

**Town of Mineral Springs
Mineral Springs Town Hall
3506 Potter Road S ~ Mineral Springs
Mineral Springs Town Council
Regular Meeting
July 13, 2023 ~ 7:30 P.M.
AGENDA**

- 1. Opening**
The meeting will be called to order, an invocation will be delivered, and the Pledge of Allegiance will be recited.
- 2. Public Comments**
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
- 3. Consent Agenda** – Action Item
 - A. Approval of the June 8, 2023 Regular Meeting Minutes
 - B. Acceptance of the May 2023 Union County Tax Report
 - C. Acceptance of the May 2023 Finance Report
- 4. Consideration of Amending the Illegal Drug/Alcohol Policy** – Action Item
The council will consider approving an amendment to the Illegal Drug/Alcohol Policy.
- 5. Consideration of the 2022-2023 Audit Contract** – Action Item
The council will consider approving the audit contract for the 2022-2023 fiscal year.
- 6. Staff Updates**
The staff will update the council on any developments that may affect the town.
- 7. Other Business**
- 8. Adjournment**

**Draft Minutes of the
Mineral Springs Town Council
Public Hearing / Regular Meeting
June 8, 2023 – 7:30 p.m.**

The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearing and Regular Session at the Mineral Springs Town Hall located at 3506 Potter Road S, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 8, 2023.

Present: Mayor Frederick Becker III, Mayor Pro Tem Jerry Countryman, Councilwoman Valerie Coffey, Councilwoman Lundeen Cureton, Councilwoman Bettylyn Krafft, and Councilman Jim Muller.

Absent: Councilwoman Janet Critz and Attorney Bobby Griffin.

Staff Present: Town Clerk/Zoning Administrator Vicky Brooks and Administrative Assistant/Deputy Town Clerk Sharelle Quick.

Visitors: Sheila Crunkleton.

1. Opening

With a quorum present at 7:30 p.m. on June 8, 2023, Mayor Becker called the meeting to order.

Councilwoman Cureton delivered the invocation.

Pledge of Allegiance.

2. Public Hearing – FY2023-2024 Proposed Budget

Mayor Becker opened the public hearing at 7:32 p.m.

There were no public comments on the FY2023-2024 Proposed Budget.

Mayor Becker closed the public hearing at 7:32 p.m.

3. Public Comments

None.

4. Consent Agenda – Action Item

Ms. Vicky Brooks pointed out a correction on page 71, item #3 “Councilwoman Muller” should be “Councilman Muller.”

Councilman Muller motioned to approve the consent agenda as corrected containing the May 11, 2023 Regular Meeting Minutes, the April 2023 Union County Tax Report, and the April 2023 Finance Report and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

5. American Red Cross Presentation

American Red Cross Sheila Crunkleton made a presentation to the council and stated she hoped the council continued to support the Disaster Services in Union County.

- Union County (Indian Trail) is one of two sites across the entire United States picked to have a fixed site for blood donations. Being a permanent site means they will also do platelet donations. The center is scheduled to open in the first part of September.
- Platelet donations are used for clotting the blood and approximately 50% of platelet donations go to cancer patients.

- More information is available at www.redcrossblood.org.

6. Consideration of the 2022-2023 Nonprofit Contributions – Action Item

Mayor Becker explained this was a chance for the council to consider the four nonprofits on the list. American Red Cross and Turning Point have requested a \$500 increase this year over last year. Council on Aging is doubling their mission and requested a \$2,000 increase. If the council were to give them the \$2,000 increase, there would not be enough left [in the budget] to give the old donations to the rest. Catawba Lands Conservancy did not request a change or special partnership amount. Mayor Becker suggested if the council increased everyone by \$500, it would keep the amount for all nonprofits at \$11,000 and the town would stay below the budget.

Councilman Countryman motioned to approve, to provide funding to all of these four organizations at their last year limit plus \$500 and Councilwoman Krafft seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

7. Consideration of the FY2023-2024 Budget – Action Item

Mayor Becker explained there were no changes since the proposed budget was presented to the council [in May]. The FY2023-2024 budget was the subject of the public hearing this evening.

Councilwoman Coffey motioned to approve the budget as presented, adopting O-2022-07 and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

Mayor Becker noted there was not a tax rate increase and since there was not a reevaluation at the county level, the taxes will stay the same for the upcoming year, unless someone has a lot more personal property, or they built an addition.

Ordinance-2022-07 is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2023-2024
O-2022-07**

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 7/1/2023 and ending 6/30/2024, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT: \$351,478.00		
Advertising	\$1,200.00	
Attorney	\$7,200.00	
Audit	\$5,230.00	
Charities and Agencies	\$11,080.00	
Community Projects	\$36,988.00	
Contingency	\$3,000.00	
Elections	\$3,600.00	
Employee Overhead	\$40,300.00	
Fire Protection	\$12,000.00	
Office and Administrative	\$171,612.00	
Planning and Zoning	\$49,468.00	
Street Lighting	\$1,600.00	
Tax Collection	\$1,600.00	
Training	\$3,000.00	
Travel	\$3,600.00	
CAPITAL:		\$67,712.00
Capital outlay	\$67,712.00	
TOTAL APPROPRIATIONS:		\$419,190.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2022 and ending 6/30/2023:

Property taxes	\$82,435.00
Interest	\$39,000.00
Other income	\$3,600.00
Sales taxes	\$281,480.00
Vehicle taxes	\$8,175.00
Zoning fees	\$4,500.00

TOTAL ESTIMATED REVENUES:

\$419,190.00

Section III. Property Tax Levy. A tax in the amount of \$0.021 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, 2023.

ADOPTED this 8th day of June 2023. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

8. Staff Updates

Mayor Becker referred to the frozen backflow preventor that happened on a 16-degree winter night and explained he finally got it fixed a couple weeks ago. It was multiple parts, the backflow preventor that had frozen/cracked and there was the pressure regulator/reducer in the enclosure that had plastic parts that cracked and were leaking. It took multiple attempts to fix it and \$300 worth of parts, which beats what a plumber would have charged the town. Mayor Becker mentioned in order to prevent it from happening in the future, he enlarged the concrete pad, bought a new cover, and will put a heater in there since there is a plug built-in that will be tied into a freezeproof thermostat. Additionally, U-bolts were put in the concrete so the cover (on the park side) can be padlocked down.

Mayor Becker reported that he had spoken with Neill Burke, the Secretary of CRTPO (informally) about a small (\$20,000 - \$30,000 range), "high elevation", general feasibility sidewalk plan for the downtown area [grant]. Mr. Burke responded back to Mayor Becker saying he thought there would not be a problem getting approval, because they have certain engineers set in sequence that would get to do this little project. It is a very general thing, but it will open the town's ability to get a grant or at least to have a starting point for getting the actual design work done.

Mayor Becker reminded the council that the intersection downtown was a \$5,500,000 turn lane project that the town is hoping to put through as an STBGDA project, which is a federally-funded project outside of the NCDOT STIP (the regular transportation plan). The town would need at least \$1,200,000, more like a \$1,500,000 match with no guarantee. Mayor Becker explained he informally presented both to NCDOT and CRTPO with some emails back and forth. Bjorn Hansen, from the county, who has been coordinating the critical intersections, has weighed in with the NCDOT to say it was an important project. The NCDOT design engineer said in an email to Mayor Becker that they still prefer these intersections being DA projects with the local match, but they would look at putting it in as a division project for P7.0, which is the upcoming STIP scheduling.

Ms. Brooks informed the council that the newsletter would be going out on Monday or Tuesday of next week.

9. Other Business

Ms. Brooks mentioned to the council that Ms. Quick had been talking to the people at Cork and Ale in Waxhaw who are interested in being a festival sponsor; however, they also wanted to have some wine samples [tasting] and to sell their bottles of wine at the festival, but the town has an illegal drug and alcohol policy.

Mayor Becker explained when the town was getting the grant from the Clean Water Management Trust Fund, there was a requirement from the state for the town to adopt a drug free workplace policy. At that time, the town also adopted a policy for an alcohol-free policy on town premises, so with a policy like that in place, the town could not have a sponsor like Cork and Ale. Mayor Becker added that he did not know why the town did the policy that way, but it was back when everything was dry; there was a county-wide beer and wine ban. Mayor Becker asked the council if they wanted to look at amending the policy for special events only.

Councilman Countryman responded that he thought the town could amend the ordinance, because life had moved on and beverages are sold in the area now. The policy could be changed for specific functions, not just in general use, but it would open the door for something like the festival and it would still be very limited.

Councilwoman Coffey agreed.

Councilwoman Krafft stated she liked the idea for special events.

Mayor Becker mentioned in those cases there may be more law enforcement, which would be more oversight.

Councilman Countryman mentioned there was a great winery down the road that may someday want to be a sponsor. "I think, it's very reasonable to have an amendment to the ordinance that offer, that offers that situation during special events."

Councilman Muller suggested the council would have to discuss what the special events criteria would be. In the meantime, if that did not happen fast enough, could the town look at doing a special use permit.

Ms. Brooks responded no, because it is a town policy, not an ordinance. Ms. Brooks explained she was trying to get a feel from the council if they were willing to consider a policy amendment.

Mayor Becker commented that he and Ms. Brooks would look at the current policy and do some highlighting of it and present it to the council next month for discussion.

Councilwoman Coffey responded, "definitely and it needs to be ready for this festival".

Mayor Becker commented there was a pretty strong consensus that the council would like to have Cork and Ale be able to have the wine tasting.

10. Adjournment – Action Item

At 8:33 p.m. Councilman Countryman motioned to adjourn the meeting and Councilwoman Coffey seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

The next regular meeting will be on Thursday, July 13, 2023 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

To: Town of Mineral Springs
Rick Becker

From: Vann Harrell
Tax Administrator

Date: May 8, 2023

Re: Departmental Monthly Report

The Tax Collector's monthly/year to date collections report for the month ending April 28, 2023 is attached for your information and review.

Should you desire additional information, I will provide that at your request.

Attachment

VH/JM

APRIL 2023
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

APRIL 28, 2023 REGULAR TAX	2023	2022	2021	2020	2019	2018
BEGINNING CHARGE	92.97	80,665.30	80,027.69	69,694.82	67,992.78	67,409.94
TAX CHARGE						
PUBLIC UTILITIES CHARGES						
DISCOVERIES						
NON-DISCOVERIES		56.03	56.01	56.58		
RELEASES						
TOTAL CHARGE	92.97	80,721.33	80,083.70	69,751.40	67,992.78	67,409.94
BEGINNING COLLECTIONS	7.01	79,708.43	79,921.19	69,604.40	67,903.66	67,387.61
COLLECTIONS - TAX	0.95	243.54				
COLLECTIONS - INTEREST		8.04				
TOTAL COLLECTIONS	7.96	79,951.97	79,921.19	69,604.40	67,903.66	67,387.61
BALANCE OUTSTANDING	85.01	769.36	162.51	147.00	89.12	22.33
PERCENTAGE OF REGULAR	8.56%	99.05%	99.80%	99.79%	99.87%	99.97%
COLLECTION FEE 1.25 %	0.01	3.14	-	-	-	-

APRIL 2023
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

2017	2016	2015	2014	2013
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00
65,415.54	61,546.81	62,148.62	64,320.06	64,880.41
65,415.54	61,546.81	62,148.62	64,320.06	64,880.41
25.86	6.93	9.29	18.49	13.59
99.96%	99.99%	99.99%	99.97%	99.98%
-	-	-	-	-

Town of Mineral Springs

FINANCE REPORT

May 2023

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

July 13, 2023

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Cash Flow Report FY2022 YTD

7/1/2022 through 5/31/2023

6/13/2023

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Category	7/1/2022- 5/31/2023
INCOME	
Interest Income	16,732.15
Other Inc	
Festival 2023	
Sponsor	500.00
Vendor	25.00
TOTAL Festival 2023	525.00
NC Grant	135,309.37
Sales Tax Refunds	1,624.56
Zoning	6,437.95
TOTAL Other Inc	143,896.88
Prop Tax 2022	
Receipts 2022	
Int	116.36
Tax	79,949.60
TOTAL Receipts 2022	80,065.96
TOTAL Prop Tax 2022	80,065.96
Prop Tax 2023	
Receipts	
Prepayments	7.96
TOTAL Receipts	7.96
TOTAL Prop Tax 2023	7.96
Prop Tax Prior Years	
Prop Tax 2013	
Receipts 2013	
Int	5.61
Tax	6.94
TOTAL Receipts 2013	12.55
TOTAL Prop Tax 2013	12.55
Prop Tax 2014	
Receipts 2014	
Int	4.98
Tax	6.94
TOTAL Receipts 2014	11.92
TOTAL Prop Tax 2014	11.92
Prop Tax 2015	
Receipts 2015	
Int	3.12
Tax	13.27
TOTAL Receipts 2015	16.39
TOTAL Prop Tax 2015	16.39
Prop Tax 2016	
Receipts2016	
Int	32.34
Tax	59.11
TOTAL Receipts2016	91.45
TOTAL Prop Tax 2016	91.45
Prop Tax 2017	
Receipts2017	
Int	18.65

Cash Flow Report FY2022 YTD

7/1/2022 through 5/31/2023

6/13/2023

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Category	7/1/2022- 5/31/2023
Tax	40.18
TOTAL Receipts2017	58.83
TOTAL Prop Tax 2017	58.83
Prop Tax 2018	
Receipts	
Int	14.37
Tax	40.18
TOTAL Receipts	54.55
TOTAL Prop Tax 2018	54.55
Prop Tax 2019	
Receipts 2019	
Int	12.60
Tax	46.90
TOTAL Receipts 2019	59.50
TOTAL Prop Tax 2019	59.50
Prop Tax 2020	
Receipts	
Int	8.75
Tax	51.44
TOTAL Receipts	60.19
TOTAL Prop Tax 2020	60.19
Prop Tax 2021	
Receipts 2021	
Int	7.73
Tax	93.69
TOTAL Receipts 2021	101.42
TOTAL Prop Tax 2021	101.42
TOTAL Prop Tax Prior Years	466.80
Sales Tax	
Beer & Wine Tax	14,342.51
Cable TV	8,831.88
Electricity	109,635.94
Natural Gas Excise	379.69
Sales & Use Dist	29,036.40
telecommunications	1,163.51
TOTAL Sales Tax	163,389.93
Veh Tax	
Int 2022	70.68
Tax 2020	-15.73
Tax 2022	6,823.30
TOTAL Veh Tax	6,878.25
TOTAL INCOME	411,437.93
EXPENSES	
Ads	300.00
Attorney	4,600.00
Audit	4,730.00
Capital Outlay	
Furniture	1,351.90
TOTAL Capital Outlay	1,351.90
Community	

Cash Flow Report FY2022 YTD

7/1/2022 through 5/31/2023

6/13/2023

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Category	7/1/2022- 5/31/2023
Communication	3,365.40
Greenway	1,396.92
Maint	5,876.77
Newsletter	
Printing	217.48
TOTAL Newsletter	217.48
Parks & Rec	
Park	4,463.31
TOTAL Parks & Rec	4,463.31
Special Events	
Festival	50.00
Misc	100.00
TOTAL Special Events	150.00
TOTAL Community	15,469.88
Emp	
Benefits	
Dental	912.00
Life	729.60
NCLGERS	15,941.50
Vision	168.00
TOTAL Benefits	17,751.10
Bond	550.00
FICA	
Med	1,864.19
Soc Sec	7,971.24
TOTAL FICA	9,835.43
Payroll	2,048.90
Unemp	63.12
State	25.00
TOTAL Unemp	88.12
Work Comp	2,026.78
TOTAL Emp	32,300.33
Office	
Bank	12.00
Clerk	37,228.82
Council	13,200.00
Deputy Clerk	11,751.86
Dues	7,390.28
Equip	532.68
Finance Officer	34,395.36
Ins	4,212.96
Maint	
Materials	1,066.91
Service	13,009.94
TOTAL Maint	14,076.85
Mayor	5,500.00
Misc	477.19
Post	500.00
Records	5,402.44
Supplies	3,534.99
Tel	6,453.35

Cash Flow Report FY2022 YTD

7/1/2022 through 5/31/2023

6/13/2023

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Category	7/1/2022- 5/31/2023
Util	3,904.50
TOTAL Office	148,573.28
Planning	
Administration	
Contract	1,445.58
Salaries	32,185.48
TOTAL Administration	33,631.06
Misc	683.07
TOTAL Planning	34,314.13
Street Lighting	1,120.13
Tax Coll	
Contract	1,228.11
TOTAL Tax Coll	1,228.11
Training	
Officials	60.00
Staff	225.00
TOTAL Training	285.00
Travel	2,233.74
TOTAL EXPENSES	246,506.50
TRANSFERS	
FROM Check Min Spgs	1,315,309.37
FROM Idle Funds First National	850,000.00
FROM MM Sav ParkSterling	941,475.02
TO Check Min Spgs	-850,000.00
TO Idle Funds First National	-1,221,475.02
TO NCCMT_Cash	-900,000.00
TO SER Grant Project Fund	-33,967.00
TO SLFRF Revenues	-135,309.37
TOTAL TRANSFERS	-33,967.00
OVERALL TOTAL	130,964.43

Account Balances History Report - As of 5/31/2023

(Includes unrealized gains)

Account	6/29/2022 Balance	6/30/2022 Balance	7/31/2022 Balance	8/31/2022 Balance	9/30/2022 Balance	10/31/2022 Balance	11/30/2022 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	118,815.17	118,296.91	79,927.33	60,879.93	107,309.40	40,460.10	17,070.24
Idle Funds First National	0.00	0.00	0.00	0.00	941,659.45	1,222,184.28	1,222,837.23
MM Sav ParkSterling	941,271.29	941,309.97	941,347.36	941,475.02	0.00	0.00	0.00
NCCMT_Cash	2,359.74	2,361.64	2,364.68	2,368.97	2,373.69	2,379.61	2,386.51
SLFRF Revenues	135,309.38	135,337.74	135,396.88	270,783.78	270,928.45	40,404.05	40,425.64
TOTAL Cash and Bank Account...	1,197,755.58	1,197,306.26	1,159,036.25	1,275,507.70	1,322,270.99	1,305,428.04	1,282,719.62
Other Assets							
State Revenues Receivable	0.00	64,074.77	60,166.29	56,193.28	0.00	0.00	0.00
TOTAL Other Assets	0.00	64,074.77	60,166.29	56,193.28	0.00	0.00	0.00
TOTAL ASSETS	1,197,755.58	1,261,381.03	1,219,202.54	1,331,700.98	1,322,270.99	1,305,428.04	1,282,719.62
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	11,276.25	9,178.72	8,478.18	8,478.18	8,478.18	8,478.18
Restricted Fund Balance	135,309.38	135,309.38	135,309.38	270,618.75	270,618.75	39,948.89	39,948.89
TOTAL Other Liabilities	136,002.14	146,585.63	144,488.10	279,096.93	279,096.93	48,427.07	48,427.07
TOTAL LIABILITIES	136,002.14	146,585.63	144,488.10	279,096.93	279,096.93	48,427.07	48,427.07
OVERALL TOTAL	1,061,753.44	1,114,795.40	1,074,714.44	1,052,604.05	1,043,174.06	1,257,000.97	1,234,292.55

Account Balances History Report - As of 5/31/2023

(Includes unrealized gains)

Account	12/31/2022 Balance	1/31/2023 Balance	2/28/2023 Balance	3/31/2023 Balance	4/30/2023 Balance	5/31/2023 Balance
ASSETS						
Cash and Bank Accounts						
Check Min Spgs	104,453.31	91,435.29	36,146.61	65,608.06	55,184.14	50,855.97
Idle Funds First National	1,223,490.53	1,224,187.75	374,601.39	374,808.19	374,995.08	375,215.45
MM Sav ParkSterling	0.00	0.00	0.00	0.00	0.00	0.00
NCCMT_Cash	2,394.44	2,403.02	903,740.98	907,243.75	910,772.63	914,608.72
SLFRF Revenues	40,447.24	40,470.29	40,490.47	40,512.82	40,533.02	40,556.84
TOTAL Cash and Bank Account...	1,370,785.52	1,358,496.35	1,354,979.45	1,388,172.82	1,381,484.87	1,381,236.98
Other Assets						
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	1,370,785.52	1,358,496.35	1,354,979.45	1,388,172.82	1,381,484.87	1,381,236.98
LIABILITIES						
Other Liabilities						
Accounts Payable	692.77	692.77	692.77	692.77	692.77	692.77
Restricted Fund Balance	39,948.89	39,948.89	39,948.89	39,948.89	39,948.89	39,948.89
TOTAL Other Liabilities	40,641.66	40,641.66	40,641.66	40,641.66	40,641.66	40,641.66
TOTAL LIABILITIES	40,641.66	40,641.66	40,641.66	40,641.66	40,641.66	40,641.66
OVERALL TOTAL	1,330,143.86	1,317,854.69	1,314,337.79	1,347,531.16	1,340,843.21	1,340,595.32

Mineral Springs Monthly Revenue Summary 2022-23

TOWN OF MINERAL SPRINGS												
REVENUE SUMMARY 2022-23												
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November			
Property Tax - prior	\$ 600.00	\$ 133.20	\$ 466.80	77.8%	\$ -	\$ 11.48	\$ 12.16	\$ 6.52	\$ 366.94			
Property Tax - 2022	\$ 80,305.00	\$ 239.04	\$ 80,065.96	99.7%	\$ -	\$ 54.73	\$ 3,787.77	\$ 5,373.08	\$ 3,341.31			
Interest	\$ 600.00	\$ (16,132.15)	\$ 16,732.15	2788.7%	\$ 99.57	\$ 209.48	\$ 333.82	\$ 676.21	\$ 681.44			
Sales Tax - Electric	\$ 208,000.00	\$ 98,364.06	\$ 109,635.94	52.7%	\$ -	\$ -	\$ -	\$ -	\$ -			
Sales Tax - Sales & Use	\$ 33,000.00	\$ 3,963.60	\$ 29,036.40	88.0%	\$ -	\$ -	\$ 3,420.18	\$ 3,250.72	\$ 3,389.47			
Sales Tax - Other Util.	\$ 22,300.00	\$ 11,924.92	\$ 10,375.08	46.5%	\$ -	\$ -	\$ -	\$ -	\$ -			
Sales Tax - Alc. Bev.	\$ 13,000.00	\$ (1,342.51)	\$ 14,342.51	110.3%	\$ -	\$ -	\$ -	\$ -	\$ -			
Vehicle Taxes	\$ 7,400.00	\$ 521.75	\$ 6,878.25	92.9%	\$ -	\$ 713.41	\$ -	\$ 1,495.55	\$ 690.73			
Zoning Fees	\$ 3,500.00	\$ (2,937.95)	\$ 6,437.95	183.9%	\$ 325.00	\$ 560.00	\$ 310.00	\$ 895.00	\$ 605.00			
Other	\$ 600.00	\$ (1,557.52)	\$ 2,157.52	359.6%	\$ -	\$ -	\$ -	\$ -	\$ -			
Totals	\$ 369,305.00	\$ 93,176.44	\$ 276,128.56	74.8%	\$ 424.57	\$ 1,549.10	\$ 7,863.93	\$ 11,697.08	\$ 9,074.89			
SLFRF			\$ 135,309.37									
GRAND TOTAL			\$ 411,437.93		\$ 424.57	\$ 136,858.47	\$ 7,863.93	\$ 11,697.08	\$ 9,074.89			
December	January	February	March	April	May	June	June a/r					
Property Tax - prior	\$ 12.94	\$ 0.25	\$ 0.24	\$ 40.48	\$ 15.79	\$ -						
Property Tax - 2022	\$ 43,945.79	\$ 11,928.30	\$ 8,492.63	\$ 2,351.18	\$ 539.59	\$ 251.58						
Interest	\$ 682.83	\$ 728.85	\$ 1,771.78	\$ 3,731.92	\$ 3,735.97	\$ 4,080.28						
Sales Tax - Electric	\$ 61,153.79	\$ -	\$ -	\$ 48,482.15	\$ -	\$ -						
Sales Tax - Sales & Use	\$ 3,340.49	\$ 3,220.80	\$ 3,223.82	\$ 3,705.03	\$ 3,107.33	\$ 2,378.56						
Sales Tax - Other Util.	\$ 5,094.86	\$ -	\$ -	\$ 5,280.22	\$ -	\$ -						
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,342.51						
Vehicle Taxes	\$ 684.30	\$ 652.86	\$ 625.67	\$ 572.40	\$ 833.25	\$ 610.08						
Zoning Fees	\$ 360.00	\$ 780.00	\$ 660.00	\$ 797.95	\$ 595.00	\$ 550.00						
Other	\$ -	\$ -	\$ -	\$ 1,624.56	\$ 7.01	\$ 525.95						
Totals	\$ 115,275.00	\$ 17,311.06	\$ 14,774.14	\$ 66,585.89	\$ 8,833.94	\$ 22,738.96	\$ -	\$ -	\$ -			
SLFRF												
GRAND TOTAL	\$ 115,275.00	\$ 17,311.06	\$ 14,774.14	\$ 66,585.89	\$ 8,833.94	\$ 22,738.96	\$ -	\$ -	\$ -			

Mineral Springs Budget Comparison 2022-23

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2022-23 (Incl. Budget Amendment 2022-01)										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,500.00	\$ 300.00	16.7%	\$ -	\$ -	\$ -	\$ -	\$ -	
Attorney	\$ 9,600.00	\$ 5,000.00	\$ 4,600.00	47.9%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,600.00	\$ 300.00	\$ 300.00
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$ -	\$ -	\$ -	\$ 3,311.00	\$ -	\$ -
Charities & Agencies	\$ 11,675.00	\$ 11,675.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 22,500.00	\$ 7,030.12	\$ 15,469.88	68.8%	\$ 878.54	\$ 1,472.65	\$ 14.60	\$ 4,117.57	\$ 1,510.93	
Contingency	\$ 2,900.00	\$ 2,900.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 37,400.00	\$ 5,099.67	\$ 32,300.33	86.4%	\$ 5,525.60	\$ 2,887.47	\$ 2,791.51	\$ 2,804.29	\$ 1,279.07	
Elections	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 177,571.00	\$ 28,997.72	\$ 148,573.28	83.7%	\$ 27,409.91	\$ 14,603.19	\$ 11,094.70	\$ 13,284.55	\$ 11,200.13	
Planning & Zoning	\$ 47,304.00	\$ 12,989.87	\$ 34,314.13	72.5%	\$ 4,814.58	\$ 2,942.00	\$ 2,942.00	\$ 3,198.07	\$ 2,765.48	
Street Lighting	\$ 1,500.00	\$ 379.87	\$ 1,120.13	74.7%	\$ -	\$ 102.90	\$ 103.61	\$ 111.24	\$ 114.29	
Tax Collection	\$ 1,800.00	\$ 571.89	\$ 1,228.11	68.2%	\$ -	\$ 23.41	\$ 47.50	\$ 113.31	\$ 68.40	
Training	\$ 3,000.00	\$ 2,715.00	\$ 285.00	9.5%	\$ 225.00	\$ -	\$ -	\$ -	\$ 60.00	
Travel	\$ 4,200.00	\$ 1,966.26	\$ 2,233.74	53.2%	\$ -	\$ 1,327.87	\$ -	\$ -	\$ 180.01	
Capital Outlay	\$ 31,325.00	\$ 29,973.10	\$ 1,351.90	4.3%	\$ 1,351.90	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 369,305.00	\$ 122,798.50	\$ 246,506.50	66.7%	\$ 40,505.53	\$ 23,659.49	\$ 17,293.92	\$ 28,540.03	\$ 17,478.31	
Off Budget:										
Interfund Transfers (SER)			\$ (33,967.00)						\$ (14,305.00)	
Interfund Transfers (CSLFRF)			\$ (230,669.86)					\$ (230,669.86)		
Total Off Budget:			\$ (264,636.86)		\$ -	\$ -	\$ -	\$ (230,669.86)	\$ (14,305.00)	

Mineral Springs Budget Comparison 2022-23

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	
Audit	\$ 1,419.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Charities & Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Projects	\$ 296.37	\$ 2,318.00	\$ 835.85	\$ 677.65	\$ 1,150.37	\$ 2,197.35	\$ 2,197.35	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Overhead	\$ 2,640.76	\$ 4,769.75	\$ 2,630.03	\$ 2,946.16	\$ 2,803.48	\$ 1,222.21	\$ 1,222.21	
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office & Administrative	\$ 10,972.51	\$ 12,038.71	\$ 11,457.05	\$ 12,660.28	\$ 8,035.97	\$ 15,816.28	\$ 15,816.28	
Planning & Zoning	\$ 2,942.00	\$ 3,118.52	\$ 2,942.00	\$ 2,942.00	\$ 2,942.00	\$ 2,765.48	\$ 2,765.48	
Street Lighting	\$ 114.46	\$ 229.17	\$ -	\$ 229.53	\$ 114.82	\$ 0.11	\$ 0.11	
Tax Collection	\$ 571.09	\$ 172.08	\$ 126.11	\$ 48.26	\$ 34.27	\$ 23.68	\$ 23.68	
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	\$ 167.50	\$ -	\$ -	\$ 280.64	\$ 140.98	\$ 136.74	\$ 136.74	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 19,423.69	\$ 22,946.23	\$ 18,291.04	\$ 20,384.52	\$ 15,521.89	\$ 22,461.85	\$ -	\$ -
Off Budget:								
Interfund Transfers (SER)		\$ (6,654.00)		\$ (13,008.00)				
Interfund Transfers (CSLFRF)								
Total Off Budget:	\$ -	\$ (6,654.00)	\$ -	\$ (13,008.00)	\$ -	\$ -	\$ -	\$ -

May 2023 Cash Flow Report - May 2023

5/1/2023 through 5/31/2023

6/13/2023

Page 1

Category	5/1/2023- 5/31/2023
INCOME	
Interest Income	4,080.28
Other Inc	
Festival 2023	
Sponsor	500.00
Vendor	25.00
TOTAL Festival 2023	525.00
Zoning	550.00
TOTAL Other Inc	1,075.00
Prop Tax 2022	
Receipts 2022	
Int	8.04
Tax	243.54
TOTAL Receipts 2022	251.58
TOTAL Prop Tax 2022	251.58
Prop Tax 2023	
Receipts	
Prepayments	0.95
TOTAL Receipts	0.95
TOTAL Prop Tax 2023	0.95
Prop Tax Prior Years	
Prop Tax 2021	
Receipts 2021	
Int	0.00
Tax	0.00
TOTAL Receipts 2021	0.00
TOTAL Prop Tax 2021	0.00
TOTAL Prop Tax Prior Years	0.00
Sales Tax	
Beer & Wine Tax	14,342.51
Sales & Use Dist	2,378.56
TOTAL Sales Tax	16,721.07
Veh Tax	
Int 2022	10.03
Tax 2022	600.05
TOTAL Veh Tax	610.08
TOTAL INCOME	22,738.96
EXPENSES	
Attorney	300.00
Community	
Maint	1,529.00
Newsletter	
Printing	217.48
TOTAL Newsletter	217.48
Parks & Rec	
Park	400.87
TOTAL Parks & Rec	400.87
Special Events	
Festival	50.00

May 2023 Cash Flow Report - May 2023

5/1/2023 through 5/31/2023

6/13/2023

Page 2

Category	5/1/2023- 5/31/2023
TOTAL Special Events	50.00
TOTAL Community	2,197.35
Emp	
Benefits	
Dental	76.00
Life	60.80
Vision	14.00
TOTAL Benefits	150.80
FICA	
Med	172.05
Soc Sec	735.70
TOTAL FICA	907.75
Payroll	163.66
TOTAL Emp	1,222.21
Office	
Clerk	3,198.82
Council	1,200.00
Deputy Clerk	1,246.50
Finance Officer	2,955.36
Maint	
Materials	549.57
Service	2,586.00
TOTAL Maint	3,135.57
Mayor	500.00
Misc	183.18
Supplies	431.05
Tel	2,710.78
Util	255.02
TOTAL Office	15,816.28
Planning	
Administration	
Salaries	2,765.48
TOTAL Administration	2,765.48
TOTAL Planning	2,765.48
Street Lighting	0.11
Tax Coll	
Contract	23.68
TOTAL Tax Coll	23.68
Travel	136.74
TOTAL EXPENSES	22,461.85
OVERALL TOTAL	277.11

Register Report - May 2023

5/1/2023 through 5/31/2023

7/6/2023

Page 1

Date	Num	Description	Memo	Category	Amount
5/1/2023	EFT	Point And Pay	06-057-112 (FY2022)	Other Inc:Zoning	50.00
5/1/2023	EFT	Debit Card (Zoro To...	Backflow Preventer Repair Parts (...	Office:Maint:Materials	-47.82
5/2/2023	6603	Union Septic Solutio...	I/N 136 Replace Float Switches & ...	Office:Maint:Service	-550.00
5/2/2023	6604	Duke Power	9100 3284 5207 (FY2022)	Street Lighting	-114.82
5/2/2023	EFT	Debit Card (ebay)	Break Room Faucet (FY2022)	Office:Maint:Materials	-37.36
5/2/2023	EFT	Debit Card (Office M...	Paper (FY2022)	Office:Supplies	-115.27
5/3/2023	EFT	Point And Pay	06-081-025 (FY2022)	Other Inc:Zoning	300.00
5/3/2023	EFT	Debit Card (Office D...	Name Plates (FY2022)	Office:Supplies	-107.77
5/4/2023	6605	Sonitrol Security Ser...	I/N 3077899 Alarm Service Fee (F...	Office:Tel	-2,332.80
5/4/2023	EFT	Debit Card (Microsoft)	Office 365 Renewal (FY2022)	Office:Supplies	-106.74
5/5/2023	EFT	Debit Card (Zoro To...	Adjustable Wrench (FY2022)	Office:Maint:Materials	-10.88
5/5/2023	EFT	Debit Card (Lowe's)	Grass Seed (FY2022)	Office:Maint:Materials	-13.32
5/8/2023	EFT	Debit Card (Amazon)	Backflow PreventerWedge (FY20...	Office:Maint:Materials	-44.72
5/8/2023	EFT...	Union County	04/2023 (FY2022)	Prop Tax 2023:Receipts:Prepayments	0.95
			04/2023 (FY2022)	Prop Tax 2022:Receipts 2022:Tax	243.54
			04/2023 (FY2022)	Prop Tax 2022:Receipts 2022:Int	8.04
			04/2023 (FY2022)	Prop Tax Prior Years:Prop Tax 2021:...	0.00
			04/2023 (FY2022)	Prop Tax Prior Years:Prop Tax 2021:...	0.00
			04/2023 (FY2022)	Tax Coll:Contract	-3.15
5/9/2023	EFT	Duke Power (Void C...	9100 3284 5207 (FY2022)	Street Lighting	114.71
5/9/2023	6606	Taylor & Sons Mowi...	I/N 0005 May 2023 (FY2022)	Office:Maint:Service	-492.00
5/9/2023	6607	Union County Water...	A/N 84361*00 (FY2022)	Office:Util	-46.65
5/9/2023	6608	Union County Water...	A/N 91052*00 (FY2022)	Community:Parks & Rec:Park	-17.83
5/9/2023	6609	Bucket, Mop, And Br...	I/N Derm-151 janitorial 05/23 (FY2...	Office:Maint:Service	-188.00
5/9/2023	6610	Ken Newell	Welcome Signs 1/23-3/23 (FY2022)	Community:Maint	-675.00
5/9/2023	6611	Taylor & Sons Mowi...	I/N 0004 4/23 regular, Fire Ant Tre...	Office:Maint:Service	-1,284.00
5/11/2023	EFT	Taylor & Sons Mowi...	I/N 0035 Lost Check (FY2022)	Office:Maint:Service	420.00
5/11/2023	6612	Taylor & Sons Mowi...	I/N 0035 11/22 Repl. Ck #6488 (F...	Office:Maint:Service	-492.00
5/11/2023	DE...	Deposit	2 Sponsors (FY2022)	Other Inc:Festival 2023:Sponsor	500.00
			Vendor (FY2022)	Other Inc:Festival 2023:Vendor	25.00
5/11/2023	EFT	Debit Card (AOL)	AOL Troubleshooting Svc 5/23 (F...	Office:Tel	-8.16
5/12/2023	EFT	Debit Card (Lowe's)	Water Pressure Regulator (FY2022)	Office:Maint:Materials	-96.05
5/13/2023	EFT	Debit Card (Plumber...	2 Hydrant Repair Kits (FY2022)	Office:Maint:Materials	-35.88
5/15/2023	EFT	NC Department of R...	Sales & Use Distribution 03/23 (F...	Sales Tax:Sales & Use Dist	2,378.56
5/15/2023	6613	City Of Monroe	A/N 514654 Natural Gas (FY2022)	Office:Util	-72.03
5/15/2023	EFT	Debit Card (Ferguson)	Backflow Preventer Cover (FY2022)	Office:Maint:Materials	-261.90
5/16/2023	6614	Windstream	061348611 (FY2022)	Office:Tel	-258.39
5/17/2023	EFT	Debit Card (Zoro To...	Backflow Part RETURN (FY2022)	Office:Maint:Materials	47.82
5/17/2023	EFT	Debit Card (Blue Ph...	Bounce House Deposit (FY2022)	Community:Special Events:Festival	-50.00
5/18/2023	661...	Municipal Insurance ...	6/23 (FY2022)	Emp:Benefits:Life	-60.80
			6/23 (FY2022)	Emp:Benefits:Dental	-76.00
			6/23 (FY2022)	Emp:Benefits:Vision	-14.00
5/18/2023	6616	Sign Pro	I/N 14318 Banner Change (FY2022)	Community:Maint	-854.00
5/18/2023	EFT	Debit Card (Master ...	Freeze-proof Hydrant (FY2022)	Office:Maint:Materials	-91.28
5/19/2023	EFT	Debit Card (Lowe's)	Backflow Preventer Pad materials ...	Office:Maint:Materials	-21.99
5/22/2023	6617	Clark, Griffin & McC...	I/N 8219 5/2023 (FY2022)	Attorney	-300.00
5/22/2023	6618	Duke Power{Office}	9100 3284 4818 (FY2022)	Office:Util	-109.41
5/22/2023	6619	Duke Power	9100 3284 5041 (Old School) (FY...	Office:Util	-26.93
5/23/2023	6620	Carolina Office Syst...	I/N IN2504821 Copier Contract (F...	Office:Supplies	-101.27
5/23/2023	6621	Forms & Supply, Inc.	I/N 1078063-0 Paper (FY2022)	Community:Newsletter:Printing	-217.48
5/23/2023	6622	Toi Toi USA LLC	I/N 2060277 Toilet & Handwash (F...	Community:Parks & Rec:Park	-278.54

Register Report - May 2023

5/1/2023 through 5/31/2023

7/6/2023

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Date	Num	Description	Memo	Category	Amount
5/24/2023	EFT	Debit Card (WalMart)	Paper Towels, Trash Bags (FY202...	Office:Maint:Materials	-38.16
5/26/2023	EFT	Debit Card (Lowe's)	Bench Repair Materials (FY2022)	Community:Parks & Rec:Park	-74.36
5/29/2023	EFT	Debit Card (Lowe's)	Bench Hardware (FY2022)	Community:Parks & Rec:Park	-30.14
5/30/2023	EFT	NC Department of R...	Beer & Wine Tax (FY2022)	Sales Tax:Beer& Wine Tax	14,342.51
5/30/2023	6623	Subscriber Renewals	0099595 E-J subscription 2023 (F...	Office:Misc	-183.18
5/30/2023	6624	Verizon Wireless	221474588-00001 (FY2022)	Office:Tel	-111.43
5/30/2023	DEP	Deposit	#22020 (FY2022)	Other Inc:Zoning	200.00
5/30/2023	EFT...	Paychex	Salary 5/23 (FY2022)	Office:Clerk	-3,198.82
			5/23 (FY2022)	Office:Deputy Clerk	-1,246.50
			Salary 5/23 (FY2022)	Office:Finance Officer	-2,955.36
			Salary 5/23 (FY2022)	Office:Mayor	-500.00
			Salary 5/23(FY2022)	Office:Council	-1,200.00
			Salary 5/23 (FY2022)	Planning:Administration:Salaries	-2,765.48
			FY2022	Emp:FICA:Soc Sec	-735.70
			FY2022	Emp:FICA:Med	-172.05
5/30/2023	EFT...	Union County {NCV...	4/23 (FY2022)	Veh Tax:Tax 2022	606.91
			4/23 (FY2022)	Veh Tax:Int 2022	10.03
			4/23 Refunds (FY2022)	Veh Tax:Tax 2022	-6.86
			4/23 (FY2022)	Tax Coll:Contract	-20.53
5/31/2023	6625	Frederick Becker III	3/2023-4/2023 reimbursement: mil...	Travel	-136.74
5/31/2023	EFT	Paychex Fees	Fees 5/23 (FY2022)	Emp:Payroll	-163.66
5/31/2023	EFT	Debit Card (Zoro To...	Paper Towels (FY2022)	Office:Maint:Materials	101.97
5/1/2023 - 5/31/2023					-3,803.17
TOTAL INFLOWS					19,350.04
TOTAL OUTFL...					-23,153.21
NET TOTAL					-3,803.17

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May 2023

Revenue Details

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NC Sales & Use Report

March 2023 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	1,837,376.50	1,424,231.66	991,814.13	-	20.44	404,888.61	-	-	(377,434.59)	4,280,896.75
FAIRVIEW	999.28	774.59	539.40	-	0.01	220.20	-	-	826.88	3,360.36
HEMIBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	83,293.89	64,564.77	44,961.96	-	0.93	18,354.84	-	-	68,922.67	280,099.06
LAKE PARK	5,975.28	4,631.71	3,225.45	-	0.07	1,316.73	-	-	4,944.34	20,093.58
MARSHVILLE	9,593.53	7,436.37	5,178.58	-	0.11	2,114.05	-	-	7,938.30	32,260.94
MARVIN	7,592.90	5,885.59	4,098.64	-	0.08	1,673.19	-	-	6,282.85	25,533.25
MINERAL SPRINGS	707.32	548.27	381.81	-	0.01	155.87	-	-	585.28	2,378.56
MINT HILL *	33.49	25.96	18.08	-	-	7.38	-	-	27.72	112.63
MONROE	196,687.36	152,461.06	106,171.66	-	2.19	43,342.49	-	-	162,751.62	661,416.38
STALLINGS *	37,267.03	28,887.32	20,116.71	-	0.41	8,212.25	-	-	30,837.11	125,320.83
UNIONVILLE	1,348.81	1,045.53	728.09	-	0.02	297.23	-	-	1,116.09	4,535.77
WAXHAW	93,444.74	72,433.15	50,441.39	-	1.04	20,591.70	-	-	77,322.11	314,234.13
WEDDINGTON *	12,463.17	9,660.75	6,727.61	-	0.14	2,746.41	-	-	10,312.82	41,910.90
WESLEY CHAPEL	1,602.25	1,241.97	864.89	-	0.02	353.07	-	-	1,325.80	5,388.00
WINGATE	5,125.31	3,972.85	2,766.64	-	0.06	1,129.43	-	-	4,241.00	17,235.29
TOTAL	2,293,510.86	1,777,801.55	1,238,035.04	-	25.53	505,403.45	-	-	-	5,814,776.43

Jurisdiction Collection by Year
Union County

Date Distributed: 4/1/2023 to 4/30/2023

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2022	240.82	2.72	8.04	251.58	3.14	248.44
2023	0.95	0.00	0.00	0.95	0.01	0.94
Total:	241.77	2.72	8.04	252.53	3.15	249.38
Grand Total:	241.77	2.72	8.04	252.53	3.15	249.38

Invoice Date	Invoice Number	Description	Invoice Amount
04/27/2023	2310 TAXES	TAX/FEE/INT-APRIL 2023	\$249.38

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00080972	05/08/2023	249.38



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

Vendor Number Check Date Check Number
 10870 05/08/2023 00080972

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

\$249.38

Pay Two Hundred Forty Nine Dollars and 38 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
 00080972

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

NCVTS A/P Receipt Distribution
For the month Ending: April

NCVT15

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Com Cst	Pending Refunds	Net Amt	Status/Check#
001	Union County	0		\$ 1,367,750.62	\$ 15,902.88	\$ (45,825.65)	\$ (7,595.40)	\$ 1,330,232.45	No Check
003	Voter Approved Debt Tax	0		300,853.29	3,431.42	(10,078.80)	(\$1,667.43)	\$ 292,538.48	No Check
011	Countywide Fire Tax	0		69.60	29.32	(2.73)	\$0.00	\$ 96.19	No Check
012	Countywide EMS Tax	0		105.37	40.68	(3.90)	\$0.00	\$ 142.15	No Check
013	Griffith Rd	0		298.74	5.67	(9.91)	\$0.00	\$ 294.50	No Check
014	Stack Rd	0		1,185.08	18.26	(38.85)	(\$36.20)	\$ 1,128.29	No Check
015	Springs Fire Tax	0		7,411.44	85.50	(250.75)	(\$64.62)	\$ 7,181.57	No Check
016	Fairview	0		2,879.33	36.83	(97.95)	\$0.00	\$ 2,818.21	No Check
017	New Salem	0		2,918.59	26.04	(89.89)	\$3.21	\$ 2,857.95	No Check
018	Beaver Lane	0		2,600.21	31.09	(78.74)	\$68.47	\$ 2,621.03	No Check
019	Bakers	0		6,423.85	76.46	(212.82)	\$42.81	\$ 6,330.30	No Check
020	Stallings Fire Tax	0		11,714.22	129.62	(398.00)	(\$84.22)	\$ 11,361.62	No Check
021	Unionville	0		6,815.44	80.40	(211.34)	(\$3.36)	\$ 6,671.14	No Check
022	Wingate	0		3,742.36	27.56	(111.55)	(\$38.68)	\$ 3,619.69	No Check
023	Hemby Bridge Fire Tax	0		14,714.80	157.85	(500.82)	(\$25.29)	\$ 14,346.54	No Check
024	Allens Crossroads	0		1,594.45	7.67	(51.32)	(\$1.42)	\$ 1,549.38	No Check
025	Jackson	0		1,328.52	14.02	(45.04)	(\$0.64)	\$ 1,296.86	No Check
026	Wesley Chapel Fire Tax	0		19,390.40	226.62	(681.54)	(\$131.64)	\$ 18,803.84	No Check
027	Lanes Creek	0		1,711.46	14.29	(52.26)	\$0.00	\$ 1,673.49	No Check
028	Waxhaw Fire Tax	0		12,047.51	160.03	(422.66)	\$9.03	\$ 11,793.91	No Check
029	Sandy Ridge	0		2,027.45	33.39	(60.43)	\$0.59	\$ 2,001.00	No Check
030	Providence	0		111.27	2.36	(3.57)	\$0.00	\$ 110.06	No Check
101	Village of Marvin	1832	VTFNAP2211-1	16,867.82	77.01	(606.56)	(\$33.45)	\$ 16,304.82	
200	City of Monroe	103-7	VTFNAP2211-1	236,353.21	2,075.99	(7,244.42)	(\$4,972.22)	\$ 226,212.56	
222	Monroe Downtown Service	103-7	VTFNAP2211-2	104.11	-	(3.97)	-	\$ 100.14	Total payment \$38.30
300	Town of Wingate	4064	VTFNA P2211-1	9,909.70	52.92	(301.15)	(\$214.47)	\$ 9,447.00	
400	Town of Marshville	5861	VTFNAP2211-1	9,158.21	167.61	(254.69)	\$499.77	\$ 9,570.90	
500	Town of Waxhaw	8268	VTFNAP2211-1	122,114.70	1,278.10	(4,331.06)	\$154.71	\$ 119,216.45	
600	Town of Indian Trail	2924	VTFNAP2211-1	87,929.96	1,044.01	(2,959.56)	\$41.51	\$ 86,055.92	
700	Town of Stallings	4860-2	VTFNAP2211-1	31,597.33	327.21	(1,086.83)	(\$309.02)	\$ 30,528.69	
800	Town of Weddington	7518	VTFNAP2211-1	10,315.82	114.16	(358.08)	(\$68.82)	\$ 10,003.08	
900	Village of Lake Park	1833	VTFNAP2211-1	6,006.89	65.63	(208.24)	\$0.00	\$ 5,864.28	
930	Town of Fairview	19458	VTFNAP2211-1	992.84	13.12	(33.74)	\$0.00	\$ 972.22	
970	Village of Wesley Chapel	9262	VTFNAP2211-1	1,626.16	16.60	(56.31)	(\$5.22)	\$ 1,551.23	
980	Town of Unionville	11530	VTFNAP2211-1	1,541.39	21.27	(50.73)	(\$1.09)	\$ 1,510.84	
990	Town of Mineral Springs	10870	VTFNAP2211-1	606.91	10.63	(70.53)	(\$6.86)	\$ 589.55	
999	Schools	0		2,153.44	871.71	(81.75)	\$0.00	\$ 2,943.40	No Check
Total				\$ 2,304,972.49	\$ 26,673.33	\$ (76,836.14)	(\$14,469.95)	\$ 2,240,339.73	
								\$ 517,927.68	

CHECK

Invoice Date	Invoice Number	Description	Invoice Amount
05/01/2023	VTFNAP2304-1	CASH RECEIVED APR 2023 & REFUN	\$589.55

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00081182	05/30/2023	589.55



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

Vendor Number Check Date Check Number
 10870 05/30/2023 00081182

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

\$589.55

Pay Five Hundred Eighty Nine Dollars and 55 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
 00081182

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS,
 PO BOX 600
 MINERAL SPRINGS NC 28108



North Carolina Department of Revenue
Local Government Division
Raleigh, North Carolina

AMOUNT OF BEER (BEER, LAGER BEER, ALE, PORTER, ETC.)
UNFORTIFIED WINE AND FORTIFIED WINE EXCISE TAXES ALLOCATED
TO COUNTIES AND MUNICIPALITIES AS REQUIRED BY
GENERAL STATUTE 105-113.82 FOR THE PERIOD
APRIL 1, 2022 TO MARCH 31, 2023

	Net Collections	Percent to Distribute	Amount Distributed
Beer	\$ 128,617,373.33	20.47%	\$ 26,327,976.32
Unfortified Wine	\$ 34,947,800.43	49.44%	\$ 17,278,192.53
Fortified Wine	\$ 729,131.20	18.00%	\$ 131,243.62
Total Distributed			\$ 43,737,412.47

	BEER	UNFORTIFIED WINE	FORTIFIED WINE
Total Population	10,556,299	10,556,299	10,556,299
Eligible to Share	9,634,052	9,682,254	8,745,368
Ineligible to Share	922,247	874,045	1,810,931
Final Per Capita	\$ 2.732804096	\$ 1.784521637	\$ 0.015007215

2023 Alcoholic Beverage Distribution

County		Municipalities			Beer	Unfortified Wine	Fortified Wine	Total
Union					\$ 206,591.79	\$ 134,904.48	\$ -	\$ 341,496.27
Union	Fairview				\$ 9,493.76	\$ 6,199.43	\$ -	\$ 15,693.19
Union	Hemby Bridge				\$ 4,473.60	\$ 2,921.26	\$ -	\$ 7,394.86
Union	Indian Trail				\$ 112,558.74	\$ 73,500.88	\$ 618.12	\$ 186,677.74
Union	Lake Park				\$ 9,004.59	\$ 5,880.00	\$ -	\$ 14,884.59
Union	Marshville				\$ 6,878.47	\$ 4,491.64	\$ 37.77	\$ 11,407.88
Union	Marvin				\$ 17,580.13	\$ 11,479.83	\$ 96.54	\$ 29,156.50
Union	Mineral Springs				\$ 8,676.65	\$ 5,665.86	\$ -	\$ 14,342.51
Union	Mint Hill (part)				\$ 16.40	\$ 10.71	\$ -	\$ 27.11
Union	Monroe				\$ 94,926.68	\$ 61,987.14	\$ 521.29	\$ 157,435.11
Union	Stallings (part)				\$ 44,394.40	\$ 28,989.55	\$ 243.79	\$ 73,627.74
Union	Unionville				\$ 18,151.28	\$ 11,852.79	\$ -	\$ 30,004.07
Union	Waxhaw				\$ 58,512.07	\$ 38,208.39	\$ 321.32	\$ 97,041.78
Union	Weddington				\$ 36,802.67	\$ 24,032.15	\$ 202.10	\$ 61,036.92
Union	Wesley Chapel				\$ 24,168.92	\$ 15,782.31	\$ 132.72	\$ 40,083.95
Union	Wingate				\$ 11,699.13	\$ 7,639.54	\$ 64.25	\$ 19,402.92

TOWN OF MINERAL SPRINGS
ILLEGAL DRUG ABUSE/ALCOHOL ABUSE
POLICY

This policy is implemented because the Mineral Springs Governing Body believes that the impairment of any the Town of Mineral Springs employee due to his or her use of illegal drugs or due to alcohol abuse is likely to result in the risk of injury to other employees, the impaired employee, or to third parties, such as residents or office guests. Moreover, illegal drug abuse adversely affects employee morale and productivity.

“Impairment” or “being impaired” means that an employee’s normal physical or mental abilities or faculties while at work have been detrimentally affected by the use of illegal drugs or alcohol.

The employee who begins work while impaired or who becomes impaired while at work is guilty of a major violation of town rules and is subject to severe disciplinary action. Severe disciplinary action can include suspension, dismissal, or any other penalty appropriate under the circumstances. Likewise the use, possession, transfer or sale of any illegal drugs (as defined in the North Carolina Controlled Substances Act, NC G. S. § 90-86 through 90-113.8) on the town office premises or in any the Town of Mineral Springs storage areas or job sites are prohibited. Employees who violate this rule are subject to severe disciplinary action. In all instances disciplinary action to be administered shall be at the sole discretion and determination of the Mineral Springs Town Council.

When an employee is involved in the use, possession, transfer, or sale of illegal drugs in violation of this policy, the town may notify appropriate authorities. Such notice will be given only after such an incident has been investigated and reviewed by the employee’s supervisor. The Town of Mineral Springs is aware that illegal drug abuse is a complex health problem that has both physical impact and an emotional impact on the employee, his or her family, and social relationships. A drug abuser is a person who uses illegal drugs, as defined above, for nonmedical reasons, and this use affects job performance detrimentally or interferes with normal social intercourse at work. Illegal drug abuse is both a management and a medical problem.

A supervisor who suspects a drug or alcohol abuse case should discuss the situation immediately with the town administrator, who will advise the town council. Because each case is usually different, the handling and referral of the case must be coordinated with the supervisor.

Applicants who have a past history of substance abuse and who have demonstrated an ability to abstain from the substance, or who can provide medical assurance of acceptable control, may be considered for employment as long as they are otherwise qualified for the position for which they are applying.

The town has chosen to adopt an alcoholic beverage policy in keeping with the concern for and the risks associated with alcohol use. Alcoholic beverages shall not be served or used on the Town of Mineral Springs premises at any time, with the exception of a permitted festival or other special event in which a vendor or sponsor of such event has been approved by the event director to offer samples of beer or wine in order to make sales of their product.

The town is concerned with its employees' privacy, especially when matters regarding medical and personal information are involved. The town shall maintain employee medical and personal information in confidence and release this information only in accordance with North Carolina General Statute §160A-168.

Nothing contained in this policy shall eliminate or modify the town's right to terminate any employee at any time for any reason.

REVISED DRAFT



Kendra J. Gangal, CPA

Agenda Item

#5

July 13, 2023

6420 Rea Road, Suite A1 #300

Charlotte, NC 28277

Tel: 704.996.0764

Fax: 704.228.0340

www.KG-CPA.com

Email: kendra.gangal@kg-cpa.com

July 5, 2023

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, 2023.

Audit Scope and Objectives

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, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Mineral Springs's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Mineral Springs's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.

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

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balances, - Budget and Actual – General Fund.
- 2) Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – From Inception – CSLFRF Grant Project Special Revenue Fund.

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 will issue a written report upon completion of my audit of Town of Mineral Springs's

financial statements. My report will be addressed to management and Council of Town of Mineral Springs. 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 am 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.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and will include tests of your accounting records and other procedures I consider necessary to enable me to express such an opinion. As part of an audit in accordance with GAAS, I exercise professional judgement and maintain professional skepticism throughout the audit.

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.

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.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error, 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 2023 and to issue my reports no later than October 31, 2023. 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 \$5,230. 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, and return it to me.

Very truly yours,

Kendra Gangal, CPA

Kendra J. Gangal, CPA

RESPONSE:

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

Governance signature: _____

Title: _____

Date: _____

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. 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 requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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).

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 LGC 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.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she 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 the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) 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 Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

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 LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') 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/her 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.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

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. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) 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 invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs 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. 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 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, 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 LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. 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(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) 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 upon completion.
13. 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(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final 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 LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. 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 modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). 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 to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this 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 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

19. 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 primary 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.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. 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.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. 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.

26. 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.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). 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. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitted-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name: **Title and Unit / Company:** **Email Address:**

OR Not Applicable *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature*
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

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.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

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.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.