

Town Council Members

Valerie Coffey – 2019 ~ Jerry Countryman – 2021 ~ Janet Critz – 2021

Lundeen Cureton – 2019 ~ Peggy Neill – 2019

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**Town of Mineral Springs**  
**Mineral Springs Town Hall**  
**3506 S Potter Road ~ Mineral Springs**  
**Town Council**  
**Public Hearings / Regular Meeting**  
**June 14, 2018 ~ 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 – CUP 18-01 – Marcham**
3. **Consideration of Conditional Use Permit 18-01 Submitted by Thomas Marcham**  
The council will consider the conditional use permit (18-01) submitted by Thomas Marcham.
4. **Public Hearing – 2018-2019 Proposed Budget**
5. **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.
6. **Consent Agenda**
  - A. May 10, 2018 Special Meeting Minutes and May 10, 2018 Regular Meeting Minutes
  - B. April 2018 Tax Collector's Report
  - C. April 2018 Finance Report
7. **American Red Cross – Sheila Crunkleton**  
Ms. Sheila Crunkleton will make a brief presentation and request funding from the town.
8. **Catawba Lands Conservancy – Matt Covington**  
Mr. Matt Covington will make a brief presentation and request funding from the town.
9. **Consideration of 2017-2018 Nonprofit Contributions**  
The council will consider the 2017-2018 nonprofit contributions.
10. **Consideration of the 2018-2019 Budget Ordinance**  
The council will consider adopting the 2018-2019 Budget Ordinance.
11. **Consideration of Approving an Agreement with Benchmark for an Assessment of the Town's Zoning and Subdivision Ordinances**  
The council will consider approving an agreement with Benchmark to assess the zoning and subdivision ordinances to determine a future Scope of Work to update the ordinances.

12. **Consideration of an Audit Contract with Kendra Gangal CPA, PLLC**  
The council will consider approving the audit contract with Kendra Gangal CPA, PLLC.
13. **Consideration of Town Clerk/Zoning Administrator Attending Annual Conferences**  
The council will consider authorizing the town clerk/zoning administrator to attend a municipal clerks academy in August 2018 and a zoning officials academy in July 2018.
14. **Consideration of Calling for a Special Meeting for a Presentation by Councilwoman Critz and Mayor Becker and a Workshop**  
The council will consider calling for a special meeting and workshop to be held in July 2018.
15. **Update on Two CRTPO Transportation Projects**  
Mayor Becker will update the council on a potential CSX rail siding and the Waxhaw Parkway.
16. **Staff Updates**  
The staff will update the council on any developments that may affect the town.
17. **Other Business**
18. **Adjournment**

# Town of Mineral Springs

P.O. Box 600 ~ Mineral Springs, NC 28108  
704-243-0505 (office) ~ 704-289-5331 (mobile) ~ 704-243-1705 (fax)

## CONDITIONAL USE PERMIT APPLICATION

Property Owner's Name: Thomas Marcham Application No. CUP- \_\_\_\_\_  
No. of Attachments: \_\_\_\_\_ Received By: \_\_\_\_\_  
Application Complete: \_\_\_\_\_ Fee Paid: \_\_\_\_\_  
Date: 5-10-18

State Purpose of Conditional Use Permit Agricultural use -  
accessory building. Barn in excess of 2,500 sqft. (50x80)  
Applicant is requesting as a condition that he be  
permitted to build it 50 feet from property line and 150 feet  
from dwelling on adjoining lot.

Cite Section(s) of Zoning Ordinance Under Which A Conditional Use Permit Is  
Being Requested: Article 5, Section 4.19

Description of Property: 5608 EUBANKS ST, Mineral Springs N.C.  
(Street Address)

06015013 R-20 14  
(Tax Parcel Number) (Zoning District) (Acreage)

Property Owner: Tom Marcham \_\_\_\_\_  
(Print or Type) (Signature)

Address: 115 CATANHA CREEK LN, Belmont NC 28012

Telephone: 847-302-8577 FAX: \_\_\_\_\_

Applicant/Agent: Melanie D. Cox Melanie D. Cox  
Attorney (Print or Type) (Signature)

Address: 400 N. Broome Street, Suite 100 P.O. Box 178 Waxhaw, NC 28173

Telephone: 704 243-9693 FAX: 704 243-0136

Applicant shall, at the time the application is made, present all the necessary evidence (maps, drawings, statements, certifications, etc.). Showing how the requirements of the applicable section(s) of the Ordinance will be met. The applicant's attention is directed to Article 6, Section 6.3.1 for these requirements.

I hereby certify that all of the information provided for this application and all attachments is true and correct to the best of my knowledge.

Applicant [Signature] Date 4/25/18

Application processing fee: Attach check, payable to the Town of Mineral Springs in the amount of **\$250.00**.

**(FOR OFFICIAL USE ONLY)**

CUP# \_\_\_\_\_

Applicant's Name \_\_\_\_\_

Planning Board reviewed application on \_\_\_\_\_ and recommended that the application be: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Town Council reviewed application on \_\_\_\_\_ and the decision was to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

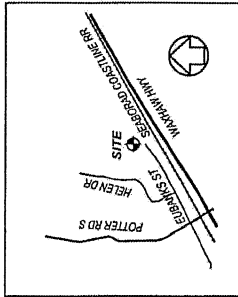
Notification of Planning Board and Town Council review dates mailed to applicant on:

\_\_\_\_\_

Order Granting/Denying Conditional Use Permit mailed to applicant on \_\_\_\_\_ and if granted, to Zoning Administrator and Revaluation Officer with stamped site plan on \_\_\_\_\_.



*Proposed Blot  
50 x 80*



VICINITY MAP (NOT TO SCALE)

SYMBOL LEGEND	
■	PROPERTY CORNER EXHIBIT
□	COMPUTED POINT
○	WELL
○	UTILITY POLE
○	TELEPHONE PEDESTAL
○	BB LIVING

LINE LEGEND	
---	PROPERTY LINE
---	NOT SURVEYED
---	RAILROAD
---	STONE WALL
---	WIRE FENCE
---	INGRESS/EGRESS EASEMENT
---	EDGE OF GRAVEL
---	OVERHEAD UTILITY LINES
---	STORM PIPE
---	TOP OF BANK/POND

ABBREVIATIONS:  
 PC PLAT CABINET  
 DB DEED BOOK  
 NIF NOW OR FORMERLY  
 RBS IRON ROD FOUND  
 R/W RIGHT OF WAY

- SURVEY NOTES:**
1. AREA COMPILED BY THE COORDINATE METHOD.
  2. PROPERTY SUBJECT TO ANY & ALL EASEMENTS AND RESTRICTIONS OF RECORD OR RECORDS CONTROL, WAS FOUND WITHIN A 200' OF SUBJECT PROPERTY.
  3. PROPERTY LIES WITHIN ZONE X. AREAS DETERMINED TO BE OUTSIDE FLOODPLAIN, ACCORDING TO FRM MAP NUMBER 2704-00001, PANEL 5402, EFFECTIVE DATE 11/10/00.
  4. THIS SURVEY WAS DONE WITH BENEFIT OF A TITLE SEARCH BY NEAL DATED FEBRUARY 14, 2011.

- R/W & EASEMENT SURVEY NOTES:**
1. PLAT CABINET L PG 254, 30 R/W SHOWN HEREON.
  2. DEED BOOK PG 12, ROAD MAINTENANCE AGREEMENT WITH NIF GRASSON TRUST, EASEMENT SHOWN HEREON.
  3. NIF GRASSON TRUST, EASEMENT AGREEMENT IS GENERAL AND GIVES NO SPECIFIC LOCATION.
  4. WITHIN THE POLLS ARE SHOWN HEREON.
  5. THIS SURVEY WAS DONE WITH BENEFIT OF A TITLE SEARCH BY NEAL DATED FEBRUARY 14, 2011.

I, JACKIE G. DUNCAN, A LICENSED SURVEYOR, HAVE BEEN DULY SWORN AND SUPERVISED FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION, THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DISCREPANCIES, DRAWN TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND THAT THE PERCENTAGE OF PRECISION AS CALCULATED EXCEEDS 1:10,000.  
 THAT THIS SURVEY IS OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT CREATE A NEW STREET OR CHANGE AN EXISTING STREET.  
 THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G.S. 41-30 AS AMENDED, AND THAT I HAVE SIGNED AND SEALED THIS PLAT IN ACCORDANCE WITH THE REQUIREMENTS OF FEBRUARY 14, 2011.

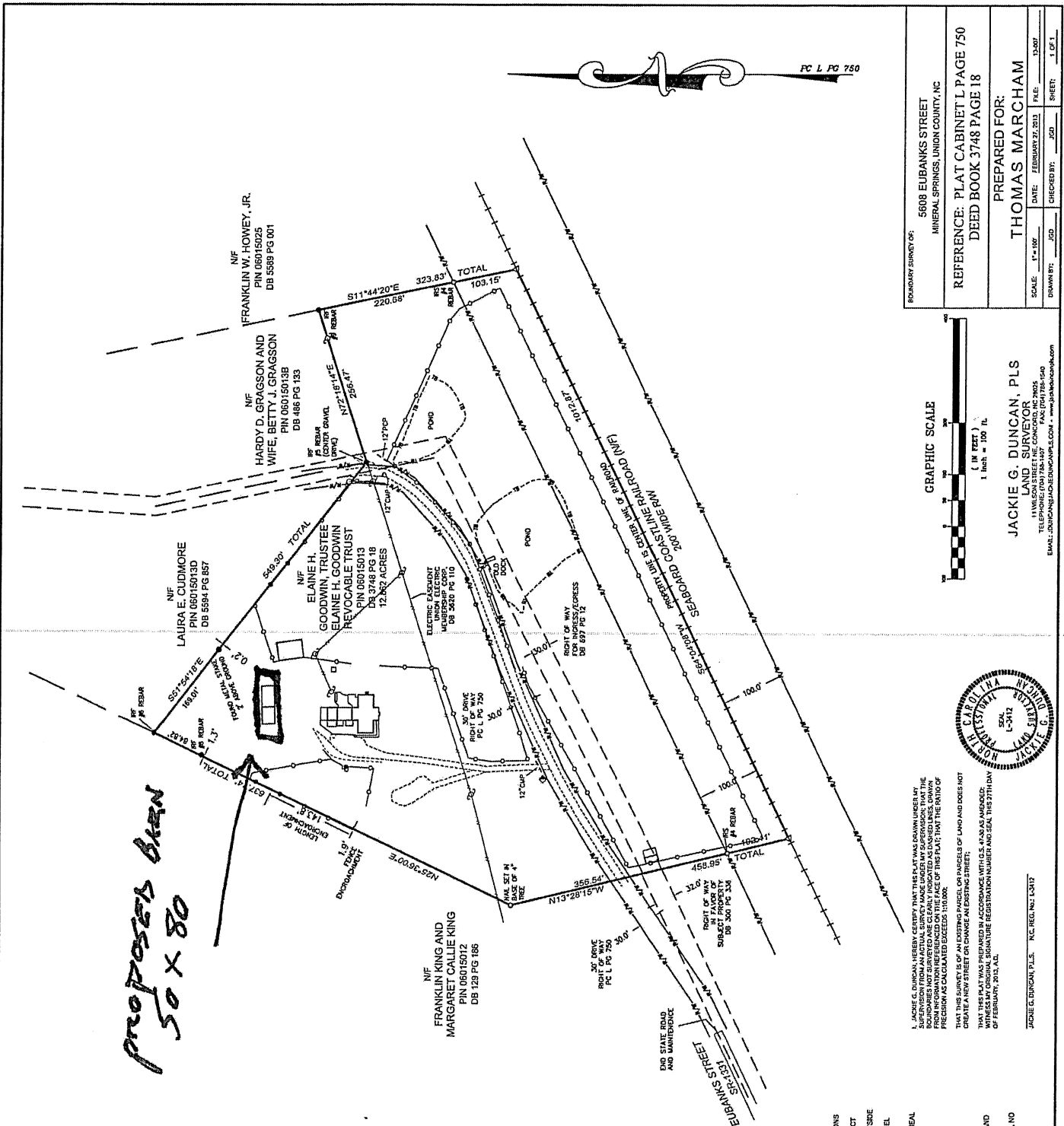


JACKIE G. DUNCAN, P.L.S. N.C. REG. NO. 52412

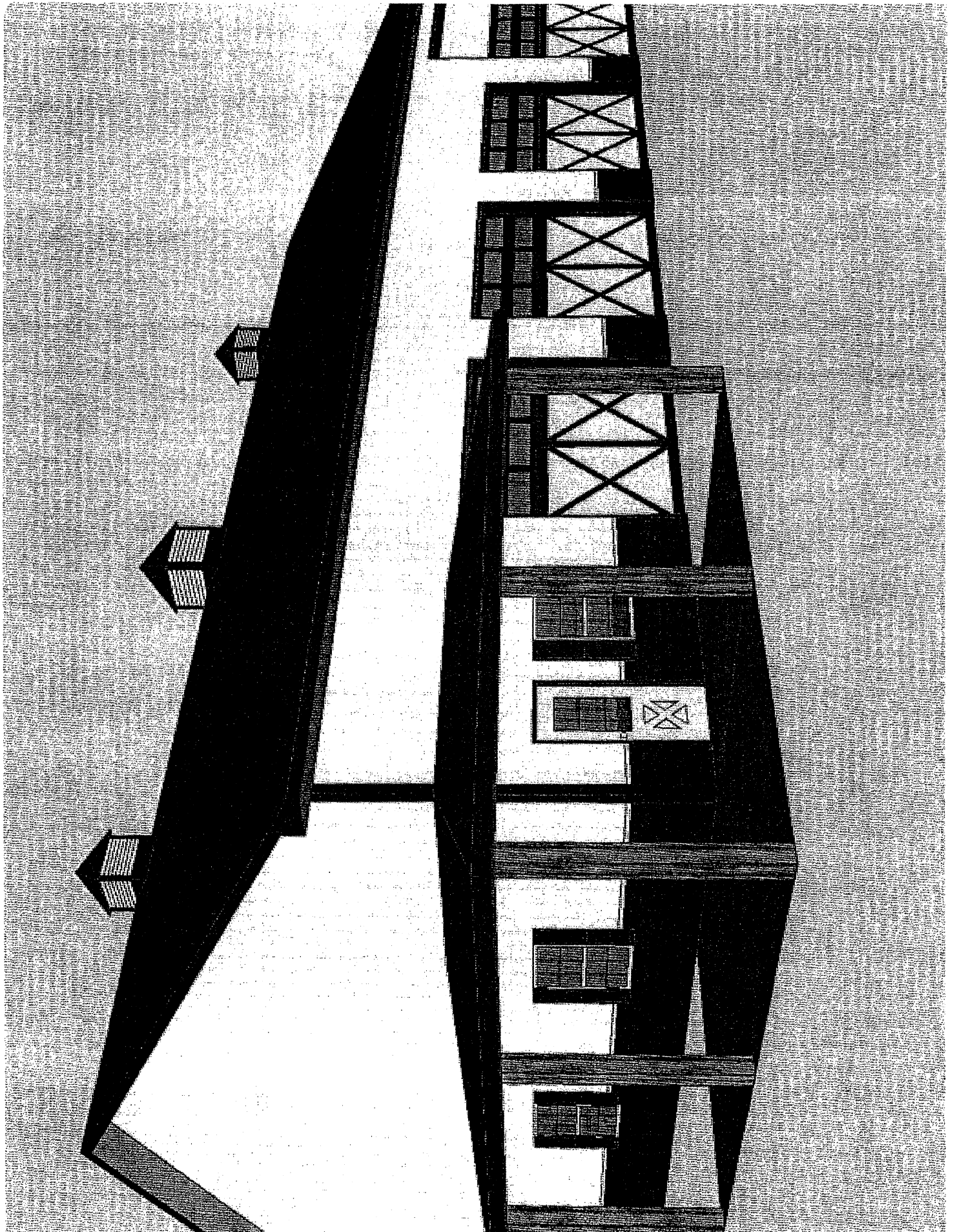
GRAPHIC SCALE  
 1 INCH = 100 FT.

JACKIE G. DUNCAN, PLS  
 LAND SURVEYOR  
 TELEPHONE: (704) 784-1107  
 FAX: (704) 784-1540  
 EMAIL: JDUNCAN@JACKIEDUNCAN.PLS.COM • WWW.JACKIEDUNCAN.COM

BOUNDARY SURVEY OF:  
 5608 EUBANKS STREET  
 MINERAL SPRINGS, UNION COUNTY, NC  
 REFERENCE: PLAT CABINET L PAGE 750  
 DEED BOOK 3748 PAGE 18  
 PREPARED FOR:  
 THOMAS MARCHAM  
 SCALE: 1" = 100'  
 DRAWN BY: JGD  
 CHECKED BY: JGD  
 DATE: FEBRUARY 22, 2011  
 FILE: 15080  
 SHEET: 1 OF 1

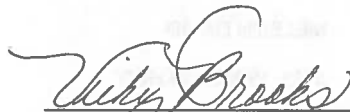


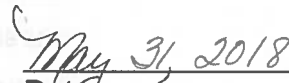
FC L PG 750



**CERTIFICATION OF MAIL NOTIFICATION  
TOWN OF MINERAL SPRINGS, NORTH CAROLINA**

*I, Vicky Brooks, Clerk of the Town of Mineral Springs, North Carolina, sent a notice of Public Hearing for the Conditional Use Permit on Tax Parcel #06-015-013 to the persons identified on the attachment herein cited as "Property Owners within 200 feet of Tax Parcel #06-015-013". The date of the Public Hearing is June 14, 2018. Said notices were delivered via first class mail on May 31, 2018 to the addresses as shown on the attachment: Certification of Mailing.*

  
\_\_\_\_\_  
Vicky Brooks, Town Clerk  
Town of Mineral Springs

  
\_\_\_\_\_  
Date

Attachments:      List of property owners within 200 feet of #06-015-013  
                         Notification Letter

**Certification of Mailing**  
**Property Owners within 200 feet of Tax Parcel #06-015-013**

MARCHAM THOMAS F 115 CATAWBA COVE LN BELMONT, NC 28012	GRAGSON HARDY D & WIFE BETTY J P O BOX 86 MINERAL SPRINGS, NC 28108	CUDMORE LAURA E PO BOX 344 MINERAL SPRINGS, NC 28108
WIGGINS CLARA P 408 W ROOSEVELT BLVD MONROE, NC 28110	PLATTENBURG WENDELL ERIC & 1303 FLETCHER BROOME RD MONROE, NC 28112	MORROW CLARA CRAIG 107 N BRAGG ST MONROE, NC 28112
CRAIG ROBERT DANIEL 5417 WAXHAW HWY MONROE, NC 28112	KING WAYNE DOUGLAS 8915 BONDS GROVE CHURCH RD WAXHAW, NC 28173	MELSON DAVID 5521 WAXHAW HWY MONROE, NC 28112
BOULTON JOHN B III & WIFE DEBORAH G 1420 BRADLEY DR MONROE, NC 28112	STEWART ROBERT PAGE & VICKIE T 3408 CORINTH CHURCH RD MONROE, NC 28112	HOWEY FRANKLIN W JR PO BOX 429 MONROE, NC 28111-0249
HIGHHILL LLC 1602 E ROOSEVELT BLVD MONROE, NC 28112	RAPE HAL QUINCY JR P O BOX 55 NC HWY 75 MINERAL SPRINGS, NC 28108	

TOWN OF MINERAL SPRINGS  
P O BOX 600  
MINERAL SPRINGS, NC 28108

**NOTICE OF PUBLIC HEARING**

Thursday, **June 14, 2018** at 7:30 p.m.  
at the Mineral Springs Town Hall located at  
3506 S Potter Road in Mineral Springs.

Dear Property Owner:

The Town of Mineral Springs Town Council will hold a Public Hearing on Thursday, June 14, 2018 at 7:30 p.m. at the Mineral Springs Town Hall at 3506 S Potter Road in Mineral Springs.

The Public Hearing will be for the consideration of a Conditional Use Permit on Tax Parcel #06-015-013 located at 5608 Eubanks Street. Thomas Marcham applied for a Conditional Use Permit under the Mineral Springs Zoning Ordinance - Article 5 – Table of Uses (Barns) and Article 4 – Section 4.19 for consideration of constructing a 4,000 square foot, which must be approved or denied through the Conditional Use process. In addition, Mr. Marcham is requesting the required setbacks for a barn of that size be decreased from 100 feet to 50 feet and the distance from the adjoining dwelling be decreased from 200 feet to 130 feet.

**You are being sent notice of this public hearing, because according to the latest Union County tax records, you own one or more of the adjacent lots within two-hundred (200) feet of the external boundaries of Tax Parcel #06-015-013.**

The general public is invited to the public hearing to make comment. Copies of the Conditional Use Permit are available for public review at the town hall, located at the 3506 S Potter Road on Monday, Tuesday, and Thursday from 10:00 a.m. to 2:00 p.m. For specific questions regarding this Conditional Use Permit (C17-01) please contact Zoning Administrator Vicky Brooks at 704-289-5331 or by email at msvickybrooks@aol.com. The Town Council reserves the right to approve the Conditional Use Permit following the close of the public hearing, based on input received at the hearing.

The Town of Mineral Springs does not discriminate on the basis of disability. If you need an auxiliary aid or service or other accommodations in order to attend or fully participate at this meeting, please contact the Deputy Town Clerk Janet Ridings at (704) 243-0505 ext. 222 as far in advance of the meeting as possible so that your request can be considered.

**STAFF REPORT  
CONDITIONAL USE PERMIT**

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**CUP-18-01**

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**APPLICANT:** **THOMAS MARCHAM**

**APPLICANT ADDRESS:** 115 Catawba Cove Lane  
Belmont, North Carolina 28012

**PROPERTY LOCATION:** 5608 EUBANKS STREET

**TAX PARCEL NUMBER:** 06-015-013

**TOWN COUNCIL PUBLIC HEARING DATE:** June 14, 2018

**PLANNING BOARD REVIEW DATE:** May 21, 2018

**CONDITIONAL USE PERMIT REQUEST:** Mr. Thomas Marcham is proposing to build a 4,000 square foot barn on his property. In addition, the applicant is requesting the required setbacks be lessened to 50 feet from the property line and 130 feet (amended from 150 feet as stated on the application at the planning board meeting) from the dwelling on the adjoining property. It is my belief that the town council has the discretion of considering these setbacks under the Finding of Fact (f) – Any deviation from the terms of this Ordinance will result in a project that is at least equal to or better than what would be accomplished under the strict application of this Ordinance and (g) – Any deviation from the terms of this Ordinance will not adversely affect the right of other abutting or nearby property owners in any material manner.

**BACKGROUND:** Article 5 – Table of Uses – Barns (2,500 square feet or more) requires a Conditional Use Permit. Supplemental Regulations are found under Article 4 – Section 4.19 as follows:

**Section 4.19 Barns**

a) The following setbacks shall apply

<b>Size of barn (square feet)</b>	<b>Minimum side setback</b>	<b>Minimum rear setback</b>	<b>Minimum front yard setback</b>	<b>Minimum distance to dwelling on adjoining lot</b>
31*-149	15 feet	40 feet	65 feet	60 feet
150-499	30 feet	40 feet	100 feet	80 feet
500-999	50 feet	60 feet	100 feet	100 feet
1,000-1,499	75 feet	75 feet	100 feet	150 feet
1,500-2,499	100 feet	100 feet	100 feet	200 feet
2,500+	Conditional use permit required, minimum setbacks for 1,500-2,499 sq. ft. apply			
<b>Waste removed from any structure shall be located no closer than 150 feet from any property line, except that waste removed may be used as a natural fertilizer for on-premise vegetation.</b>				

\*For animal pens, see Section 10.7 (4)

- b) The tract must contain at least one acre for every horse housed in such barn, provided that if this density figure is exceeded as a result of a mare giving birth, the colt or filly may remain for weaning purposes for a period not to exceed six months.
- c) Barns shall not exceed 35' in height.
- d) Setbacks shall apply only to the barn structure and not to any associated fencing for pastures.
- e) Structures housing the commercial production of poultry or livestock and waste removed from any structure shall be located no closer than 150' feet from any property line.

**PLANNING BOARD RECOMMENDATION:**

The planning board unanimously recommended the town council approve CUP 18-01 submitted by Thomas Marcham as presented with the amended setbacks from the neighbors' property of 130 feet and the front setback of 50 feet with the conditions that no horses or livestock be permitted in the building and no exterior lighting on the back side or neighbors side of the building.

**FINDINGS OF FACT**

**CONDITIONAL USE PERMIT (CUP-18-01)**

**June 14, 2018**

**THOMAS MARCHAM**

*Note: To grant a Conditional Use Permit, the Town Council must first hold a public hearing and then determine all of the following findings of fact to be in the affirmative by a majority vote of the sitting members:*

- a.** The use will not materially endanger the public health or safety if located where proposed and developed according to the submitted plan.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_  
(2) \_\_\_\_\_

- b.** The use meets all required conditions and specifications.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_  
(2) \_\_\_\_\_

- c.** The use will not substantially injure the value of adjoining or abutting property, or the use is a public necessity.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
\_\_\_\_\_

- d.** The location and character of the use, if developed according to the plan as submitted and approved, will be in harmony with the area in which it is to be located and will be in general conformity with this Ordinance and the Town of Mineral Springs Land Development Plan.

Yes \_\_\_\_\_ No \_\_\_\_\_



This finding was based on the following fact(s):

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_

e. Additional review criteria, as stated in the Ordinance, shall also be considered and addressed where required.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_

f. Any deviation from the terms of this Ordinance will result in a project that is at least equal to or better than what would be accomplished under the strict application of this Ordinance.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_

g. Any deviation from the terms of this Ordinance will not adversely affect the right of other abutting or nearby property owners in any material manner.

Yes \_\_\_\_\_ No \_\_\_\_\_

This finding was based on the following fact(s):

- (1) \_\_\_\_\_

**ACTIONS TAKEN**

Based on the above findings of fact and the tabulated votes of the sitting members regarding each and every one of the said findings in fact; the following action was taken on June 14, 2018 by the Town of Mineral Springs Town Council after a public hearing was held and duly advertised beforehand on the dates recorded:

- \_\_\_\_\_ **Conditional Use Permit Granted**
- \_\_\_\_\_ **Conditional Use Permit Granted Conditionally**
- \_\_\_\_\_ **Conditional Use Permit Disapproved**

List any stipulations imposed by the Town Council as an integral part of conditionally granting said Conditional Use Permit:

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_

\_\_\_\_\_  
 Frederick Becker III, Mayor  
 Town of Mineral Springs  
 Town Council

June 14, 2018  
 \_\_\_\_\_  
 Date

Attest:

\_\_\_\_\_  
 Vicky Brooks, Town Clerk

June 14, 2018  
 \_\_\_\_\_  
 Date

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Special Meeting  
May 10, 2018 ~ 7:00 PM

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*Minutes Draft*

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The Town Council of the Town of Mineral Springs, North Carolina, met in Special Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:00 p.m. on Thursday, May 10, 2018.

**Present:** Mayor Frederick Becker III, Mayor Pro Tem Bettylyn Krafft (arrived 7:15 p.m.), Town Clerk/Zoning Administrator Vicky Brooks and Deputy Town Clerk Janet Ridings.

**Absent:** Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Peggy Neill and Attorney Bobby Griffin.

**Visitors:** None.

Without a quorum present the Special Town Council Meeting of May 10, 2018 was not called to order.

1. **Reports on the Municipal Government Classes**

- Due to the lack of a quorum the special meeting was not held and will be rescheduled for a later date at the discretion of the town council.

2. **Adjournment**

- There was no adjournment.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
May 10, 2018 ~ 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 10, 2018.

**Present:** Mayor Frederick Becker III, Mayor Pro Tem Bettylyn Krafft, Councilwoman Valerie Coffey, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Peggy Neill, Town Clerk/Zoning Administrator Vicky Brooks and Deputy Town Clerk/Tax Collector Janet Ridings.

**Absent:** Councilman Jerry Countryman and Attorney Bobby Griffin.

**Visitors:** Jessie Lindberg and Linda Smosky.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of May 10, 2018 to order at 7:33 p.m.

1. **Opening**

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

2. **Public Comments**

- There were no public comments.

3. **Consent Agenda**

- **Councilwoman Coffey** made a **motion** to approve the consent agenda as presented with corrections duly noted containing the following:

- A. Page Number Corrections on the February and March 2018 Minutes
- B. April 12, 2018 Regular Meeting Minutes
- C. March 2018 Tax Collector's Report
- D. March 2018 Finance Report

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

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

#### 4. **Turning Point – Jessie Lindberg**

- Turning Point (of Monroe) Executive Director Jessie Lindberg thanked the town council for having her this evening and explained she was just going on two and a half months in this job, so she was still “drinking from the firehose” as they say.
- Since 1985, Turning Point has been serving Union County residents as the only domestic violence shelter in our community providing 24-hour crisis intervention, safe shelter, counseling, court advocacy/accompaniment and case management for victims of domestic violence. In addition, Turning Point provides programs for children ages 3 to 18 addressing the long term negative affect that witnessing events of domestic violence has been shown to have with little to no intervention. Last year, 1,152 total victims were served through their shelter and programs. In 2015, Turning Point acquired the Tree House Children’s Advocacy Center and Sexual Assault Resource Center. At the Tree House (which is an accredited member of the National Children’s Alliance), they receive referrals from law enforcement and DSS to facilitate a multiple disciplinary approach to addressing childhood sexual abuse. Last year, 246 total victims were served through forensic interviews, medical exams, advocacy and counseling service; everything they do is with the child’s safety, comfort and healing at the forefront. It’s really important to note that nine out of ten children who have been sexually abused do not ever disclose that abuse, so they know the number of children that could be served in their community is really a lot higher. Their sexual assault research center provides 24-hour response for victims of sexual assault through hospital accompaniment, advocacy and counseling. Last year, 109 total victims were served through their program.
- Prevention of abuse is really a strategic goal they are working on now; they are working close with the Union County Public Schools on providing teen dating violence presentations teaching children what a healthy relationship looks like. Not knowing the background of some of these kids, they may be in a unhealthy relationship and then they would perpetuate that cycle and keep going in unhealthy relationships. Turning Point is also working with Union County Public Schools Administration to provide a safe touching body awareness curriculum to all elementary kids in Union County Public Schools next year; the curriculum was presented and approved and now they are waiting on the final word.
- Turning Point is doing pregnancy and parenting programs to high school teen moms and dads. Turning Point is piloting their “Hero” program, which is for children who have witnessed domestic violence at South Providence School. They are also offering their stores of children training to all Youth Sports Organizations, Recreation Leagues and Professional Leagues in Union County to address the new mandate that any type of athletic league and any coaches get training on child abuse in light of what happened with the Olympics. A new partnership has been formed with the Sheriff’s Department to begin implementing a teen safety social media awareness to any local community and civic organization that would like it.
- Turning Point is here to end domestic abuse, sexual assault and child abuse; the ways they want to do that is through the prevention and social changes, in addition to providing these services.
- Mayor Becker explained what the town does with funding requests is they get the presentation near the end of the fiscal year and then in June the council looks at

the “pie” they have to divide up with the nonprofits who have asked and they allocate funding as they can afford; checks are sent out in June.

- Councilwoman Coffey asked what Turning Point was asking for. Ms. Lindberg responded they found that the Tree House is getting a “really good” amount of funding (she didn’t know if this was in light of what happened at the Olympics). It’s the shelter they just can’t ever seem to really get into the black on, because they have to be there to provide whatever their clients need and they are not in the practice of kicking them out, so they are changing that up just a little bit to give them a little bit more of a cut off, so they understand they have to be striving towards independence. They never know what they are going to need in that moment. They have agreed to get them a cab back and forth to work for up to two months every day, pay for insurance on a car if they had one, pay the deposit on their new apartment or whatever it is. It seems to be those expenses that Turning Point simply can’t not do, but can’t ever seem to get caught up on. Ms. Lindberg stated that Turning Point prides themselves on being full service and they would be doing them a disservice if they got them in a shelter and then to move out and didn’t help them any further than that. Councilwoman Coffey asked Ms. Lindberg what the dollar value was Turning Point requesting [from Mineral Springs]. Ms. Lindberg responded she didn’t ask for a specific dollar value, but they just worked on a breakout of if they got a \$1,000 what it would do and she would be happy to send that to the council; it might be helpful. It is just a breakdown on how they allocate those funds. Mayor Becker noted that could be added to the council deliberation in the agenda packet for next month if Ms. Lindberg would send it to Ms. Brooks. Ms. Lindberg agreed and commented it would give the council a more concrete idea of what that money would be used for. Councilwoman Cureton asked Ms. Lindberg if they do anything with the homeless shelter; her church feeds them every first Saturday. Ms. Lindberg responded they do referrals back and forth. Recently they had Kathy Bragg talk about them being a little bit more intentional about spotting domestic victims in the homeless shelter and making sure Turning Point sends a counselor there or to get them to Turning Point; even if they are staying with Turning Point, because they are providing these services whether they are under Turning Point’s roof. Turning Point loans the homeless shelter their truck a lot too, because they get people who want to donate stuff. Turning Point works with the homeless shelter on rehousing folks as well.

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

- Ms. Linda Smosky pointed out she handed out a packet to the council of two different pieces of information. The first is their request and history of their relationship with the town and the other sheet is what Ms. Smosky was going to talk to the council about (statistics over the past year). Ms. Smosky also provided the council with a new guide Council on Aging just developed in conjunction with the North Carolina Extension Agency; they have done this for several years. In fact, it is so popular that Carolina’s Health Care System (Atrium now) takes it with the inside information and puts their information on the outside, so Council on Aging tries to keep it up-to-date.
- Ms. Smosky thanked the council for their support of Council on Aging in the past and noted it was wonderful to be able to come and share information with the council. Ms. Smosky highlighted some facts from last year. The Council on Aging

website got 16,679 visits in 2017; Ms. Smosky encouraged the council to visit the website at [www.coaunion.org](http://www.coaunion.org); a lot of new things have been added. Council on Aging does Medicare counseling; last year during open enrollment from October 15<sup>th</sup> through December 7<sup>th</sup>, they saw 602 individuals saving them \$626,400. The way they save them money is by putting their drugs in the computer (drug plans/premiums/formularies change every year) and it comes up with the least expensive to the most expensive, so Council on Aging shares that with individuals and they have them change their plans. Council on Aging has been doing this since 2006 when the drug plans came into existence and they are finding that people are more and more coming to Council on Aging and trusting them with the information that they are going to share with them. With the Seniors' Health Insurance Information Program (SHIIP), Council on Aging saw 1,950 people last year (between January through December) with a total estimated savings of \$1,006,494. Raleigh keeps the statistics for Council on Aging, because every time they see an individual they had to type in the data and they compile all of this for Council on Aging and then let them know; it is making a difference. A lot of people think because you have Medicare it's like one size fits all, but it's not, you have to make a lot of decisions whether or not you are going to have regular Medicare, an Advantage Plan, or a drug plan; if you have regular Medicare you must have a drug plan. It is important to go in and talk with Council on Aging to make a decision, not based on the company name (Blue Cross/Blue Shield, etc.), because it might not be the best for an individual, it might be less expensive to go with a plan you have not heard of. Council on Aging has an Equipment Loan Program where they loan out walkers, bedside commodes, shower chairs, etc. and they have started keeping track of that; from 2014 until last year, it went from 266 to 381. Using an average of what each piece of equipment might cost, the estimated savings is \$19,000. Council on Aging is working closely with Common Heart and they were getting donations of incontinence supplies and didn't know what to do with them, so they called Council on Aging to ask what they should do with those things. Council on Aging gives them out all the time, so they took them to give out. Last year, they gave out to 442 individuals, which is an estimated savings of \$17,000; it is a big business. Ms. Smosky explained she heard in China the sale of adult diapers is more than the sale of diapers and she wouldn't be surprised if that doesn't happen in this country. The building (at 104 Lydia Street for adult care/caregiver respite) is almost complete on the project Council on Aging is doing next door to them; it is beautiful, they have ordered the cabinets, the stove, refrigerator, lights, etc., there is a porch on the back where they are going to put some rockers. Council on Aging has had a lot of interest in people who want to work and/or volunteer there. Hopefully in July they will start with opening four days a week from Monday through Thursday. The reason for that is because those are the guidelines from the state for the Group Respite Program and Council on Aging will get a little bit of funding (\$4,422) from the state for that and the guidelines are that you are open no more than four days a week for a least three hours a day. It will be open from 10:00 a.m. to 3:00 p.m. Hopefully people will come and be able to have socialization while their caregiver is off doing what they need to do to take care of themselves. They are estimating the cost will be \$40 a day, which will include activities, lunch and a snack. The building has two restrooms, a small office, a porch and a small gazebo in the yard seating 20.

6. **Consideration of the 2018-2019 Budget and Calling for a Public Hearing**

- Mayor Becker explained most everything is the same as the council discussed last month, the revenue estimates are in there now, so they are able to make sure everything balances; no tax increase is proposed. Mayor Becker asked as the council was going over the proposed budget during the next month if they see anything that doesn't add up to please let him know. Mayor Becker explained all the council had to do this evening was to call for the Public Hearing and see to it that a copy is filed with the clerk.
- **Councilwoman Neill** made a **motion** to call for a Public Hearing on June 14, 2018 at 7:30 p.m. at the Mineral Springs Town Hall for the purpose of adopting 2018-2019 Budget and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Critz, Cureton, Krafft and Neill

Nays: None

7. **Staff Reports**

- There were no staff reports.

8. **Other Business**

- Mayor Becker explained we were right in the middle of Municipal Clerk's Week, which he has been known to forget several years in a row, to honor our clerk and all municipal clerks including deputies. The Proclamation is facilitated by the International Institute of Municipal Clerks, of which our Clerk Brooks is a member. Mayor Becker read the Proclamation and then noted they had a municipal clerk's honorary pizza lunch today. Mayor Becker thanked Clerk Brooks for her ongoing service, who has been serving the town for just about as long as we've been a town; all but three meetings which Kathy Ebel handled. The municipal clerk always has the answers. Mayor Becker commented one of our council members tried to argue with our municipal clerk about the accuracy of the minutes and he was so persuasive in his insistence that the minutes were wrong that the board corrected the minutes to his specifications at which point our municipal clerk went back to the tape and diligently reviewed it and said "these minutes were right the way I submitted them", we had to have another meeting to rescind the correction and approve the original minutes. Our municipal clerk seldom makes mistakes, but every once in a while a typo creeps in; those things happen.
- The Proclamation is as follows:

Town of Mineral Springs

Proclamation

**Municipal Clerk's Week  
May 6 through May 12, 2018**

**WHEREAS**, the Office of the Municipal Clerk, a time honored and vital part of the local government exists throughout the world; and

**WHEREAS**, the Office of the Municipal Clerk is the oldest among public servants; and



**WHEREAS**, the Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels; and

**WHEREAS**, Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all; and

**WHEREAS**, the Municipal Clerk is the information center on functions of local government and community; and

**WHEREAS**, Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, province, county and international professional organizations; and

**WHEREAS**, it is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.

**Now, Therefore,**

I, Frederick Becker III, Mayor, Town of Mineral Springs, North Carolina, do recognize the week of May 6 through May 12, 2018 as Municipal Clerks Week, and further extend appreciation to our Municipal Clerk, **Vicky A. Brooks**, and to all Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Dated this the 10<sup>th</sup> day of May, 2018.

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Frederick Becker III, Mayor

- Councilwoman Critz explained that she and Mayor Becker were supposed to do a report on the Municipal Government Class for Veteran's at 7:00 p.m., but there was a misunderstanding [on the agenda] saying it was at 7:30 p.m. Councilwoman Critz was going to suggest doing this presentation, which would be a spring board for the council to maybe do a mini-workshop to identify some of the needs that are realistic that we have now and also realistic for the future, which makes less sense having not done the presentation. Councilwoman Critz suggested (at this point) if the council would set aside a time where they could do about an hour to hour and a half workshop and combine the presentation that would lead directly into a networking, kind of brain storming workshop to address some of these issues just for our community. Councilwoman Critz thought it would make more sense to have that on a night that isn't a meeting night; they could shoot for July or August. Mayor Becker commented August was scary because the festival is close. Councilwoman Critz suggested council members submit any dates to Ms. Brooks that are absolutely out for them and then she will get up with Ms. Brooks and they could put something together in the agenda packet for June. Mayor Becker suggested Councilwoman Critz give Ms. Brooks a one-page agenda for the workshop, so they can come with some ideas; a little bit prepped. Mayor Becker commented Councilwoman Critz will give that to Ms. Brooks and the council will set the date to do her presentation and for the council to have the workshop; maybe arrange dinner. Councilwoman Critz responded she thought snacks. Mayor Becker stated all of that could be done at the next meeting. Councilwoman Critz asked that everyone get in touch with Ms. Brooks to let her know what dates would absolutely be out for looking at homing in on July, since August would put us really close to the festival. Mayor Becker stated next month the council will probably have to call for it.
- Councilwoman Critz explained that her granddaughters, she and a few of their friends had the privilege to visit Alan and Gwen Gardner at their farm; it was delightful and they have a beautiful property. One of the things leading into the

training is getting the community involved with other things going on in the community that they otherwise wouldn't be involved in. Councilwoman Critz encouraged Alan and Gwen Gardner to think about having a booth at our festival, they could sell their soap and give out information about their farm. The more people become connected, the more involved they are going to be when and if any problems come up, as far as partnering with the community to stand together. The more the community knows about you, the more they know how beautiful and how precious this is, the more they are going to be willing to sign petitions and bang on doors themselves.

9. **Adjournment**

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

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

*Nays: None*

- The meeting was adjourned at 8:12 p.m.
- The next regular meeting will be on Thursday, June 14, 2018 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

APRIL 2018  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>APRIL 30, 2018 REGULAR TAX</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
BEGINNING CHARGE	46.42	65,379.46	61539.29	62154.4	64,338.55	64,894.00	66,094.83
TAX CHARGE							
PUBLIC UTILITIES							
DISCOVERIES							
NON-DISCOVERIES							
ABATEMENTS							
<b>TOTAL CHARGE</b>	<b>46.42</b>	<b>65,379.46</b>	<b>61,539.29</b>	<b>62,154.40</b>	<b>64,338.55</b>	<b>64,894.00</b>	<b>66,094.83</b>
BEGINNING COLLECTIONS		64,232.49	61161.93	61903.94	64,154.93	64,755.75	66,028.57
COLLECTIONS - TAX		368.75	1.33	23.44			
COLLECTIONS - INTEREST		14.32	8.75	0.18			
<b>TOTAL COLLECTIONS</b>	<b>-</b>	<b>64,601.24</b>	<b>61,163.26</b>	<b>61,927.38</b>	<b>64,154.93</b>	<b>64,755.75</b>	<b>66,028.57</b>
BALANCE OUTSTANDING	46.42	778.22	376.03	227.02	183.62	138.25	66.26
<b>PERCENTAGE OF REGULAR</b>	<b>0.00%</b>	<b>98.81%</b>	<b>99.39%</b>	<b>99.63%</b>	<b>99.71%</b>	<b>99.79%</b>	<b>99.90%</b>
<b>COLLECTION FEE 1.5 %</b>	<b>-</b>	<b>5.75</b>	<b>0.15</b>	<b>0.35</b>	<b>-</b>	<b>-</b>	<b>-</b>

Mineral Springs Prior Years Property Tax Report  
April 2018

April 30, 2018	2011	2010	2009	2008		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>	<b>\$65,443.06</b>		
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42		
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)		
DISCOVERIES	\$61.82	\$321.61	\$46.46	\$46.72		
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	(\$136.74)	(\$1,329.47)		
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>	<b>\$64,881.95</b>	<b>\$65,113.97</b>		
PREVIOUS COLLECTIONS	\$65,722.65	\$65,599.00	\$64,765.62	\$65,046.10		
<b>PREVIOUS BALANCE DUE</b>	<b>\$90.33</b>	<b>\$85.05</b>	<b>\$116.33</b>	<b>\$67.87</b>		<b>\$359.58</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>\$65,722.65</b>	<b>\$65,599.00</b>	<b>\$64,765.62</b>	<b>\$65,046.10</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$90.33</b>	<b>\$85.05</b>	<b>\$116.33</b>	<b>\$67.87</b>		<b>\$359.58</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.86%</b>	<b>99.87%</b>	<b>99.82%</b>	<b>99.90%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of April 30, 2018

Name	Tax Map Number	2011	2010	2009	2008	Total
BOND, CELESTE B	06054063			\$27.92		
CAROLINA STREET SUPPLY	50103059		\$6.88			
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88				
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44				
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	
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09		
HERRON ENTERPRISES INC	50071162				\$8.78	
MATHENY, VERNA	455325	\$2.22				
METHENY, VERNA	50094323		\$2.22	\$2.44		
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75			
WAXHAW ALL TILE	50099231				\$6.88	
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	
<b>Total</b>		<b>\$90.33</b>	<b>\$85.05</b>	<b>\$116.33</b>	<b>\$67.87</b>	<b>\$359.58</b>

## Town of Mineral Springs

# FINANCE REPORT

## April 2018

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**June 14, 2018**

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# Cash Flow Report FY2017 YTD

7/1/2017 through 4/30/2018

5/29/2018

Page 1

Category	7/1/2017- 4/30/2018
<b>INCOME</b>	
Interest Income	1,483.85
Other Inc	
Copy Charges	2.00
<hr/>	
Festival 2017	
sponsor	675.00
vendor	415.00
<hr/>	
TOTAL Festival 2017	1,090.00
Festival2018	
vendor	175.00
<hr/>	
TOTAL Festival2018	175.00
Public Records Payment	2.00
Sales Tax Refunds	711.80
Zoning	3,415.00
<hr/>	
TOTAL Other Inc	5,395.80
Prop Tax 2017	
Receipts 2017	
Int	71.25
Tax	64,232.49
<hr/>	
TOTAL Receipts 2017	64,303.74
<hr/>	
TOTAL Prop Tax 2017	64,303.74
Prop Tax Prior Years	
Prop Tax 2008	
Receipts 2008	
Int	27.47
Tax	16.21
<hr/>	
TOTAL Receipts 2008	43.68
<hr/>	
TOTAL Prop Tax 2008	43.68
Prop Tax 2009	
Receipts 2009	
Int	19.52
Tax	16.29
<hr/>	
TOTAL Receipts 2009	35.81
<hr/>	
TOTAL Prop Tax 2009	35.81
Prop Tax 2010	
Receipts 2010	
Int	17.46
Tax	16.29
<hr/>	
TOTAL Receipts 2010	33.75
<hr/>	
TOTAL Prop Tax 2010	33.75
Prop Tax 2011	
Receipts 2011	
Int	16.64
Tax	16.29
<hr/>	
TOTAL Receipts 2011	32.93
<hr/>	
TOTAL Prop Tax 2011	32.93
Prop Tax 2012	
Receipts 2012	
Int	13.68
Tax	29.92



# Cash Flow Report FY2017 YTD

7/1/2017 through 4/30/2018

5/29/2018

Page 2

Category	7/1/2017- 4/30/2018
TOTAL Receipts 2012	43.60
TOTAL Prop Tax 2012	43.60
Prop Tax 2013	
Receipts 2013	
Int	11.00
Tax	61.23
TOTAL Receipts 2013	72.23
TOTAL Prop Tax 2013	72.23
Prop Tax 2014	
Receipts 2014	
Int	34.33
Tax	118.49
TOTAL Receipts 2014	152.82
TOTAL Prop Tax 2014	152.82
Prop Tax 2015	
Receipts 2015	
Int	25.46
Tax	111.25
TOTAL Receipts 2015	136.71
TOTAL Prop Tax 2015	136.71
Prop Tax 2016	
Receipts2016	
Int	24.93
Tax	368.06
TOTAL Receipts2016	392.99
TOTAL Prop Tax 2016	392.99
TOTAL Prop Tax Prior Years	944.52
Sales Tax	
Cable TV	10,326.85
Electricity	109,180.84
Natural Gas Excise	230.29
Sales & Use Dist	14,519.65
telecommunications	2,097.41
TOTAL Sales Tax	136,355.04
Veh Tax	
Int 2017	40.93
Tax 2017	5,243.02
TOTAL Veh Tax	5,283.95
<b>TOTAL INCOME</b>	<b>213,766.90</b>
<b>EXPENSES</b>	
Ads	989.20
Attorney	3,485.98
Audit	4,720.00
Charities & Agencies	300.00
Community	
Greenway	178.65
Maint	3,497.50
Newsletter	
Post	305.02
Printing	840.25

# Cash Flow Report FY2017 YTD

7/1/2017 through 4/30/2018

5/29/2018

Page 3

Category	7/1/2017- 4/30/2018
TOTAL Newsletter	1,145.27
Parks & Rec	
Park	2,568.75
TOTAL Parks & Rec	2,568.75
Special Events	
Festival	3,664.24
Misc	4,000.00
TOTAL Special Events	7,664.24
TOTAL Community	15,054.41
Elections	2,753.42
Emp	
Benefits	
Dental	780.00
Life	520.80
NCLGERS	9,986.90
Vision	140.00
TOTAL Benefits	11,427.70
Bond	550.00
FICA	
Med	1,385.80
Soc Sec	5,925.74
TOTAL FICA	7,311.54
Payroll	1,448.28
Work Comp	1,805.41
TOTAL Emp	22,542.93
Office	
Clerk	29,360.00
Council	6,000.00
Deputy Clerk	7,628.22
Dues	5,437.00
Equip	607.12
Finance Officer	
Park Maint	2,710.00
Regular	24,410.00
TOTAL Finance Officer	27,120.00
Ins	3,140.47
Maint	
Materials	957.35
Service	6,356.72
TOTAL Maint	7,314.07
Mayor	4,000.00
Misc	180.41
Post	543.50
Records	4,570.00
Supplies	1,283.92
Tel	5,607.02
Util	5,130.47
TOTAL Office	107,922.20
Planning	
Administration	
Contract	1,117.91

# Cash Flow Report FY2017 YTD

7/1/2017 through 4/30/2018

5/29/2018

Page 4

Category	7/1/2017- 4/30/2018
Salaries	25,380.00
<b>TOTAL Administration</b>	<b>26,497.91</b>
Annexation	26.00
Misc	434.66
<b>TOTAL Planning</b>	<b>26,958.57</b>
Street Lighting	1,436.29
Tax Coll	
Contract	1,121.17
Sal	1,000.00
<b>TOTAL Tax Coll</b>	<b>2,121.17</b>
Training	
Officials	466.82
Staff	485.00
<b>TOTAL Training</b>	<b>951.82</b>
Travel	1,352.41
<b>TOTAL EXPENSES</b>	<b>190,588.40</b>
 <b>TRANSFERS</b>	
FROM Check Min Spgs	110,000.00
FROM MM Sav ParkSterling	10,000.00
TO Check Min Spgs	-10,000.00
TO MM Sav ParkSterling	-110,000.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
 <b>OVERALL TOTAL</b>	 <b>23,178.50</b>

Account Balances History Report - As of 4/30/2018

(Includes unrealized gains)

5/29/2018

Page 1

Account	6/29/2017 Balance	6/30/2017 Balance	7/31/2017 Balance	8/31/2017 Balance	9/30/2017 Balance	10/31/2017 Balance	11/30/2017 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	45,205.02	44,741.07	12,071.69	9,330.07	25,728.54	9,849.88	5,650.02
McNeely Farms Escrow	21,204.75	21,205.62	21,206.52	21,207.43	21,208.30	21,209.20	21,210.07
MM Sav ParkSterling	596,812.01	596,934.66	597,061.42	587,187.93	617,309.63	617,440.71	617,567.60
NCCMT_Cash	2,250.21	2,251.57	2,253.17	2,254.85	2,256.50	2,258.24	2,259.97
<b>TOTAL Cash and Bank Accounts</b>	<b>665,471.99</b>	<b>665,132.92</b>	<b>632,592.80</b>	<b>619,980.28</b>	<b>666,502.97</b>	<b>650,758.03</b>	<b>646,687.66</b>
<b>Other Assets</b>							
State Revenues Receivable	0.00	61,486.68	58,710.03	57,029.98	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>61,486.68</b>	<b>58,710.03</b>	<b>57,029.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>665,471.99</b>	<b>726,619.60</b>	<b>691,302.83</b>	<b>677,010.26</b>	<b>666,502.97</b>	<b>650,758.03</b>	<b>646,687.66</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	692.76	1,591.24	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	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>22,786.24</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>22,786.24</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>643,584.23</b>	<b>703,833.36</b>	<b>669,415.07</b>	<b>655,122.50</b>	<b>644,615.21</b>	<b>628,870.27</b>	<b>624,799.90</b>

Account Balances History Report - As of 4/30/2018

(Includes unrealized gains)

5/29/2018

Page 2

Account	12/31/2017 Balance	1/31/2018 Balance	2/28/2018 Balance	3/31/2018 Balance	4/30/2018 Balance
<b>ASSETS</b>					
<b>Cash and Bank Accounts</b>					
Check Min Spgs	36,391.44	31,639.63	25,415.62	38,573.84	27,023.92
McNeely Farms Escrow	21,210.97	21,211.87	21,212.95	21,216.55	21,221.32
MM Sav ParkSterling	667,703.53	667,845.32	667,976.16	698,147.11	698,382.41
NCCMT_Cash	2,262.02	2,264.32	2,266.45	2,269.09	2,271.97
<b>TOTAL Cash and Bank Accounts</b>	<b>727,567.96</b>	<b>722,961.14</b>	<b>716,871.18</b>	<b>760,206.59</b>	<b>748,899.62</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>727,567.96</b>	<b>722,961.14</b>	<b>716,871.18</b>	<b>760,206.59</b>	<b>748,899.62</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>705,680.20</b>	<b>701,073.38</b>	<b>694,983.42</b>	<b>738,318.83</b>	<b>727,011.86</b>

Mineral Springs Monthly Revenue Summary 2017-2018

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2017-2018									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,000.00	\$ 55.48	\$ 944.52	94.5%	\$ -	\$ 123.53	\$ 80.30	\$ 110.81	\$ 18.89
Property Tax - 2017	\$ 64,200.00	\$ (103.74)	\$ 64,303.74	100.2%	\$ -	\$ 250.84	\$ 3,677.79	\$ 1,723.83	\$ 8,740.79
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,200.00	\$ (283.85)	\$ 1,483.85	123.7%	\$ 129.26	\$ 129.10	\$ 124.22	\$ 133.72	\$ 129.49
Sales Tax - Electric	\$ 205,000.00	\$ 95,819.16	\$ 109,180.84	53.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Sales & Use	\$ 20,200.00	\$ 5,680.35	\$ 14,519.65	71.9%	\$ -	\$ -	\$ 1,909.03	\$ 1,690.40	\$ 1,792.44
Sales Tax - Other Util.	\$ 26,000.00	\$ 13,345.45	\$ 12,654.55	48.7%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Alc. Bev.	\$ 12,700.00	\$ 12,700.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Taxes	\$ 7,010.00	\$ 1,726.05	\$ 5,283.95	75.4%	\$ -	\$ 604.21	\$ 729.76	\$ 608.37	\$ -
Zoning Fees	\$ 3,000.00	\$ (415.00)	\$ 3,415.00	113.8%	\$ 525.00	\$ 495.00	\$ 400.00	\$ 250.00	\$ 325.00
Other	\$ 3,000.00	\$ 1,019.20	\$ 1,980.80	66.0%	\$ 367.00	\$ 727.00	\$ -	\$ -	
<b>Totals</b>	<b>\$ 343,310.00</b>	<b>\$ 129,543.10</b>	<b>\$ 213,766.90</b>	<b>62.3%</b>	<b>\$ 1,021.26</b>	<b>\$ 2,329.68</b>	<b>\$ 6,921.10</b>	<b>\$ 4,517.13</b>	<b>\$ 11,006.61</b>
	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>June a/r</b>	
Property Tax - prior	\$ 310.81	\$ 18.73	\$ 25.37	\$ 135.94	\$ 120.14				
Property Tax - 2017	\$ 26,185.74	\$ 15,652.43	\$ 6,339.03	\$ 1,332.28	\$ 401.01				
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -				
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -				
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -				
Interest	\$ 138.88	\$ 144.99	\$ 134.05	\$ 177.19	\$ 242.95				
Sales Tax - Electric	\$ 60,900.13	\$ -	\$ -	\$ 48,280.71	\$ -				
Sales Tax - Sales & Use	\$ 1,827.48	\$ 1,705.52	\$ 1,880.43	\$ 2,091.87	\$ 1,622.48				
Sales Tax - Other Util.	\$ 6,367.82	\$ -	\$ -	\$ 6,286.73	\$ -				
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -				
Vehicle Taxes	\$ 1,153.55	\$ 481.46	\$ 506.88	\$ 596.64	\$ 603.08				
Zoning Fees	\$ 350.00	\$ 300.00	\$ 350.00	\$ 185.00	\$ 235.00				
Other	\$ -		\$ 711.80	\$ 75.00	\$ 100.00				
<b>Totals</b>	<b>\$ 97,234.41</b>	<b>\$ 18,303.13</b>	<b>\$ 9,947.56</b>	<b>\$ 59,161.36</b>	<b>\$ 3,324.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Mineral Springs Budget Comparison 2017-2018

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2017-2018 (Incl. Budget Amendment 2017-02)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Bdg	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 810.80	\$ 989.20	55.0%	\$ -	\$ 30.00	\$ -	\$ -	\$ 243.78
Attorney	\$ 9,600.00	\$ 6,114.02	\$ 3,485.98	36.3%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 785.98	\$ 300.00
Audit	\$ 4,720.00	\$ -	\$ 4,720.00	100.0%	\$ -	\$ -	\$ -	\$ 2,832.00	\$ -
Charities & Agencies	\$ 9,850.00	\$ 9,550.00	\$ 300.00	3.0%	\$ -	\$ -	\$ -	\$ 300.00	\$ -
Community Projects	\$ 24,900.00	\$ 9,845.59	\$ 15,054.41	60.5%	\$ 4,305.02	\$ 2,108.25	\$ 3,373.25	\$ 1,025.79	\$ 676.68
Contingency	\$ 2,900.00	\$ 2,900.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 27,500.00	\$ 4,957.07	\$ 22,542.93	82.0%	\$ 4,234.83	\$ 1,994.75	\$ 1,998.90	\$ 2,029.27	\$ 2,127.26
Elections	\$ 2,800.00	\$ 46.58	\$ 2,753.42	98.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 138,546.00	\$ 30,623.80	\$ 107,922.20	77.9%	\$ 23,049.70	\$ 8,930.72	\$ 8,907.23	\$ 10,220.42	\$ 8,806.34
Planning & Zoning	\$ 52,956.00	\$ 25,997.43	\$ 26,958.57	50.9%	\$ 2,965.00	\$ 2,538.00	\$ 2,538.00	\$ 2,538.00	\$ 2,538.00
Street Lighting	\$ 2,000.00	\$ 563.71	\$ 1,436.29	71.8%	\$ -	\$ 342.00	\$ 137.02	\$ 136.71	\$ 136.71
Tax Collection	\$ 2,950.00	\$ 828.83	\$ 2,121.17	71.9%	\$ 100.00	\$ 120.55	\$ 173.99	\$ 138.56	\$ 231.39
Training	\$ 3,000.00	\$ 2,048.18	\$ 951.82	31.7%	\$ 485.00	\$ -	\$ -	\$ -	\$ 16.82
Travel	\$ 3,600.00	\$ 2,247.59	\$ 1,352.41	37.6%	\$ -	\$ 257.98	\$ -	\$ 255.34	\$ -
Capital Outlay	\$ 44,188.00	\$ 44,188.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 343,310.00</b>	<b>\$ 152,721.60</b>	<b>\$ 190,588.40</b>	<b>55.5%</b>	<b>\$ 35,439.55</b>	<b>\$ 16,622.25</b>	<b>\$ 17,428.39</b>	<b>\$ 20,262.07</b>	<b>\$ 15,076.98</b>
<b>Off Budget:</b>									
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>			<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Budget Comparison 2017-2018

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ 233.82	\$ 352.24	\$ 129.36			
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00			
Audit	\$ -	\$ 1,888.00	\$ -	\$ -	\$ -			
Charities & Agencies	\$ -	\$ -	\$ -	\$ -	\$ -			
Community Projects	\$ 919.10	\$ 676.68	\$ 463.49	\$ 884.65	\$ 621.50			
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -			
Employee Overhead	\$ 1,995.93	\$ 2,170.64	\$ 1,984.64	\$ 2,001.12	\$ 2,005.59			
Elections	\$ -	\$ 2,753.42	\$ -	\$ -	\$ -			
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -			
Office & Administrative	\$ 9,773.79	\$ 10,978.73	\$ 9,480.23	\$ 8,999.67	\$ 8,775.37			
Planning & Zoning	\$ 2,538.00	\$ 3,655.91	\$ 2,545.66	\$ 2,564.00	\$ 2,538.00			
Street Lighting	\$ 136.71	\$ 136.71	\$ 136.81	\$ 136.81	\$ 136.81			
Tax Collection	\$ 534.35	\$ 349.86	\$ 210.01	\$ 137.46	\$ 125.00			
Training	\$ -	\$ -	\$ -	\$ 450.00	\$ -			
Travel	\$ 156.23	\$ -	\$ 682.86	\$ -	\$ -			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -			
	<b>\$ 16,354.11</b>	<b>\$ 22,909.95</b>	<b>\$ 16,037.52</b>	<b>\$ 15,825.95</b>	<b>\$ 14,631.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -			
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Off Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# April Cash Flow Report - Apr 2018

4/1/2018 through 4/30/2018

5/29/2018

Page 1

Category	4/1/2018- 4/30/2018
<b>INCOME</b>	
Interest Income	242.95
Other Inc	
Festival2018	
vendor	100.00
TOTAL Festival2018	100.00
Zoning	235.00
TOTAL Other Inc	335.00
Prop Tax 2017	
Receipts 2017	
Int	13.29
Tax	387.72
TOTAL Receipts 2017	401.01
TOTAL Prop Tax 2017	401.01
Prop Tax Prior Years	
Prop Tax 2012	
Receipts 2012	
Int	6.71
Tax	13.98
TOTAL Receipts 2012	20.69
TOTAL Prop Tax 2012	20.69
Prop Tax 2013	
Receipts 2013	
Int	3.66
Tax	9.43
TOTAL Receipts 2013	13.09
TOTAL Prop Tax 2013	13.09
Prop Tax 2014	
Receipts 2014	
Int	2.81
Tax	9.43
TOTAL Receipts 2014	12.24
TOTAL Prop Tax 2014	12.24
Prop Tax 2015	
Receipts 2015	
Int	13.24
Tax	40.37
TOTAL Receipts 2015	53.61
TOTAL Prop Tax 2015	53.61
Prop Tax 2016	
Receipts2016	
Int	1.86
Tax	18.65
TOTAL Receipts2016	20.51
TOTAL Prop Tax 2016	20.51
TOTAL Prop Tax Prior Years	120.14
Sales Tax	
Sales & Use Dist	1,622.48
TOTAL Sales Tax	1,622.48
Veh Tax	

# April Cash Flow Report - Apr 2018

4/1/2018 through 4/30/2018

5/29/2018

Page 2

Category	4/1/2018- 4/30/2018
Int 2017	3.23
Tax 2017	599.85
TOTAL Veh Tax	603.08
<b>TOTAL INCOME</b>	<b>3,324.66</b>
<b>EXPENSES</b>	
Ads	129.36
Attorney	300.00
Community	
Greenway	78.26
Maint	333.59
Parks & Rec	
Park	209.65
TOTAL Parks & Rec	209.65
TOTAL Community	621.50
Emp	
Benefits	
Dental	78.00
Life	52.08
NCLGERS	998.69
Vision	14.00
TOTAL Benefits	1,142.77
FICA	
Med	138.31
Soc Sec	591.41
TOTAL FICA	729.72
Payroll	133.10
TOTAL Emp	2,005.59
Office	
Clerk	2,936.00
Council	600.00
Deputy Clerk	744.00
Equip	16.00
Finance Officer	
Park Maint	271.00
Regular	2,441.00
TOTAL Finance Officer	2,712.00
Maint	
Materials	77.24
Service	510.00
TOTAL Maint	587.24
Mayor	400.00
Supplies	180.19
Tel	411.28
Util	188.66
TOTAL Office	8,775.37
Planning	
Administration	
Salaries	2,538.00
TOTAL Administration	2,538.00
TOTAL Planning	2,538.00

# April Cash Flow Report - Apr 2018

4/1/2018 through 4/30/2018

5/29/2018

Page 3

Category	4/1/2018- 4/30/2018
Street Lighting	136.81
Tax Coll	
Contract	25.00
Sal	100.00
TOTAL Tax Coll	125.00
<b>TOTAL EXPENSES</b>	<b>14,631.63</b>
<b>OVERALL TOTAL</b>	<b>-11,306.97</b>

# Register Report - Apr 2018

4/1/2018 through 4/30/2018

5/29/2018

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
4/4/2018	EFT...	Debit Card (Office D...	FY2017 Labeler	Office:Equip	R	-16.00
			FY2017 Folders, En...	Office:Supplies	R	-93.77
4/4/2018	EFT	Debit Card (Lowe's)	Mulch (FY2017)	Community:Greenway	R	-32.03
4/5/2018	5323	Clark, Griffin & McC...	I/N 6300 4/18 (FY20...	Attorney	R	-300.00
4/5/2018	5324	Bucket, Mop, And Br...	YEHCom-1031 Janit...	Office:Maint:Service	R	-145.00
4/5/2018	5325	Verizon Wireless	221474588-00001 (...	Office:Tel	R	-96.42
4/5/2018	532...	Municipal Insurance ...	7/17 (FY2017)	Emp:Benefits:Life	R	-52.08
			7/17 (FY2017)	Emp:Benefits:Dental	R	-78.00
			7/17 (FY2017)	Emp:Benefits:Vision	R	-14.00
4/5/2018	5327	Xerox Corporation	I/N 092582102 (FY2...	Office:Supplies	R	-27.58
4/5/2018	5328	Xerox Corporation	I/N 092681122 (FY2...	Office:Supplies	R	-58.84
4/5/2018	5329	Taylor & Sons Mowi...	I/N 028 4/18 (FY2017)	Office:Maint:Service	R	-365.00
4/9/2018	EFT...	Union County	3/18 FY2017	Prop Tax 2017:Receipts 2017:Tax	R	387.72
			3/18 FY2017	Prop Tax 2017:Receipts 2017:Int	R	13.29
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2016:R...	R	18.65
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2016:R...	R	1.86
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2015:R...	R	40.37
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2015:R...	R	13.24
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2014:R...	R	9.43
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2014:R...	R	2.81
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2013:R...	R	9.43
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2013:R...	R	3.66
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2012:R...	R	13.98
			3/18 FY2017	Prop Tax Prior Years:Prop Tax 2012:R...	R	6.71
			3/18 FY2017	Tax Coll:Contract	R	-7.82
4/11/2018	EFT	Debit Card (AOL)	AOL Troubleshootin...	Office:Tel	R	-7.99
4/13/2018	EFT...	Debit Card (Lowe's)	FY2017 Tree, Mulch	Community:Greenway	R	-46.23
			FY2017 Post Digger	Office:Maint:Materials	R	-37.34
4/16/2018	EFT	NC Department of R...	2/18 (FY2017)	Sales Tax:Sales & Use Dist	R	1,622.48
4/16/2018	EFT...	Union County {NCV...	NCVTS 1803 (FY20...	Veh Tax:Tax 2017	R	612.44
			NCVTS Int 1803 (FY...	Veh Tax:Int 2017	R	3.23
			NCVTS Refunds 18...	Veh Tax:Tax 2017	R	-12.59
			FY2017	Tax Coll:Contract	R	-17.18
4/23/2018	5330	R.C.S., Inc.	I/N 98859 Park Rest...	Community:Parks & Rec:Park	R	-200.00
4/23/2018	5331	Union County Public...	91052*00 (FY2017)	Community:Parks & Rec:Park	R	-9.65
4/23/2018	5332	Union County Public...	84361*00 (FY2017)	Office:Util	R	-24.90
4/23/2018	5333	Sign Pro	I/N 12089 Banner C...	Community:Maint	R	-333.59
4/23/2018	5334	Windstream	061348611 (FY2017)	Office:Tel	R	-306.87
4/23/2018	5335	Duke Power	2035221941 (FY2017)	Street Lighting	R	-136.81
4/23/2018	5336	Duke Power	1803784140 (FY2017)	Office:Util	R	-136.91
4/23/2018	5337	Duke Power	1819573779 (FY201...	Office:Util	R	-26.85
4/23/2018	5338	The Enquirer-Journal	30065439 (FY2017)	Ads	R	-129.36
4/23/2018	5339	Church Of Christ	Refund of Variance ...	Other Inc:Zoning	R	-200.00
4/23/2018	EFT	Point And Pay	Zoning Permit 0608...	Other Inc:Zoning	R	50.00
4/24/2018	DE...	Deposit	FY2017	Other Inc:Zoning	R	185.00
			FY2017	Other Inc:Festival2018:vendor	R	75.00
4/24/2018	EFT	Point And Pay	Zoning Permit 06-05...	Other Inc:Zoning	R	50.00
4/26/2018	EFT	Debit Card (Amazon)	CF Lamps for Outdo...	Office:Maint:Materials	R	-39.90
4/26/2018	EFT	Point And Pay	Zoning Permit 06-05...	Other Inc:Zoning	R	50.00
4/27/2018	EFT...	Paychex	Salary 4/18 (FY2017)	Office:Clerk	R	-2,759.84
			Supplement 4/18 (F...	Office:Clerk	R	0.00

# Register Report - Apr 2018

4/1/2018 through 4/30/2018

5/29/2018

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
			Hours 4/18 (FY2017)	Office:Deputy Clerk	R	-744.00
			Salary 4/18 (FY2017)	Office:Finance Officer:Regular	R	-2,294.54
			Salary 4/18 (FY2017)	Office:Finance Officer:Park Maint	R	-254.74
			Salary 4/18 (FY2017)	Office:Mayor	R	-400.00
			Salary 4/18 (FY2017)	Office:Council	R	-600.00
			Salary 4/18 (FY2017)	Planning:Administration:Salaries	R	-2,385.72
			Salary 4/18 (FY2017)	Tax Coll:Sal	R	-100.00
			FY2017	Emp:FICA:Soc Sec	R	-591.41
			FY2017	Emp:FICA:Med	R	-138.31
4/27/2018	EFT...	NC State Treasurer	4/18 LGERS contrib...	Office:Clerk	R	-176.16
			4/18 LGERS contrib...	Office:Finance Officer:Regular	R	-146.46
			4/18 LGERS contrib...	Office:Finance Officer:Park Maint	R	-16.26
			4/18 LGERS contrib...	Planning:Administration:Salaries	R	-152.28
			4/18 employer contri...	Emp:Benefits:NCLGERS	R	-998.69
4/30/2018	EFT	Paychex Fees	Fees 4/18 (FY2017)	Emp:Payroll	R	-133.10
4/30/2018	DE...	Deposit	FY2017	Other Inc:Zoning	R	100.00
			FY2017	Other Inc:Festival2018:vendor	R	25.00
<b>4/1/2018 - 4/30/2018</b>						<b>-11,549.92</b>

**TOTAL INFLOWS                    3,294.30**

**TOTAL OUTFLOWS                -14,844.22**

**NET TOTAL                            -11,549.92**

April 2018

Revenue Details

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Invoice Date	Invoice Number	Description	Invoice Amount
04/05/2018	100.1-18/03	Tax/Fee/Int - MAR18	\$513.33

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00054403	04/09/2018	513.33



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

Vendor Number    Check Date    Check Number  
 10870            04/09/2018    00054403

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

**\$513.33**

Pay Five Hundred Thirteen Dollars and 33 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  
 00054403

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108



DATE 3/29/18  
 TIME 16:24:28  
 USER PHH

PAGE 29  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RCGD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 3/01/2018 THRU 3/29/2018  
 REPORT GROUP: 100 REAL AND PERSONAL  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

YEAR	TAXES & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2012	13.57	.41	6.71	20.69	.31	20.38
2013	9.43		3.66	13.09	.20	12.89
2014	9.43		2.81	12.24	.18	12.06
2015	40.37		13.24	53.61	.80	52.81
2016	18.65		1.86	20.51	.31	20.20
2017	386.62	1.10	13.29	401.01	6.02	394.99
TOTAL	478.07	1.51	41.57	521.15	7.82	513.33

## NC Sales & Use Distribution

February 2018 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 (AD VALOREM)</b>	1,535,022.09	978,837.81	815,346.46	-	22.10	271,315.08	-	-	(204,876.79)	3,395,666.75
FAIRVIEW	659.63	420.62	350.36	-	0.01	116.59	-	-	415.85	1,963.06
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	55,086.57	35,127.07	29,259.94	-	0.79	9,736.55	-	-	34,728.29	163,939.21
LAKE PARK	5,005.69	3,191.98	2,658.84	-	0.07	884.76	-	-	3,155.74	14,897.08
MARSHVILLE	6,782.77	4,325.17	3,602.76	-	0.10	1,198.85	-	-	4,276.07	20,185.72
MARVIN	4,501.57	2,870.52	2,391.07	-	0.06	795.65	-	-	2,837.94	13,396.81
MINERAL SPRINGS	545.18	347.65	289.58	-	0.01	96.36	-	-	343.70	1,622.48
MINT HILL *	36.21	23.09	19.24	-	-	6.40	-	-	22.82	107.76
MONROE	158,752.14	101,231.50	84,323.21	-	2.28	28,059.43	-	-	100,082.30	472,450.86
STALLINGS *	29,534.15	18,833.05	15,687.44	-	0.43	5,220.16	-	-	18,619.25	87,894.48
UNIONVILLE	874.87	557.87	464.69	-	0.01	154.63	-	-	551.54	2,603.61
WAXHAW	48,790.82	31,112.45	25,915.86	-	0.70	8,623.78	-	-	30,759.26	145,202.87
WEDDINGTON *	8,782.07	5,600.06	4,664.70	-	0.13	1,552.23	-	-	5,536.49	26,135.68
WESLEY CHAPEL	1,275.83	813.56	677.67	-	0.02	225.50	-	-	804.33	3,796.91
WINGATE	4,351.32	2,774.71	2,311.27	-	0.06	769.10	-	-	2,743.21	12,949.67
<b>TOTAL</b>	1,860,000.91	1,186,067.11	987,963.09	-	26.77	328,755.07	-	-	-	4,362,812.95

Invoice Date	Invoice Number	Description	Invoice Amount
03/15/2018	1808-NCVTS	NCVTS REFUNDS FOR THE MONTH OF	-\$12.59
04/12/2018	VTFN1803-1	Cash Recvd NCVTS MAR/18	\$598.49

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00054549	04/16/2018	585.90



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

Vendor Number    Check Date    Check Number  
 10870            04/16/2018    00054549

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

**\$585.90**

Pay Five Hundred Eighty Five Dollars and 90 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  
 00054549

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-1** Invoice#: 1808-NCVTS  
Description: NCVTS Refunds for the months of February  
Invoice Date: 3/15/2018  
Due Date: 3/22/2018  
Acct# 715 - 220355

	\$	(12.59)
	\$	(12.59)





**American  
Red Cross**

Please note our new address:

125 Pedro St, Suite E  
Monroe, NC 28110

June 4, 2018

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 101 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 \$2,000 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 kick off our 101st 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.

Traditionally we have received about 30% of our yearly budget from United Way. With their recent change in focus, that number is dropping dramatically. Additionally, 100% of our Board of Directors give financially to our organization – this has been the case for 16 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 many more 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  
**NOTE: NEW ADDRESS**  
125 Pedro St, Suite E  
Monroe, NC 28110  
(704)283-7402

Catawba Lands Conservancy Land Acquisition Director Matt Covington will discuss CLC's recent land protection and trail building efforts in Union County. Last year, CLC protected a 24-acre property that will host a future segment of the Carolina Thread Trail and CLC is also actively working on conserving a Union County farm. Matt will also share details about last year's trail workday and guided hike on the Mineral Springs Greenway.

**Alesia DiCosola**

Development Director

**Catawba Lands Conservancy**

*Leading the Carolina Thread Trail*

Town of Mineral Springs

Charitable Contribution History: FY2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016 & 2017

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	FY17-18
Union County Fire & Rescue	\$200	\$250	0	0	0	\$500	0	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	0
Andrew Jackson Museum	0	\$300	0	0	\$500	\$500	0	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	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	0
Safe Alliance (United Family Services)	0	0	\$1000*	\$500	\$500	0	\$750	\$750	\$1,000	\$1,000	\$1,000	\$1,000	0	0	0	0
Union County Project Blue Light	0	0	0	\$200	0	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	0
Literacy Council of Union County	0	0	0	0	0	\$200	\$250	0	0	\$300	\$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	0
Waxhaw-MS Optimist Club	0	0	0	0	0	0	0	\$500	\$500	\$500	0	\$500	\$500	0	0	0
Humane Society of Union County	0	0	0	0	0	0	0	\$1,000*	0	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	0
Generations United, Inc.	0	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	0
Western Union Elementary PTO	0	0	0	0	0	0	0	0	0	0	0	0	0	\$2,000	\$1,000	0
Artists Music Guild	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$2,000	moved
<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>\$9,850‡</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>	<b>3.00%</b>

\*Special Capital Request    \*\*One-Time Request    †Increased for extra train derailment assistance plus matching grant opportunity    ‡Not including "Fund Balance Appropriated"    †‡Actual Budgeted Amount

Points for discussion:

- This is the first year Council is operating under a "hard" budget cap for contributions, this year of \$9,850 which is 3% of LAST year's total budget
- Council on Aging has requested \$2,000; American Red Cross has requested \$2,000
- Catawba Lands Conservancy and Turning Point have not requested specific amounts as of 6/6/18
- Community Arts Council has not made a request



STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2018-2019  
O-2017-08**

**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 7/1/2018 and ending 6/30/2019, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>		<b>\$308,772.00</b>
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$4,850.00	
Charities and Agencies	\$10,300.00	
Community Projects	\$26,000.00	
Contingency	\$3,000.00	
Employee Overhead	\$28,500.00	
Fire Protection	\$12,000.00	
Office and Administrative	\$144,704.00	
Planning and Zoning	\$56,368.00	
Street Lighting	\$2,000.00	
Tax Collection	\$2,450.00	
Training	\$3,000.00	
Travel	\$4,200.00	
<b>CAPITAL:</b>		<b>\$41,218.00</b>
Capital outlay	\$41,218.00	
<b>TOTAL APPROPRIATIONS:</b>		<b>\$349,990.00</b>

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2018 and ending 6/30/2019:

Property taxes	\$67,005.00	
Interest	\$1,800.00	
Other income	\$3,000.00	
Sales taxes	\$267,900.00	
Vehicle taxes	\$7,285.00	
Zoning fees	\$3,000.00	
<b>TOTAL ESTIMATED REVENUES:</b>		<b>\$349,990.00</b>

Section III. 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, 2018.

ADOPTED this 14th day of June 2018. Witness my hand and official seal:

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Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, Clerk

# BENCHMARK

The Art + Science of Planning

To: Vicky Brooks, Town Clerk / Zoning Administrator, Town of Mineral Springs, NC

From: Jason Epley, AICP, President

Date: May 11, 2018

RE: Zoning and Subdivision Ordinance Assessment

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Ms. Brooks,

As requested, we have developed a proposed timeline and cost for preparing an assessment of the Town of Mineral Springs' zoning and subdivision ordinances. The purpose of this assessment is to develop a better understanding of the nature and extent of the changes and updates that are needed / desired by the Town. The results of the assessment will be used to develop a scope of work for conducting the updates that accurately reflects the Town's needs.

## **Phase One: Ordinance Assessment (4 weeks)**

- Review current zoning and subdivision ordinances
- Review adopted planning documents
- Town Staff / Project Team Meeting to discuss staff identified issues
- Prepare preliminary assessment of the current zoning and subdivision ordinances
- Staff review of preliminary assessment

**Phase I Cost: \$2,000**

## **Phase Two: Town Review of Assessment (4 weeks)**

- Planning Board Meeting
  - Review preliminary ordinance assessment
  - Provide input on Board identified issues
- Town Council Meeting
  - Review preliminary ordinance assessment
  - Provide input on Board identified issues
- Update assessment based on Planning Board and Council input

**Phase II Cost: \$2,000**

## **Phase Three: Develop Scope of Work for Ordinance Updates (2 weeks)**

- Finalize ordinance assessment
- Prepare draft scope of work
- Staff review of draft scope of work
- Prepare and transmit final scope of work and cost opinion

**Phase III Cost: \$750**

**TOTAL PROJECT COST: \$4,750.00**

We feel that undergoing this type of assessment will help to ensure that the Town is well prepared to engage in the process of updating its ordinances. This will also help to ensure that the town has a clear understanding of the extent of the work that will be necessary to prepare the updates, as well as an accurate understanding of the cost associated with it. Please feel free to contact me if you have any questions. You can reach me by phone at 704-933-5590 x106 or you can contact me via email at [jepley@benchmarkplanning.com](mailto:jepley@benchmarkplanning.com).

Best Regards,

A handwritten signature in black ink that reads "Jason M. Epley". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jason M. Epley, AICP  
President  
Benchmark CMR, Inc.

**CONTRACT TO AUDIT ACCOUNTS**

Of \_\_\_\_\_  
Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

On this \_\_\_\_\_ day of \_\_\_\_\_,

Auditor: \_\_\_\_\_ Auditor Mailing Address: \_\_\_\_\_

\_\_\_\_\_ Hereinafter referred to as The Auditor

and \_\_\_\_\_ (Governing Board(s)) of \_\_\_\_\_  
(Primary Government)

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

1. The Auditor shall audit all statements and disclosures required by accounting principles generally accepted in the United States of America (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_. 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 shall 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 auditing standards generally accepted in the United States of America. 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 State Board). **County and Multi-County Health Departments:** The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by Office of the State Auditor (OSA) and in accordance with the instructions and timeline provided by OSA.
3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's Auditor shall 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 unmodified opinion being rendered. If during the process of conducting the audit the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the SLGFD staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. 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.

**Contract to Audit Accounts (cont.)**

Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

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 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. **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 SLGFD within four months of fiscal year end. Audit report is due on:\_\_\_\_\_. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall 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 shall 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 shall 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 shall be submitted in PDF format to the Secretary of the LGC for approval. The invoices shall be sent via upload through the current portal address: <https://nctreasurerslgfd.leapfile.net>. Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date shall 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 Government 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 Fees page.**). This does not include fees for any Pre-Issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item #12).
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to the SLGFD simultaneously with the

**Contract to Audit Accounts (cont.)**

Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

Governmental Unit's audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, 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 Governmental Unit 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 fiscal year end.
12. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit shall not be billed for the pre-issuance review. The pre-issuance review shall be performed **prior** to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
13. The Auditor shall electronically submit the report of audit to the SLGFD 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 shall be sent to the Secretary of the LGC along with an Audit report Reissuance form.** 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 for other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit's financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

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 SLGFD.

The SLGFD's process for submitting contracts, audit reports and invoices is subject to change. Auditors shall 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/slq/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, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be amended for any reason, the change shall 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 shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <https://nctreasurerslgfd.leapfile.net>. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

**Contract to Audit Accounts (cont.)**

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Primary Government Unit

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Discretely Presented Component Unit (DPCU) if applicable

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit shall 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 shall take precedence. 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 #23 of this contract. Engagement letters containing indemnification clauses shall not be accepted by the SLGFD.
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 shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
19. The contract shall be executed, pre-audited, physically signed by all parties including Governmental Unit and the Auditor and then submitted in PDF format to the Secretary of the LGC. The current portal address to upload the contractual documents is <https://nctreasurerslgfd.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 2017. 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 Secretary of the LGC. 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. 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 FEES PAGE***



**Contract to Audit Accounts (cont.)** \_\_\_\_\_  
Primary Government Unit

\_\_\_\_\_   
Discretely Presented Component Unit (DPCU) if applicable

**FEES – PRIMARY GOVERNMENT**

AUDIT: \$ \_\_\_\_\_

WRITING FINANCIAL STATEMENTS: \$ \_\_\_\_\_

ALL OTHER NON-ATTEST SERVICES: \$ \_\_\_\_\_

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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**

**FEES – DPCU (IF APPLICABLE)**

AUDIT: \$ \_\_\_\_\_

WRITING FINANCIAL STATEMENTS: \$ \_\_\_\_\_

ALL OTHER NON-ATTEST SERVICES: \$ \_\_\_\_\_

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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**

**Contract to Audit Accounts (cont.)**

Primary Government Unit

Discretely Presented Component Unit (DPCU) if applicable

*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:**

\_\_\_\_\_

Name of Audit Firm

By \_\_\_\_\_

Authorized Audit firm representative name: Type or print

\_\_\_\_\_  
Signature of authorized audit firm representative

Date \_\_\_\_\_

\_\_\_\_\_

Email Address of Audit Firm

**Governmental Unit Signatures:**

\_\_\_\_\_

Name of Primary Government

By \_\_\_\_\_

Mayor / Chairperson: Type or print name and title

\_\_\_\_\_  
Signature of Mayor/Chairperson of 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"*

**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.

By \_\_\_\_\_

Primary Government Unit Finance Officer:

Type or print name

\_\_\_\_\_  
**Primary Government Finance Officer Signature**

Date \_\_\_\_\_

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

\_\_\_\_\_

Email Address of Finance Officer

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

\_\_\_\_\_

**\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\***

Contract to Audit Accounts (cont.) \_\_\_\_\_  
Primary Government Unit

\_\_\_\_\_   
Discretely Presented Component Unit (DPCU) if applicable

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

*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:**

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

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

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)**

\_\_\_\_\_

**\*\*\*Please provide us the most current email addresses available as we use this information to update our contact database\*\*\***

### Steps to Completing the Audit Contract

1. Complete the header information – If a DPCU is subject to the audit requirements found in the Local Government Budget and Fiscal Control Act and a separate report is being issued for that DPCU, a separate audit contract for the DPCU is required. If a separate report is not being issued for the DPCU – it is being included in the Primary Government’s audit – the DPCU shall be named with the Primary Government on the audit contract for the Primary Government. The Board Chairperson of the DPCU shall sign the audit contract in addition to the elected leader of the Primary Government.
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/sgl/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 –Please note that the new fee section has been moved to page 5.
6. Item No. 16 – Has the engagement letter been attached to the contract that is being submitted to 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 shall take precedence.”*
  - b. Does the engagement letter contain an indemnification clause? **The audit contract shall 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 fees page; 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 shall 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/sgl/lfm/audit\\_acct/Pages/default.aspx](https://www.nctreasurer.com/sgl/lfm/audit_acct/Pages/default.aspx) select “audit fees”

Please call or email Lorna Hodge at 919-814-4299 [lorna.hodge@nctreasurer.com](mailto:lorna.hodge@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?

**Contract to Audit Accounts (cont.)**

Primary Government Unit

Discretely Presented Component Unit (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. Please only send the page(s) that are applicable to your Unit of Government and do not include the instructions pages. Make sure all signatures have been obtained, and properly dated. **The contract shall be approved by Governing Boards pursuant to G.S. 159-34(a).** If this contract includes the audit for a DPCU that is a Public Authority that falls under the Local Government Budget and Fiscal Control Act, it shall be named in this contract and the Board Chairperson of the DPCU also shall sign the contract in the area indicated. If the DPCU is filing a separate audit, a separate audit contract is required for that DPCU.
9. Please place the date the Primary Government’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 fees page.
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 PDF. When submitting for approval send the documents as one PDF file to include the Audit contract, any applicable addendums, the engagement letter and Peer Review Report. Submit these documents using the most current submission process which can be obtained at the NC Treasurer’s web site
- <https://www.nctreasurer.com/slg/Audit%20Forms%20and%20Resources/Instructions%20for%20Contract%20Submission.pdf>
13. If an audit cannot be completed by the due date, the Auditor or Governmental Unit shall file an Amended Contract form (Amended LGC-205). This form shall be signed by the Governmental Unit representative and the Auditor. The explanation for the delay in completing the audit is part of this contract amendment form and shall be provided. The parties that signed the original audit contract shall sign the amended contract form as well. If the signing representatives are unable to sign the amended contract, please include an explanation for this in the submitted amended contract form.

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## *Kendra Gangal CPA, PLLC*

June 6, 2018

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, 2018. 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, 2018. 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.

### **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 2018 and to issue my reports no later than October 31, 2018. 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 \$4,850. 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: \_\_\_\_\_



