Objectives**

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. 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. My 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 of Town of Mineral Springs and other procedures I consider necessary to enable me to express such opinions. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable

to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my 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 used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I 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 the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, 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, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My 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. I 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 my audit, I will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Control**

My 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 significant deficiencies or material weaknesses. However, during the audit, I 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, I will perform tests of the Town of Mineral Springs's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and I will not express such an opinion.

### **Other Services**

I will also assist in preparing the financial statements of the Town of Mineral Springs in conformity with U.S. generally accepted accounting principles based on information provided by you. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

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 me and for the accuracy and completeness of that information. You are also responsible for providing me 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 I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me 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 for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me 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 government 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 my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) 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 me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I 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.

### **Engagement Administration, Fees, and Other**

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will locate any documents selected by me for testing.

I expect to begin my audit in August/September 2017 and to issue my reports no later than October 31, 2017. Kendra Gangal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fee for these services will be at my standard hourly rates including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$4,720. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my reports. You will be obligated to compensate me for all time expended and to reimburse me 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, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

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

Very truly yours,

*Kendra Gangal, CPA*

Kendra Gangal CPA, PLLC

RESPONSE:

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

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_