

**Town of Mineral Springs
Mineral Springs Town Hall
3506 Potter Road S ~ Mineral Springs
Mineral Springs Town Council
Regular Meeting
August 11, 2022 ~ 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 July 14, 2022 Regular Meeting Minutes
 - B. Acceptance of the June 2022 Union County Tax Report
 - C. Acceptance of the June 2022 Finance Report
- 4. Consideration of a Planning Board Applicant – Action Item**
The council will consider appointing a planning board applicant to the planning board.
- 5. Consideration of the 2021-2022 Audit Contract – Action Item**
The council will consider approving the audit contract for the 2021-2022 fiscal year.
- 6. Consideration of a Dead Wildlife Policy on Greenway Property – Action Item**
The council will consider a policy for removal of dead wildlife on greenway property.
- 7. Recognition of the Deputy Town Clerk’s Retirement**
The council will present Janet Ridings with a memento for her years of service as the deputy town clerk. Refreshments will be provided after the adjournment of the meeting.
- 8. Staff Updates**
The staff will update the council on any developments that may affect the town.
- 9. Other Business**
- 10. Adjournment**

**Draft Minutes of the
Mineral Springs Town Council
Regular Meeting
July 14, 2022 – 7:30 p.m.**

The Town Council of the Town of Mineral Springs, North Carolina, met in 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, July 14, 2022.

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

Absent: None.

Staff Present: Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin, and Deputy Town Clerk Janet Ridings.

Visitors: None.

1. Opening

With a quorum present at 7:31 p.m. on July 14, 2022, Mayor Becker called the Regular Town Council Meeting to order.

Councilman Countryman delivered the invocation.

Pledge of Allegiance.

2. Public Comments

There were no public comments.

3. Consent Agenda – Action Item

Councilman Countryman motioned to approve the consent agenda containing the June 9, 2022 Regular Meeting Minutes, the May 2022 Union County Tax Report, and the May 2022 Finance Report and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

4. Consideration of Modifying the Interlocal Agreement with Union County for Tax Administration – Action Item

Mayor Becker explained the county was reducing their rate from 1.5% to 1.25% on the collection fee and the agreement must be amended to reflect that.

Councilwoman Kraft motioned to approve the Interlocal Agreement amendment and Councilman Countryman seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

5. Consideration of a Resolution Requesting the Union County Board of Commissioners Deny a Rezoning Application for an RV-Trailer-Boat Parking Lot along Henry Nesbit Road – Action Item

Mayor Becker explained the resolution speaks for itself. The council can see they are not claiming that the application has a negative effect on the town. It is more of a WUMA municipality, and their [Marvin] council wants support going to the Union County Commissioners saying, “please don’t approve this commercial parking rezoning here.” The council can choose to support the Village of Marvin, because it seems to fit what they want.

Mayor Becker further explained the property (from what he understood from the Marvin council members) had gone back and forth, and there had always been an effort to put commercial zoning on it. The property is located right off Waxhaw/Marvin Road near the Chimneys Subdivision on the left heading north. It is a residential area and Marvin did not want an RV/Trailer Parking Facility there. The property is in the county and is like a three-sided donut hole; Marvin is on two sides, the county is on one side, and South Carolina is on one side.

Councilwoman Coffey noted she had driven over there and could not see why they were against it, there were a number of people with boats, and they need somewhere to park them. Mineral Springs does not really have anywhere, there is a place in Waxhaw, but that is it. Councilwoman Coffey stated she did not have “a dog in this fight”, but she could not see it. Councilwoman Coffey explained she was for whatever the council wanted to do about it, but it was just a vacant piece of property with trees on it and a dilapidated older home way back in the woods. “People should be able to have a right to use their property within reason, as long as, it’s not destroying the neighborhood. I just couldn’t see why they are against it,” Councilwoman Coffey said.

Councilwoman Critz noted she was sort of with Councilwoman Coffey. One thing that should not be created in that area is more traffic like residents or some other type of property would, so if they kept a nice border there...

Mayor Becker mentioned that Marvin just does not want the county to approve the rezoning as submitted.

Councilwoman Critz added once it was rezoned, something else could go through.

Councilman Muller commented if he read the notes correctly, that property would only fit three homes as it is currently zoning, which would not create traffic.

Mayor Becker responded it would maybe be two and he thought that was Marvin’s position. Councilwoman Coffey is right, Mineral Springs does not have a “dog in the fight”, because it does not affect the town.

Mayor Becker gave an example of what it would be like putting it there. Waxhaw/Marvin Road is getting more and more highly traveled because of Waxhaw, but it might be like putting it at the corner of Waxhaw/Indian Trail Road and Pleasant Grove Road (on the vacant lot near Waxhaw Bible Church); it is a residential neighborhood.

Councilwoman Critz asked if there was a way they could do a conditional use requiring fencing.

Councilman Muller mentioned Marvin did not have any say in what goes there.

Councilwoman Critz said “right”, but as far as petitioning, they just want to say “no” and “not without conditions.”

Mayor Becker responded, say “no” and see if they went back with a conditional use, maybe. Mayor Becker noted he was only relaying the message the Marvin people brought up at the WUMA meeting where they said they adopted the resolution (a copy was in the agenda packet). The Marvin resolution was more focused on them and the Mineral Springs one was focused on what Marvin said. Mayor Becker agreed with Councilwomen Coffey and Critz in that it was not a horrible use, but it did not fit in with what Marvin had in their plan for that area where Marvin is on two sides.

Councilwoman Krafft commented that she felt the same way Councilwoman Coffey did and she did drive over there to look at it and thought it was a pretty cool idea for a use in that area, because so many of the places over there do not allow them to store their RV’s and boats; having to drive to get them is a pain.

Councilwoman Critz mentioned Mineral Springs does allow them in the side or back if there is enough land.

Mayor Becker stated the council was under no obligation to adopt the resolution.

Councilwoman Critz commented the only point she would say here is “we have stood with them on other issues, and they have stood with us, and if it’s important to them, and it’s sort of moot to us, I sort of feel like this is a good neighbor kind of moment”.

Mayor Becker responded that was what Marvin was asking from member municipalities.

Councilwoman Critz motioned to approve the resolution (R-2022-03), it’s important to them, as a good neighbor, to support what they feel, because we have things that are more important to us, because we know our community better, and they have things that are more important to them, because they know their community better. Councilwoman Critz had no problem with Mineral Springs standing by them as a good neighbor and supporting it. Councilman Muller seconded the motion. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

The resolution is as follows:

TOWN OF MINERAL SPRINGS

**RESOLUTION REQUESTING THAT THE BOARD OF COUNTY COMMISSIONERS
OF UNION COUNTY DENY A REZONING APPLICATION FOR AN RV-TRAILER-BOAT PARKING LOT ALONG HENRY
NESBIT ROAD (CZ-2021-04)**

R-2022-03

WHEREAS, the Town of Mineral Springs is a member of the Western Union Municipal Alliance (WUMA), an organization that seeks to study, investigate, collaborate on, advocate for, and promote regional issues affecting the municipalities in western Union County, including land-use planning, transportation concerns, economic development, and other issues that affect the quality of life of its members’ residents; and

WHEREAS, an important aspect of WUMA’s advocacy role is members supporting each other when member municipalities have concerns about upcoming rezoning applications in Union County that may adversely affect the interests of their residents; and

WHEREAS, a rezoning application for a 3.12-acre property identified as Tax Parcel ID #06-231-001A located at the intersection of Henry Nesbit Road and Waxhaw-Marvin Road on the border of the Village of Marvin may soon be presented to the Union County Board of County Commissioners (BOCC) requesting a map amendment from R-40 to B-4; and

WHEREAS, the rezoning application proposes a parking and storage facility for RV’s, trailers, and boats on the property; and

WHEREAS, the property is adjacent to low-density residential subdivisions and individual large lots, some lying in unincorporated Union County and some in the Village of Marvin; and

WHEREAS, the proposed parking facility will not be compatible and not be in harmony with the existing residential area; and

WHEREAS, the current county zoning on the property is R-40 which would allow construction of approximately 3 single-family houses on the property, a use that would be more in harmony with surrounding neighborhoods and properties than the proposed commercial parking use; and

WHEREAS, the Union County 2014 Comprehensive Plan designated the area including the subject property as “Single Family Residential”, described as “detached single family (~1 unit/acre)”; and

WHEREAS, the Union County 2050 Plan designates the area including the subject property as “Transition Zone”, with the goal of “not approv[ing] ‘upzoning’” and instead deferring land use decisions to the adjoining municipality; and

WHEREAS, the town council of the Town of Mineral Springs agrees with the Marvin Village Council that the proposed rezoning could “pose a threat to the public health, welfare, safety, environment, and property values either directly through the facilit[ies] themselves or indirectly by causing changes to the subject property and the surrounding parcels; and

WHEREAS, the BOCC is under no constitutional or statutory obligation to rezone any property to a higher-intensity use; and

WHEREAS, the town council of the Town of Mineral Springs, as the governing board of a WUMA member, wishes to support its fellow WUMA member Marvin in its efforts to protect and preserve the quality of life of its residents.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Mineral Springs does hereby request that the Board of County Commissioners of Union County consider the well-being, quality-of-life, financial security, and safety of existing residents and taxpayers in the area of this proposed rezoning; and

BE IT FURTHER RESOLVED that the Town Council of the Town of Mineral Springs does hereby request that the Board of County Commissioners of Union County deny application CZ-2021-04 to rezone this property to B-4 CZ and leave the current R-40 zoning in place on the property.

ADOPTED this 14th day of July 2022.

Frederick Becker III, Mayor

ATTEST:

Vicky Brooks, CMC, NCCMC

9. Staff Updates

Ms. Brooks explained that last month she informed the council she was planning on advertising for the Assistant/Deputy Town Clerk. An announcement was placed on the town Facebook page and the website. Ms. Brooks received four applications and did four interviews and selected the applicant she felt would work best for “our team” here. The position was officially accepted by Maurice Norman from the Western Union area. Mr. Norman will begin on Monday, August 1, 2022.

10. Other Business

Mayor Becker explained at the last meeting Councilwoman Krafft talked about the town signs and he made a point of going by each one of them and agreed they “truly look pitiful.” Mayor Becker added that he had fallen on his sword, because he had said he would get in touch with Mr. Newell last month, but it had been such a busy month for him, he had not called yet.

Councilman Countryman encouraged Mayor Becker to direct Mr. Newell in such a way that they literally cut down all the crape myrtles, not to destroy them, but it was his understanding that crape myrtles need to be pruned and trimmed down to maintain them properly. The sign on the east side has a pine tree growing in front of it and there was a bunch of other stuff that Councilman Countryman did not believe was part of the original plan. The sign closest to Councilman Countryman’s house has all kinds of strange viney stuff in it. Councilman Countryman suggested the town get somebody in a reasonably short period of time to go over and put that back in order.

Mayor Becker stated he would call Mr. Newell next week to find out what was going on and if he was still capable of supervising his son or whoever is doing the work for him.

Councilwoman Critz suggested Mayor Becker talk to the town landscapers.

Mayor Becker responded he would have to find out if the town landscapers could pull over their truck and trailer in those locations.

Councilwoman Critz mentioned the email link to the WBTV coverage on the greenway, open space, and the Catawba Lands Conservancy that Ms. Brooks sent to the council. WBTV did an excellent job, it complimented Mineral Springs and talked about the vital importance of health to individuals and communities for open green space, and how not enough is being done. WBTV was excited to see what was here and what the town was doing; they encouraged other communities to follow the example, while encouraging people to come out and enjoy the space. Councilwoman Critz thought it was a great plug for Mineral Springs and a compliment to all that the town has done and all their hard work.

Mayor Becker mentioned he was dressed for invasive (privet and Elaeagnus) removal work and did not know he would be on camera, but it did show the value of the town’s partnership with the Catawba Lands Conservancy/Thread Trail. Mayor Becker stated it showed it was a good partnership, and he was proud they made the decision to use the Mineral Springs Greenway to illustrate what the mission of the Charlotte Organization was.

Councilman Muller asked if the Conservancy directed WBTV to Mayor Becker.

Mayor Becker responded there was an organization called “Share Charlotte”, which is kind of an umbrella, which highlights things on WBTV, so they may have pushed the Conservancy to WBTV. The photojournalist and interviewer (Greg) lives in New Salem, so he understands the desirability of the rural community even though he is a Charlotte feature person.

11. Adjournment – Action Item

At 7:55 p.m. Councilman Countryman motioned to adjourn the meeting and Councilwoman Coffey seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

The next regular meeting will be on Thursday, August 11, 2022 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

JUNE 2022
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

JUNE 30, 2022 REGULAR TAX	2022	2021	2020	2019	2018
BEGINNING CHARGE	44.75	80,027.69	69,694.82	67,992.78	67,409.94
TAX CHARGE					
PUBLIC UTILITIES CHARGES					
DISCOVERIES	116.41				
NON-DISCOVERIES					
RELEASES					
TOTAL CHARGE	161.16	80,027.69	69,694.82	67,992.78	67,409.94
BEGINNING COLLECTIONS	1.86	79,729.02	69,552.00	67,856.76	67,347.43
COLLECTIONS - TAX	0.51	98.48	0.96		
COLLECTIONS - INTEREST		5.54	0.14		
TOTAL COLLECTIONS	2.37	79,827.50	69,552.96	67,856.76	67,347.43
BALANCE OUTSTANDING	158.79	200.19	141.86	136.02	62.51
PERCENTAGE OF REGULAR	1.47%	99.75%	99.80%	99.80%	99.91%
COLLECTION FEE 1.5 %	0.01	1.56	0.02	0.02	-

JUNE 2022
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

2017	2016	2015	2014	2013	2012
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00	66,094.83
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00	66,094.83
65,375.36	61,487.70	62,135.35	64,313.12	64,873.47	66,085.39
65,375.36	61,487.70	62,135.35	64,313.12	64,873.47	66,085.39
66.04	66.04	22.56	25.43	20.53	9.44
99.90%	99.89%	99.96%	99.96%	99.97%	99.99%
-	-	-	-	-	-

Agenda Item

8/11/22

Town of Mineral Springs

FINANCE REPORT JUNE 2022

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

August 11, 2022

June 2022 Reports

This report contains both “Cash” and “Including Receivables/Payables” (Accrued) reports for FY2021 Year-to-Date and June 2022.

The “Cash” reports include *only* actual receipts and expenditures that occurred prior to July 1, 2022. The “Including Receivables/Payables” reports include items that accrue to the 2021-22 fiscal year but that are actually received or paid out after June 30, 2022. Therefore, the “Including Receivables/Payables” reports should represent the most accurate and complete accounting of the 2021-22 fiscal year’s activity.

We estimate that revenues will exceed budget amounts by \$10,638, and expenditures will be \$66,752 *below* budget amounts, resulting in an estimated excess of revenues over expenditures of \$77,390 for the fiscal year ending June 30, 2022.

Separate reports for Accounts Receivable and Accounts Payable appear at the end of the basic reports. Notice that Receivables consist of state distributions such as sales taxes and excise taxes, and county property tax receipts collected by the county during June 2021 but not disbursed until July. Some of the state distributions will not actually be received until August or September, and therefore they are estimated. These amounts will be amended as necessary when they become final.

Accounts Payable reflects utility bills and invoices for purchases and services made or committed to prior to July 1, 2021, but not paid until later. All known payables have been included in this report at their actual amount for a total of \$10,583.49; there may be one or two small “unexpected” payables, but the accounts payable estimate should be considered fairly accurate.

The Register Report reflects revenues and expenditures in the checking account and is a cash basis report as always.

The Budget Comparison and Revenue Comparison spreadsheets both have a “June” column, representing cash transactions that occurred in the month of June, and a “June a/r” (accounts receivable) or “June a/p” (accounts payable) column representing the transactions that will occur after June 30, 2022 but that will accrue to the FY2021-22 fiscal year. Totals reflect all accrued amounts, with estimates in red.

Throughout this report, other amounts that are estimated are highlighted in yellow.

Cash Flow Report FY2021 YTD Incl. rec/pybl

7/1/2021 through 6/30/2022

7/28/2022

Page 1

Category	7/1/2021- 6/30/2022
INCOME	
Interest Income	1,253.03
Other Inc	
NC Grant	135,309.38
Sales Tax Refunds	974.82
Zoning	4,825.00
TOTAL Other Inc	141,109.20
Prop Tax 2021	
Receipts 2021	
Int	127.73
Tax	79,756.84
TOTAL Receipts 2021	79,884.57
TOTAL Prop Tax 2021	79,884.57
Prop Tax 2022	
Prepayments	2.37
TOTAL Prop Tax 2022	2.37
Prop Tax Prior Years	
Prop Tax 2015	
Receipts 2015	
Int	1.11
Tax	7.57
TOTAL Receipts 2015	8.68
TOTAL Prop Tax 2015	8.68
Prop Tax 2017	
Receipts2017	
Int	15.78
Tax	44.27
TOTAL Receipts2017	60.05
TOTAL Prop Tax 2017	60.05
Prop Tax 2018	
Receipts	
Int	23.82
Tax	89.62
TOTAL Receipts	113.44
TOTAL Prop Tax 2018	113.44
Prop Tax 2019	
Receipts 2019	
Int	25.93
Tax	150.78
TOTAL Receipts 2019	176.71
TOTAL Prop Tax 2019	176.71
Prop Tax 2020	
Receipts	
Int	21.16
Tax	264.95
TOTAL Receipts	286.11
TOTAL Prop Tax 2020	286.11
TOTAL Prop Tax Prior Years	644.99
Sales Tax	
Beer& Wine Tax	12,558.84

Cash Flow Report FY2021 YTD Incl. rec/pybl

7/1/2021 through 6/30/2022

7/28/2022

Page 2

Category	7/1/2021- 6/30/2022
Cable TV	18,881.97
Electricity	208,908.58
Natural Gas Excise	2,563.98
Sales & Use Dist	33,659.81
telecommunications	2,403.90
TOTAL Sales Tax	278,977.08
Veh Tax	
Int 2021	80.16
Tax 2021	8,211.37
TOTAL Veh Tax	8,291.53
TOTAL INCOME	510,162.77
EXPENSES	
Ads	563.66
Attorney	5,581.25
Audit	4,730.00
Capital Outlay	
Equipment	7,785.42
Office	2,603.10
TOTAL Capital Outlay	10,388.52
Charities & Agencies	9,000.00
Community	
Greenway	1,819.22
Maint	6,496.31
Parks & Rec	
Park	3,291.65
TOTAL Parks & Rec	3,291.65
Special Events	
Services	4,000.00
TOTAL Special Events	4,000.00
TOTAL Community	15,607.18
Elections	3,045.28
Emp	
Benefits	
Dental	960.00
Life	714.24
NCLGERS	17,742.36
Vision	168.00
TOTAL Benefits	19,584.60
Bond	650.00
FICA	
Med	1,955.39
Soc Sec	8,360.91
TOTAL FICA	10,316.30
Payroll	2,058.62
Unemp	5.69
Work Comp	2,026.48
TOTAL Emp	34,641.69
Fire Protection	12,000.00
Office	
Clerk	39,648.00

Cash Flow Report FY2021 YTD Incl. rec/pybl

7/1/2021 through 6/30/2022

7/28/2022

Page 3

Category	7/1/2021- 6/30/2022
Council	13,400.00
Deputy Clerk	11,542.85
Dues	7,081.00
Equip	1,420.28
Finance Officer	36,624.00
Ins	3,761.69
Maint	
Materials	627.66
Service	7,574.38
TOTAL Maint	8,202.04
Mayor	6,000.00
Misc	333.08
Post	1,184.89
Records	5,245.09
Supplies	3,869.89
Tel	6,715.30
Util	6,295.13
TOTAL Office	151,323.24
Planning	
Administration	
Contract	1,254.40
Salaries	34,272.00
TOTAL Administration	35,526.40
Land Use Plan	
Contract	33,000.00
Misc	826.02
Survey	1,697.15
TOTAL Land Use Plan	35,523.17
Misc	683.07
TOTAL Planning	71,732.64
Street Lighting	1,232.12
Tax Coll	
Contract	1,477.16
TOTAL Tax Coll	1,477.16
Training	
Officials	132.47
Staff	200.00
TOTAL Training	332.47
Travel	807.78
TOTAL EXPENSES	322,462.99
TRANSFERS	
FROM Check Min Spgs	135,309.38
FROM South State CD	310,127.56
FROM SLFRF Fund	135,309.38
TO MM Sav ParkSterling	-310,127.56
TO SLFRF Revenues	-135,309.38
TO SLFRF Fund	-135,309.38
TOTAL TRANSFERS	0.00
OVERALL TOTAL	187,699.78

Cash Flow Report FY2021 YTD CASH

7/1/2021 through 6/30/2022

7/25/2022

Page 1

Category	7/1/2021- 6/30/2022
INCOME	
Interest Income	1,253.03
Other Inc	
NC Grant	135,309.38
Sales Tax Refunds	974.82
Zoning	4,825.00
TOTAL Other Inc	141,109.20
Prop Tax 2021	
Receipts 2021	
Int	122.19
Tax	79,658.36
TOTAL Receipts 2021	79,780.55
TOTAL Prop Tax 2021	79,780.55
Prop Tax 2022	
Prepayments	1.86
TOTAL Prop Tax 2022	1.86
Prop Tax Prior Years	
Prop Tax 2015	
Receipts 2015	
Int	1.11
Tax	7.57
TOTAL Receipts 2015	8.68
TOTAL Prop Tax 2015	8.68
Prop Tax 2017	
Receipts2017	
Int	15.78
Tax	44.27
TOTAL Receipts2017	60.05
TOTAL Prop Tax 2017	60.05
Prop Tax 2018	
Receipts	
Int	23.82
Tax	89.62
TOTAL Receipts	113.44
TOTAL Prop Tax 2018	113.44
Prop Tax 2019	
Receipts 2019	
Int	25.93
Tax	150.78
TOTAL Receipts 2019	176.71
TOTAL Prop Tax 2019	176.71
Prop Tax 2020	
Receipts	
Int	21.02
Tax	263.99
TOTAL Receipts	285.01
TOTAL Prop Tax 2020	285.01
TOTAL Prop Tax Prior Years	643.89
Sales Tax	
Beer& Wine Tax	12,558.84

Cash Flow Report FY2021 YTD CASH

7/1/2021 through 6/30/2022

7/25/2022

Page 2

Category	7/1/2021- 6/30/2022
Cable TV	14,281.97
Electricity	158,558.58
Natural Gas Excise	1,263.98
Sales & Use Dist	27,774.10
telecommunications	1,703.90
TOTAL Sales Tax	216,141.37
Veh Tax	
Int 2021	68.69
Tax 2021	6,783.99
TOTAL Veh Tax	6,852.68
TOTAL INCOME	445,782.58
EXPENSES	
Ads	523.86
Attorney	4,808.75
Audit	4,730.00
Capital Outlay	
Office	2,603.10
TOTAL Capital Outlay	2,603.10
Charities & Agencies	9,000.00
Community	
Greenway	1,819.22
Maint	5,821.31
Parks & Rec	
Park	3,276.08
TOTAL Parks & Rec	3,276.08
Special Events	
Services	4,000.00
TOTAL Special Events	4,000.00
TOTAL Community	14,916.61
Elections	3,045.28
Emp	
Benefits	
Dental	960.00
Life	714.24
NCLGERS	17,742.36
Vision	168.00
TOTAL Benefits	19,584.60
Bond	650.00
FICA	
Med	1,955.39
Soc Sec	8,360.91
TOTAL FICA	10,316.30
Payroll	2,058.62
Unemp	5.69
Work Comp	2,026.48
TOTAL Emp	34,641.69
Fire Protection	12,000.00
Office	
Clerk	39,648.00
Council	13,400.00

Cash Flow Report FY2021 YTD CASH

7/1/2021 through 6/30/2022

7/25/2022

Page 3

Category	7/1/2021- 6/30/2022
Deputy Clerk	11,542.85
Dues	7,081.00
Equip	1,420.28
Finance Officer	36,624.00
Ins	3,761.69
Maint	
Materials	627.66
Service	6,782.38
TOTAL Maint	7,410.04
Mayor	6,000.00
Misc	333.08
Post	1,184.89
Records	5,245.09
Supplies	3,741.50
Tel	6,715.30
Util	5,971.51
TOTAL Office	150,079.23
Planning	
Administration	
Contract	1,254.40
Salaries	34,272.00
TOTAL Administration	35,526.40
Land Use Plan	
Contract	33,000.00
Misc	826.02
Survey	1,697.15
TOTAL Land Use Plan	35,523.17
Misc	683.07
TOTAL Planning	71,732.64
Street Lighting	1,232.12
Tax Coll	
Contract	1,425.97
TOTAL Tax Coll	1,425.97
Training	
Officials	132.47
Staff	200.00
TOTAL Training	332.47
Travel	807.78
TOTAL EXPENSES	311,879.50
TRANSFERS	
FROM Check Min Spgs	135,309.38
FROM South State CD	310,127.56
FROM SLFRF Fund	135,309.38
TO MM Sav ParkSterling	-310,127.56
TO SLFRF Revenues	-135,309.38
TO SLFRF Fund	-135,309.38
TOTAL TRANSFERS	0.00
OVERALL TOTAL	133,903.08

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Account Balances History Report - As of 6/30/2022

(Includes unrealized gains)

Account	6/29/2021 Balance	6/30/2021 Balance	7/31/2021 Balance	8/31/2021 Balance	9/30/2021 Balance	10/31/2021 Balance	11/30/2021 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	60,500.72	60,191.38	21,196.03	6,497.35	46,877.77	38,508.55	22,080.89
MM Sav ParkSterling	630,684.60	630,741.62	630,793.46	630,821.11	630,847.03	630,872.09	941,036.65
NCCMT_Cash	2,357.83	2,357.85	2,357.87	2,357.89	2,357.91	2,357.93	2,357.95
SLFRF Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
South State CD	309,347.47	309,347.47	309,347.47	309,347.47	309,347.47	310,123.31	0.00
SLFRF Fund	0.00	0.00	0.00	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Cash and Bank Accounts	1,002,890.62	1,002,638.32	963,694.83	1,084,333.20	1,124,739.56	1,117,171.26	1,100,784.87
Other Assets							
State Revenues Receivable	0.00	62,068.53	58,511.97	55,915.26	0.00	0.00	0.00
TOTAL Other Assets	0.00	62,068.53	58,511.97	55,915.26	0.00	0.00	0.00
TOTAL ASSETS	1,002,890.62	1,064,706.85	1,022,206.80	1,140,248.46	1,124,739.56	1,117,171.26	1,100,784.87
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	1,996.43	692.76	692.76	692.76	692.76	692.76
Restricted Fund Balance	0.00	0.00	0.00	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Other Liabilities	692.76	1,996.43	692.76	136,002.14	136,002.14	136,002.14	136,002.14
TOTAL LIABILITIES	692.76	1,996.43	692.76	136,002.14	136,002.14	136,002.14	136,002.14
OVERALL TOTAL	1,002,197.86	1,062,710.42	1,021,514.04	1,004,246.32	988,737.42	981,169.12	964,782.73

Account Balances History Report - As of 6/30/2022

(Includes unrealized gains)

Account	12/31/2021 Balance	1/31/2022 Balance	2/28/2022 Balance	3/31/2022 Balance	4/30/2022 Balance	5/31/2022 Balance	6/30/2022 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	112,270.12	110,455.42	88,844.52	121,538.75	105,062.51	97,742.86	118,296.91
MM Sav ParkSterling	941,076.61	941,116.57	941,152.67	941,192.64	941,230.03	941,271.29	941,309.97
NCCMT_Cash	2,357.97	2,357.99	2,358.01	2,358.16	2,358.57	2,359.74	2,361.64
SLFRF Revenues	0.00	0.00	0.00	0.00	0.00	0.00	135,337.74
South State CD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SLFRF Fund	135,309.38	135,309.38	135,309.38	135,309.38	135,309.38	135,309.38	0.00
TOTAL Cash and Bank Accounts	1,191,014.08	1,189,239.36	1,167,664.58	1,200,398.93	1,183,960.49	1,176,683.27	1,197,306.26
Other Assets							
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00	64,380.19
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	64,380.19
TOTAL ASSETS	1,191,014.08	1,189,239.36	1,167,664.58	1,200,398.93	1,183,960.49	1,176,683.27	1,261,686.45
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	692.76	692.76	692.76	692.76	692.76	11,276.25
Restricted Fund Balance	135,309.38	135,309.38	135,309.38	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Other Liabilities	136,002.14	136,002.14	136,002.14	136,002.14	136,002.14	136,002.14	146,585.63
TOTAL LIABILITIES	136,002.14	136,002.14	136,002.14	136,002.14	136,002.14	136,002.14	146,585.63
OVERALL TOTAL	1,055,011.94	1,053,237.22	1,031,662.44	1,064,396.79	1,047,958.35	1,040,681.13	1,115,100.82

Mineral Springs Budget Comparison 2021-22

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2021-22 (Includes Budget Amendments 2021-01 & 2021-02)										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,236.34	\$ 563.66	31.3%	\$ -	\$ -	\$ -	\$ -	\$ -	
Attorney	\$ 9,600.00	\$ 4,018.75	\$ 5,581.25	58.1%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,008.75	\$ 300.00	
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 3,547.50	
Charities & Agencies	\$ 10,545.00	\$ 1,545.00	\$ 9,000.00	85.3%	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Projects	\$ 26,000.00	\$ 10,392.82	\$ 15,607.18	60.0%	\$ 4,600.00	\$ 2,15.09	\$ 339.60	\$ 890.09	\$ 1,491.39	
Contingency	\$ 2,900.00	\$ 2,900.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Overhead	\$ 35,400.00	\$ 758.31	\$ 34,641.69	97.9%	\$ 5,372.13	\$ 2,621.90	\$ 2,651.01	\$ 2,484.22	\$ 2,800.45	
Elections	\$ 3,300.00	\$ 254.72	\$ 3,045.28	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ 12,000.00	\$ -	\$ 12,000.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Office & Administrative	\$ 157,719.00	\$ 6,395.76	\$ 151,323.24	95.9%	\$ 26,588.71	\$ 10,941.21	\$ 10,616.90	\$ 10,358.15	\$ 11,221.67	
Planning & Zoning	\$ 74,272.00	\$ 2,539.36	\$ 71,732.64	96.6%	\$ 4,537.40	\$ 4,675.36	\$ 5,567.99	\$ 4,567.87	\$ 5,496.00	
Street Lighting	\$ 1,300.00	\$ 67.88	\$ 1,232.12	94.8%	\$ -	\$ 102.37	\$ 102.41	\$ 101.69	\$ 202.86	
Tax Collection	\$ 1,600.00	\$ 122.84	\$ 1,477.16	92.3%	\$ -	\$ 26.03	\$ 24.82	\$ 123.63	\$ 101.77	
Training	\$ 3,000.00	\$ 2,667.53	\$ 332.47	11.1%	\$ -	\$ -	\$ -	\$ 200.00	\$ -	
Travel	\$ 4,200.00	\$ 3,392.22	\$ 807.78	19.2%	\$ -	\$ -	\$ -	\$ -	\$ 101.92	
Capital Outlay	\$ 25,849.00	\$ 15,460.48	\$ 10,388.52	40.2%	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 389,215.00	\$ 66,752.01	\$ 322,462.99	82.8%	\$ 41,398.24	\$ 18,881.96	\$ 19,602.73	\$ 19,734.40	\$ 25,263.56	
Off Budget:										
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers					\$ -	\$ 135,309.38	\$ -	\$ -	\$ -	
Total Off Budget:			\$ 135,309.38		\$ -	\$ 135,309.38	\$ -	\$ -	\$ -	

Mineral Springs Budget Comparison 2021-22

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 109.44	\$ 39.80
Attorney	\$ -	\$ 600.00	\$ 300.00	\$ 300.00	\$ 800.00	\$ 300.00	\$ 300.00	\$ 772.50
Audit	\$ 1,182.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charities & Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -
Community Projects	\$ 814.60	\$ 1,761.85	\$ 219.45	\$ 240.71	\$ 1,119.18	\$ 2,502.51	\$ 722.14	\$ 690.57
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 1,015.91	\$ 4,463.85	\$ 2,655.31	\$ 2,657.27	\$ 2,652.84	\$ 2,770.83	\$ 2,495.97	\$ -
Elections	\$ 3,045.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 9,676.55	\$ 12,422.48	\$ 11,798.28	\$ 13,029.78	\$ 10,684.76	\$ 11,561.15	\$ 11,179.59	\$ 1,244.01
Planning & Zoning	\$ 2,684.64	\$ 5,007.36	\$ 17,122.73	\$ 6,905.29	\$ 6,156.00	\$ 6,156.00	\$ 2,856.00	\$ -
Street Lighting	\$ -	\$ 102.48	\$ 103.04	\$ 103.04	\$ 103.04	\$ 207.39	\$ 103.80	\$ -
Tax Collection	\$ 623.92	\$ 287.29	\$ 127.10	\$ 31.47	\$ 48.03	\$ 29.68	\$ 2.23	\$ 51.19
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.47	\$ 75.00	\$ -
Travel	\$ 57.12	\$ -	\$ -	\$ 203.84	\$ -	\$ 138.06	\$ 306.84	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,603.10	\$ -	\$ -	\$ -	\$ 7,785.42
Totals	\$ 19,214.94	\$ 24,645.31	\$ 32,325.91	\$ 26,374.50	\$ 21,563.85	\$ 23,723.09	\$ 39,151.01	\$ 10,583.49
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Off Budget:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Monthly Revenue Summary 2021-22

TOWN OF MINERAL SPRINGS											
REVENUE SUMMARY 2021-22 (Includes Budget Amendment 2021-01)											
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November		
Property Tax - prior	\$ 600.00	\$ (44.99)	\$ 644.99	107.5%	\$ -	\$ 116.98	\$ -	\$ 88.21	\$ 226.12		
Property Tax - 2021	\$ 77,765.00	\$ (2,119.57)	\$ 79,884.57	102.7%	\$ -	\$ -	\$ -	\$ 8,153.04	\$ 5,030.98		
Fund Balance Approp.	\$ 25,000.00	\$ -	\$ 25,000.00	100.0%	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -		
Interest	\$ 2,500.00	\$ 1,246.97	\$ 1,253.03	50.1%	\$ 51.86	\$ 27.67	\$ 25.94	\$ 800.92	\$ 41.27		
Sales Tax - Electric	\$ 208,000.00	\$ (908.58)	\$ 208,908.58	100.4%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Sales & Use	\$ 29,430.00	\$ (4,229.81)	\$ 33,659.81	114.4%	\$ -	\$ -	\$ 2,764.21	\$ 2,753.93	\$ 2,693.28		
Sales Tax - Other Util.	\$ 21,350.00	\$ (2,499.85)	\$ 23,849.85	111.7%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Alc. Bev.	\$ 13,145.00	\$ 586.16	\$ 12,558.84	95.5%	\$ -	\$ -	\$ -	\$ -	\$ -		
Vehicle Taxes	\$ 6,725.00	\$ (1,566.53)	\$ 8,291.53	123.3%	\$ -	\$ 809.59	\$ 868.68	\$ -	\$ 765.52		
Zoning Fees	\$ 3,500.00	\$ (1,325.00)	\$ 4,825.00	137.9%	\$ 150.00	\$ 660.00	\$ 435.00	\$ 370.00	\$ 120.00		
Other	\$ 1,200.00	\$ 222.81	\$ 977.19	81.4%	\$ -	\$ -	\$ -	\$ -	\$ -		
CSLRF (Non-Budget)	\$ -	\$ -	\$ 135,309.38			\$ 135,309.38					
Totals	\$ 389,215.00	\$ (10,638.39)	\$ 399,853.39	102.7%	\$ 25,201.86	\$ 1,614.24	\$ 4,093.83	\$ 12,166.10	\$ 8,877.17		
+CSLRF, -Fund Bal App			\$ 510,162.77								
December	January	February	March	April	May	June	June a/r				
Property Tax - prior	\$ 137.18	\$ 4.57	\$ 6.51	\$ -	\$ 0.53	\$ 63.79	\$ -	\$ 1.10			
Property Tax - 2021	\$ 38,751.61	\$ 17,933.72	\$ 7,157.18	\$ 881.30	\$ 1,441.12	\$ 283.22	\$ 148.38	\$ 104.02			
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Interest	\$ 39.98	\$ 39.98	\$ 36.12	\$ 40.12	\$ 37.80	\$ 42.43	\$ 68.94	\$ -			
Sales Tax - Electric	\$ 60,906.91	\$ -	\$ -	\$ 48,400.64	\$ -	\$ -	\$ 49,251.03	\$ 50,350.00			
Sales Tax - Sales & Use	\$ 2,757.88	\$ 2,738.84	\$ 2,913.12	\$ 3,224.82	\$ 2,526.04	\$ 2,258.56	\$ 3,143.42	\$ 5,885.71			
Sales Tax - Other Util.	\$ 5,386.45	\$ -	\$ -	\$ 5,496.17	\$ -	\$ -	\$ 6,367.23	\$ 6,600.00			
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,558.84	\$ -	\$ -			
Vehicle Taxes	\$ 1,214.14	\$ 518.66	\$ 588.20	\$ 540.80	\$ 808.06	\$ 739.03	\$ -	\$ 1,438.85			
Zoning Fees	\$ 250.00	\$ 660.00	\$ 50.00	\$ 525.00	\$ 310.00	\$ 500.00	\$ 795.00	\$ -			
Other	\$ -	\$ 974.82	\$ -	\$ -	\$ 1.86	\$ -	\$ -	\$ 0.51			
CSLRF (Non-Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Totals	\$ 109,444.15	\$ 22,870.59	\$ 10,751.13	\$ 59,108.85	\$ 5,125.41	\$ 16,445.87	\$ 59,774.00	\$ 64,380.19			

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June 2022 Cash Flow Incl. Paybl/Recvbl

6/2/2022 through 6/30/2022

7/28/2022

Page 1

Category	6/2/2022- 6/30/2022
INCOME	
Interest Income	68.94
Other Inc	
Zoning	795.00
TOTAL Other Inc	795.00
Prop Tax 2021	
Receipts 2021	
Int	10.15
Tax	242.25
TOTAL Receipts 2021	252.40
TOTAL Prop Tax 2021	252.40
Prop Tax 2022	
Prepayments	0.51
TOTAL Prop Tax 2022	0.51
Prop Tax Prior Years	
Prop Tax 2020	
Receipts	
Int	0.14
Tax	0.96
TOTAL Receipts	1.10
TOTAL Prop Tax 2020	1.10
TOTAL Prop Tax Prior Years	1.10
Sales Tax	
Cable TV	9,504.71
Electricity	99,601.03
Natural Gas Excise	2,302.82
Sales & Use Dist	9,029.13
telecommunications	1,159.70
TOTAL Sales Tax	121,597.39
Veh Tax	
Int 2021	11.47
Tax 2021	1,427.38
TOTAL Veh Tax	1,438.85
TOTAL INCOME	124,154.19
EXPENSES	
Ads	149.24
Attorney	1,072.50
Capital Outlay	
Equipment	7,785.42
TOTAL Capital Outlay	7,785.42
Charities & Agencies	9,000.00
Community	
Maint	675.00
Parks & Rec	
Park	737.71
TOTAL Parks & Rec	737.71
TOTAL Community	1,412.71
Emp	
Benefits	

June 2022 Cash Flow Incl. Paybl/Recvbl

6/2/2022 through 6/30/2022

7/28/2022

Page 2

Category	6/2/2022- 6/30/2022
NCLGERS	1,478.53
TOTAL Benefits	1,478.53
FICA	
Med	161.92
Soc Sec	692.34
TOTAL FICA	854.26
Payroll	163.18
TOTAL Emp	2,495.97
Fire Protection	12,000.00
Office	
Clerk	3,304.00
Council	1,200.00
Deputy Clerk	807.50
Equip	158.89
Finance Officer	3,052.00
Maint	
Materials	52.65
Service	1,345.00
TOTAL Maint	1,397.65
Mayor	500.00
Supplies	1,122.05
Tel	769.60
Util	111.91
TOTAL Office	12,423.60
Planning	
Administration	
Salaries	2,856.00
TOTAL Administration	2,856.00
TOTAL Planning	2,856.00
Street Lighting	103.80
Tax Coll	
Contract	53.42
TOTAL Tax Coll	53.42
Training	
Officials	75.00
TOTAL Training	75.00
Travel	306.84
TOTAL EXPENSES	49,734.50
TRANSFERS	
FROM SLFRF Fund	135,309.38
TO SLFRF Revenues	-135,309.38
TOTAL TRANSFERS	0.00
OVERALL TOTAL	74,419.69

June 2022 Cash Flow Report - Cash - Jun 2022

6/1/2022 through 6/30/2022

7/20/2022

Page 1

Category	6/1/2022- 6/30/2022
INCOME	
Interest Income	68.94
Other Inc	
Zoning	795.00
TOTAL Other Inc	795.00
Prop Tax 2021	
Receipts 2021	
Int	4.61
Tax	143.77
TOTAL Receipts 2021	148.38
TOTAL Prop Tax 2021	148.38
Sales Tax	
Cable TV	4,904.71
Electricity	49,251.03
Natural Gas Excise	1,002.82
Sales & Use Dist	3,143.42
telecommunications	459.70
TOTAL Sales Tax	58,761.68
TOTAL INCOME	59,774.00
EXPENSES	
Ads	109.44
Attorney	300.00
Charities & Agencies	9,000.00
Community	
Parks & Rec	
Park	722.14
TOTAL Parks & Rec	722.14
TOTAL Community	722.14
Emp	
Benefits	
NCLGERS	1,478.53
TOTAL Benefits	1,478.53
FICA	
Med	161.92
Soc Sec	692.34
TOTAL FICA	854.26
Payroll	163.18
TOTAL Emp	2,495.97
Fire Protection	12,000.00
Office	
Clerk	3,304.00
Council	1,200.00
Deputy Clerk	807.50
Equip	158.89
Finance Officer	3,052.00
Maint	
Materials	52.65
Service	553.00
TOTAL Maint	605.65

June 2022 Cash Flow Report - Cash - Jun 2022

6/1/2022 through 6/30/2022

7/20/2022

Page 2

Category	6/1/2022- 6/30/2022
Mayor	500.00
Supplies	993.66
Tel	769.60
Util	-211.71
TOTAL Office	11,179.59
Planning	
Administration	
Salaries	2,856.00
TOTAL Administration	2,856.00
TOTAL Planning	2,856.00
Street Lighting	103.80
Tax Coll	
Contract	2.23
TOTAL Tax Coll	2.23
Training	
Officials	75.00
TOTAL Training	75.00
Travel	306.84
TOTAL EXPENSES	39,151.01
TRANSFERS	
FROM SLFRF Fund	135,309.38
TO SLFRF Revenues	-135,309.38
TOTAL TRANSFERS	0.00
Balance Forward	
Bal Fwd SLFRF Revenues	0.00
TOTAL Balance Forward	0.00
OVERALL TOTAL	20,622.99

Register Report - Jun 2022

6/1/2022 through 6/30/2022

7/26/2022

Page 1

Date	Num	Description	Memo	Category	Cl	Amount
6/2/2022	EFT	Point And Pay	06-084-147 (FY2021)	Other Inc:Zoning	R	100.00
6/3/2022	EFT	Debit Card (Ipowerweb)	Web Hosting 24 months (FY2021)	Office:Tel	R	-401.76
6/12/2022	EFT	Debit Card (Lowe's)	Gloves, HVAC Filters (FY2021)	Office:Maint:Materials	R	-52.65
6/13/2022	6371	Taylor & Sons Mowing ...	I/N 0030 06/22 (FY2021)	Office:Maint:Service	R	-365.00
6/13/2022	6372	Clark, Griffin & McColl...	I/N 7986 6/2022 (FY2021)	Attorney	R	-300.00
6/13/2022	6373	The Enquirer-Journal{c...	A/N 30065439 Public Hearings (FY20...	Ads	R	-109.44
6/13/2022	6374	Bucket, Mop, And Broo...	I/N Starbucks CDIA-1004 janitorial 6/2...	Office:Maint:Service	R	-188.00
6/13/2022	6375	BluSite Solutions Of N...	I/N 2035125 PortaJohn & Handwash (...)	Community:Parks & Rec:Park	R	-278.54
6/13/2022	6376	Xerox Corporation	I/N 016303272 (FY2021)	Office:Supplies	R	-872.46
6/13/2022	6377	Xerox Corporation	I/N 016303273 (FY2021)	Office:Supplies	R	-25.15
6/13/2022	6378	Union County Water {...	A/N 84361*00 (FY2021)	Office:Util	R	-37.24
6/13/2022	6379	Union County Water {...	A/N 91052*00 (FY2021)	Community:Parks & Rec:Park	R	-14.60
6/13/2022	EFT	...Union County	5/2022 (FY2021)	Prop Tax 2021:Receipts 20...	R	143.77
			5/2022 (FY2021)	Prop Tax 2021:Receipts 20...	R	4.61
			5/2022 (FY2021)	Tax Coll:Contract	R	-2.23
6/13/2022	EFT	Debit Card (AOL)	AOL Troubleshooting Svc 06/22 (FY2...	Office:Tel	R	-7.99
6/14/2022	DEP	Deposit	#21018 (FY2021)	Other Inc:Zoning	R	350.00
6/14/2022	EFT	Point And Pay	06-057-080 (FY2021)	Other Inc:Zoning	R	50.00
6/15/2022	EFT	...NC Department of Rev...	FY2021	Sales Tax:Electricity	R	49,251.03
			FY2021	Sales Tax:telecommunicatio...	R	459.70
			FY2021	Sales Tax:Cable TV	R	4,904.71
			FY2021	Sales Tax:Natural Gas Excise	R	1,002.82
6/15/2022	EFT	NC Department of Rev...	Sales & Use Distribution 4/22 (FY2021)	Sales Tax:Sales & Use Dist	R	3,143.42
6/16/2022	6380	Frederick Becker III	3/22 - 4/22 reimbursement: mileage (...)	Travel	R	-72.54
6/16/2022	6381	Mineral Springs Volunt...	Fire Suppression Agreement (FY2021)	Fire Protection	R	-10,000.00
6/16/2022	6382	Waxhaw Comm. Vol. F...	Repl. Ck #6134 (FY2020)	Fire Protection	R	-2,000.00
6/16/2022	6383	Waxhaw Comm. Vol. F...	Fire Suppression Contract (FY2021)	Fire Protection	R	-2,000.00
6/16/2022	6384	American Red Cross	Contribution FY2021-22 (FY2021)	Charities & Agencies		-1,500.00
6/16/2022	6385	Catawba Lands Conse...	Corporate Sponsorship 2022 (FY2021)	Charities & Agencies	R	-2,500.00
6/16/2022	6386	Council On Aging In U...	FY2021-22 Contribution (FY2021)	Charities & Agencies	R	-3,000.00
6/16/2022	6387	Turning Point	FY2021-22 Contribution (FY2021)	Charities & Agencies		-2,000.00
6/16/2022	6388	Vicky A Brooks	Mileage: 7/1/2021-11/18/2021 (FY2021)	Travel	R	-59.37
6/16/2022	EFT	Waxhaw Comm. Vol. F...	VOID Check #6134 (FY2020)	Fire Protection	R	2,000.00
6/23/2022	6389	Windstream	061348611 (FY2021)	Office:Tel		-254.30
6/23/2022	6390	Duke Power{Office}	9100 3284 4818 (FY2021)	Office:Util	R	-147.64
6/23/2022	6391	Duke Power	9100 3284 5041 (Old School) (FY2021)	Office:Util	R	-26.61
6/23/2022	EFT	Point And Pay	05-033-165 (FY2021)	Other Inc:Zoning	R	10.00
6/27/2022	EFT	Debit Card (School of ...	Ethics Training - Council & Mayor (FY...	Training:Officials	R	-75.00
6/28/2022	EFT	...NC State Treasurer	06/22 LGERS contribution FY2021	Office:Clerk	R	-198.24
			06/22 LGERS contribution FY2021	Office:Finance Officer	R	-183.12
			06/22 LGERS contribution FY2021	Planning:Administration:Sal...	R	-171.36
			06/22 employer contribution FY2021	Emp:Benefits:NCLGERS	R	-1,478.53
6/28/2022	DEP	Deposit	#21019 (FY2021)	Other Inc:Zoning	R	250.00
6/28/2022	EFT	Debit Card (Office Dep...	Copy Paper 2 cases (FY2021)	Office:Supplies	R	-96.05
6/28/2022	EFT	Debit Card (WalMart)	Ext. Hard Drive (Town Clerk) (FY2021)	Office:Equip	R	-53.34
6/29/2022	EFT	...Paychex	Salary 6/22 (FY2021)	Office:Clerk	R	-3,105.76
			6/22 (FY2021)	Office:Deputy Clerk	R	-807.50
			Salary 6/22 (FY2021)	Office:Finance Officer	R	-2,868.88
			Salary 6/22 (FY2021)	Office:Mayor	R	-500.00
			Salary 6/22 (FY2021)	Office:Council	R	-1,200.00
			Salary 6/22 (FY2021)	Planning:Administration:Sal...	R	-2,684.64

Register Report - Jun 2022

6/1/2022 through 6/30/2022

7/26/2022

Page 2

Date	Num	Description	Memo	Category	Cl	Amount
			FY2021	Emp:FICA:Soc Sec	R	-692.34
			FY2021	Emp:FICA:Med	R	-161.92
6/29/2022	EFT	Debit Card (WalMart)	Coffee Makers (FY2021)	Office:Equip	R	-105.55
6/30/2022	EFT	Paychex Fees	Fees 6/22 (FY2021)	Emp:Payroll	R	-163.18
6/30/2022	6392	Verizon Wireless	221474588-00001 (FY2021)	Office:Tel		-105.55
6/30/2022	6393	Playground Guardian	I/N 12942 Inspect Play Structure (FY2...	Community:Parks & Rec:Park		-429.00
6/30/2022	EFT	Point And Pay	06-019-014 (FY2021)	Other Inc:Zoning		35.00
6/30/2022	6394	Frederick Becker III	5/22 - 6/22 reimbursement: mileage (...	Travel		-174.93
6/30/2022	6395	Duke Power	9100 3284 5207 (FY2021)	Street Lighting		-103.80
6/30/2022	EFT	Amerigas	VOID Check #6236 (LOST) - 11/18/20...	Office:Util	R	270.48
6/30/2022	EFT	Amerigas	VOID Check #6237 (LOST) - 11/18/20...	Office:Util	R	152.72

6/1/2022 - 6/30/2022

20,554.05

TOTAL INFLOWS 62,128.26

TOTAL OUTFLO... -41,574.21

NET TOTAL 20,554.05

Accounts Receivable 6/30/22

6/2/2022 through 6/30/2022

7/28/2022

Page 1

Category	6/2/2022- 6/30/2022
INCOME	
Prop Tax 2021	
Receipts 2021	
Int	5.54
Tax	98.48
TOTAL Receipts 2021	104.02
TOTAL Prop Tax 2021	104.02
Prop Tax 2022	
Prepayments	0.51
TOTAL Prop Tax 2022	0.51
Prop Tax Prior Years	
Prop Tax 2020	
Receipts	
Int	0.14
Tax	0.96
TOTAL Receipts	1.10
TOTAL Prop Tax 2020	1.10
TOTAL Prop Tax Prior Years	1.10
Sales Tax	
Cable TV	4,600.00
Electricity	50,350.00
Natural Gas Excise	1,300.00
Sales & Use Dist	5,885.71
telecommunications	700.00
TOTAL Sales Tax	62,835.71
Veh Tax	
Int 2021	11.47
Tax 2021	1,427.38
TOTAL Veh Tax	1,438.85
TOTAL INCOME	64,380.19
OVERALL TOTAL	64,380.19

Accounts Receivable 6/30/22

6/2/2022 through 6/30/2022

7/28/2022

Page 1

Date	Description	Memo	Category	Amount
6/30/2022	Union County {NCVTS}	5/22 (FY2021)	Veh Tax:Tax 2021	685.63
		5/22 (FY2021)	Veh Tax:Int 2021	5.00
		5/22 Refunds (FY2021)	Veh Tax:Tax 2021	1.51
6/30/2022	Union County	6/2022 (FY2021)	Prop Tax 2022:Prepayments	0.51
		6/2022 (FY2021)	Prop Tax 2021:Receipts 2021:...	98.48
		6/2022 (FY2021)	Prop Tax 2021:Receipts 2021:...	5.54
		6/2022 (FY2021)	Prop Tax Prior Years:Prop Tax...	0.96
		6/2022 (FY2021)	Prop Tax Prior Years:Prop Tax...	0.14
6/30/2022	NC Department of Reve...	Sales & Use Distribution 5/22 (FY2021)	Sales Tax:Sales & Use Dist	3,110.71
6/30/2022	NC Department of Reve...	Sales & Use Distribution 6/22 ESTIMAT...	Sales Tax:Sales & Use Dist	2,775.00
6/30/2022	NC Department of Reve...	Electricity 6/22 ESTIMATED (FY2021)	Sales Tax:Electricity	50,350.00
6/30/2022	NC Department of Reve...	Cable TV 6/22 ESTIMATED (FY2021)	Sales Tax:Cable TV	4,600.00
6/30/2022	NC Department of Reve...	Telecommunications 6/22 ESTIMATED (...)	Sales Tax:telecommunications	700.00
6/30/2022	NC Department of Reve...	Nat. Gas Excise 6/22 ESTIMATED (FY2...	Sales Tax:Natural Gas Excise	1,300.00
6/30/2022	Union County {NCVTS}	6/22 (FY2021)	Veh Tax:Tax 2021	737.31
		6/22 (FY2021)	Veh Tax:Int 2021	6.47
		6/22 Refunds (FY2021)	Veh Tax:Tax 2021	2.93
6/2/2022 - 6/30/2022				64,380.19
TOTAL INFLOWS				64,380.19
TOTAL OUTFLOWS				0.00
NET TOTAL				64,380.19

Accounts Payable 6/30/22

6/2/2022 through 6/30/2022

7/28/2022

Page 1

Category	6/2/2022- 6/30/2022
EXPENSES	
Ads	39.80
Attorney	772.50
Capital Outlay	
Equipment	7,785.42
TOTAL Capital Outlay	7,785.42
Community	
Maint	675.00
Parks & Rec	
Park	15.57
TOTAL Parks & Rec	15.57
TOTAL Community	690.57
Office	
Maint	
Service	792.00
TOTAL Maint	792.00
Supplies	128.39
Util	323.62
TOTAL Office	1,244.01
Tax Coll	
Contract	51.19
TOTAL Tax Coll	51.19
TOTAL EXPENSES	10,583.49
OVERALL TOTAL	-10,583.49

Accounts Payable - as of 6/30/22

6/2/2022 through 6/30/2022

7/28/2022

Page 1

Date	Description	Memo	Category	Clr Amount
6/30/2022	Union County {NCVTS}	5/22 NCVTS Commission (FY2021)	Tax Coll:Contract	-24.06
6/30/2022	Union County	6/22 Regular Taxes Commission (FY2021)	Tax Coll:Contract	-1.59
6/30/2022	Taylor & Sons Mowing & ...	I/N 0030A Fire Ant Treatment (FY2021)	Office:Maint:Service	-792.00
6/30/2022	The Enquirer-Journal	30065439 Budget Hearing Ad (FY2021)	Ads	-39.80
6/30/2022	Union County Water {Offi...	A/N 84361*00 (FY2021)	Office:Util	-37.72
6/30/2022	Union County Water {Park}	A/N 91052*00 (FY2021)	Community:Parks & ...	-15.57
6/30/2022	Xerox Corporation	I/N 016528119 (FY2021)	Office:Supplies	-128.39
6/30/2022	Perry, Bundy, Plyler & Lo...	Legal - Donato violation (FY2021)	Attorney	-772.50
6/30/2022	Xerox Corporation	Altalink C8145 (FY2021)	Capital Outlay:Equip...	-7,785.42
6/30/2022	Ken Newell	Welcome Signs 4/22 - 6/22 (FY2021)	Community:Maint	-675.00
6/30/2022	Union County	6/22 NCVTS Commission (FY2021)	Tax Coll:Contract	-25.54
6/30/2022	Duke Power{Office}	9100 3284 4818 (FY2021)	Office:Util	-259.29
6/30/2022	Duke Power	9100 3284 5041 (Old School) (FY2021)	Office:Util	-26.61
6/2/2022 - 6/30/2022				-10,583.49

TOTAL INFLOWS	0.00
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TOTAL OUTFLOWS	-10,583.49
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NET TOTAL	-10,583.49
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June 2022

Revenue Details

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NC Sales & Use Distribution

April 2022 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION										
(AD VALOREM)										
FAIRVIEW	3,027,491.57	1,861,943.77	1,589,851.33	-	0.35	355,538.89	-	-	(423,543.09)	6,411,282.82
HEMBY BRIDGE	1,313.98	808.11	690.02	-	-	154.31	-	-	804.62	3,771.04
INDIAN TRAIL	109,058.70	67,072.41	57,270.88	-	0.01	12,807.50	-	-	66,782.38	312,991.88
LAKE PARK	9,861.72	6,065.07	5,178.76	-	-	1,158.13	-	-	6,038.84	28,302.52
MARSHVILLE	15,073.37	9,270.30	7,915.60	-	-	1,770.17	-	-	9,230.22	43,259.66
MARVIN	10,630.09	6,537.64	5,582.27	-	-	1,248.36	-	-	6,509.37	30,507.73
MINERAL SPRINGS	1,095.29	673.62	575.18	-	-	128.63	-	-	670.70	3,143.42
MINT HILL *	60.99	37.51	32.03	-	-	7.16	-	-	37.36	175.05
MONROE	337,061.99	207,297.18	177,004.11	-	0.04	39,583.48	-	-	206,400.77	967,347.57
STALLINGS *	57,874.92	35,593.77	30,392.33	-	0.01	6,796.64	-	-	35,439.85	166,097.52
UNIONVILLE	1,773.67	1,090.83	931.42	-	-	208.29	-	-	1,086.11	5,090.32
WAXHAW	118,342.09	72,781.81	62,145.94	-	0.01	13,897.71	-	-	72,467.08	339,634.64
WEDDINGTON *	18,700.66	11,501.13	9,820.43	-	-	2,196.15	-	-	11,451.40	53,669.77
WESLEY CHAPEL	2,694.53	1,657.17	1,415.00	-	-	316.44	-	-	1,650.00	7,733.14
WINGATE	8,123.38	4,995.98	4,265.90	-	-	953.98	-	-	4,974.39	23,313.63
TOTAL	3,719,156.95	2,287,326.30	1,953,071.20	-	0.42	436,765.84	-	-	-	8,396,320.71

Jurisdiction Collection by Year
Union County
Date Distributed: 5/1/2022 to 5/31/2022

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2021	143.75	0.02	4.61	148.38	2.23	146.15
Total:	143.75	0.02	4.61	148.38	2.23	146.15
Grand Total:	143.75	0.02	4.61	148.38	2.23	146.15

Invoice Date	Invoice Number	Description	Invoice Amount
05/31/2022	2211 TAXES	TAX/FEE/INT-MAY 2022	\$146.15

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00075761	06/13/2022	146.15



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

Vendor Number Check Date Check Number
 10870 06/13/2022 00075761

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

\$146.15

Pay **One Hundred Forty Six Dollars and 15 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
 00075761

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

Utilities Sales Distribution
Gas, Power, Telecommunications, and Video Programming

Distribution Report for
Qtr 1/01/2022 - 3/31/2022

Distribution Date
June 15, 2022

Prefix	City/County	Sales Tax on Piped Natural Gas	Sales Tax on Electricity	Sales Tax on Telecommunication Services	Sales Tax on Video Programming	Total Distribution
County of	Union	\$ -	\$ -	\$ -	\$ 114,462.84	\$ 114,462.84
Town of	Fairview	\$ 87.12	\$ 30,730.45	\$ 2,747.25	\$ 1,693.85	\$ 35,258.67
Town of	Hemby Bridge	\$ 1,320.72	\$ 11,888.00	\$ 1,283.00	\$ 3,320.33	\$ 17,812.05
Town of	Indian Trail	\$ 91,156.24	\$ 282,322.69	\$ 7,916.97	\$ 70,274.01	\$ 451,669.91
Town of	Lake Park	\$ 9,643.54	\$ 20,470.91	\$ 94.10	\$ 3,978.83	\$ 34,187.38
Town of	Marshville	\$ -	\$ 46,382.80	\$ 1,973.30	\$ 2,658.20	\$ 51,014.30
Town of	Marvin	\$ 16,692.92	\$ 39,193.55	\$ 5,053.64	\$ 14,305.17	\$ 75,245.28
Town of	Mineral Springs	\$ 1,002.82	\$ 49,251.03	\$ 459.70	\$ 4,904.71	\$ 55,618.26
City of	Monroe	\$ 60,872.47	\$ 689,466.82	\$ 30,318.71	\$ 47,735.25	\$ 828,393.25
Town of	Stallings	\$ 40,711.40	\$ 147,215.41	\$ 801.23	\$ 39,112.79	\$ 227,840.83
Town of	Unionville	\$ -	\$ 42,855.40	\$ 5,280.00	\$ 6,122.80	\$ 54,258.20
Town of	Waxhaw	\$ 33,181.01	\$ 155,801.67	\$ 5,678.95	\$ 64,127.34	\$ 258,788.97
Town of	Weddington	\$ 21,948.90	\$ 89,503.58	\$ 660.85	\$ 26,382.40	\$ 138,495.73
Village of	Wesley Chapel	\$ 16,145.17	\$ 44,575.36	\$ 828.69	\$ 21,339.53	\$ 82,888.75
Town of	Wingate	\$ -	\$ 29,388.63	\$ 1,553.71	\$ 4,954.84	\$ 35,897.18

Town of Mineral Springs

3506 S. Potter Road ~ P.O. Box 600 ~ Mineral Springs, NC 28108
704-243-0505 (office) ~ 704-289-5331 (mobile) ~ 704-243-1705 (fax)
Office Hours: 10:00 a.m. to 2:00 p.m. Monday, Tuesday, & Thursday

Planning Board Application

Name: Johnny Evans

Address: 2318 Autumn Blaze Ct.

Waxhaw, NC 28173

Phone: (336) 572-2434

Fax: _____

Email: evansjj asu @ gmail . com

1. Why do you wish to volunteer as a Planning Board member?

I wish to volunteer to ensure Mineral Springs remains a low-density and small town feel. I grew up in a small town in North Carolina and want to raise my family here in Mineral Springs with that same feel.

2. What qualifications do you have that you feel would benefit the Town of Mineral Springs in this capacity?

I have worked in the land development departments of Mecklenburg County and the City of Charlotte, and have worked for 3 developers in the Charlotte metro area.

3. What do you see as goals for Mineral Springs' land use policies?

Conservative growth to ensure we do not lose the small town / rural feel we currently have. We do not need another Charlotte or Millbridge Community.

4. Would you be able to study the Mineral Springs Development Ordinance and the Rules of Procedure on your own, as well as to attend a training session if it becomes available?

Yes, I am familiar with other surrounding
Development Ordinances.

5. Regular attendance at the meetings, which are on the fourth Tuesday of each month, is extremely important. Do you foresee any problems with being able to attend the meetings? If so, please explain?

No problem meeting this requirement.

I understand that the information provided on this application is subject to the rules under Chapter 132 of the North Carolina General Statutes and will be available as a public record.

Signature Johnny Crane

Date 7/19/2022

Mail to: Town of Mineral Springs
Attn: Vicky Brooks
P. O. Box 600
Mineral Springs, NC 28108

Or

Email to: msvickybrooks@aol.com



April 1, 2022

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, 2022.

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, 2022. 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.

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 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.

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 GASS, 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 2022 and to issue my reports no later than October 31, 2022. 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 \$4,730. 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.

Governance signature: _____

Title: _____

Date: _____

The	Governing Board Council
of	Primary Government Unit Town of Mineral Springs
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Kendra Gangal CPA, PLLC
	Auditor Address 6420 Rea Road Suite A1 #300 Charlotte, NC 28277

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/22	Audit Report Due Date 10/31/22
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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* 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* (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).

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 Accounting 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.
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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on 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, 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 Governmental 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 *Governmental 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:
Frederick Becker III	Mayor/Town of Mineral Springs	msncmayor@yahoo.com

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit 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. 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. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. 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	Town of Mineral Springs
Audit Fee	\$ 4,730
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 3547

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Kendra Gangal CPA, PLLC	
Authorized Firm Representative (typed or printed)* Kendra Gangal	Signature* <i>Kendra Gangal</i>
Date* 07/28/22	Email Address* kendra.gangal@kg-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Mineral Springs	
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)* Frederick Becker III	Signature*
Date	Email Address msncmayor@yahoo.com

Chair of Audit Committee (typed or printed, or "NA") N/A	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) Frederick Becker III	Signature*
Date of Pre-Audit Certificate*	Email Address* msncmayor@yahoo.com

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
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
N/A	
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*
N/A	
Date of Pre-Audit Certificate*	Email Address*

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

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: August 4, 2022
Subject: Dead Wildlife on Greenway

On July 28, 2022 I received an email from Carolina Thread Trail Director Bret Baronak. Bret had received an email from a Mineral Springs resident who said that his property backed up to the town's greenway property and that there was a dead deer on the property approximately ¼ mile from Pleasant Grove Road that smelled horrible and was potentially attracting coyotes, hindering use of his back yard. I searched for the resident's address and found out that he actually lived in Brantley Oaks, which is across the creek from the town's property. However, I visited the site (on the town side of the creek) in an effort to locate the dead deer and determine what, if anything, we could do about it. I was unable either to see or smell the deer.

It turned out that the resident was unclear about where the town property began, and he realized after I contacted him that the deer was actually on his side of the creek on Brantley Oaks HOA property.

Although there is nothing that the town can do about dead wildlife on private property, it did occur to me that we really had no clear policy about what, if anything, the town should do about such nuisances if they *did* exist on greenway property. Some of the Thread Trail staff thought that in our case, the property is designated as somewhat of a "wilderness" area and that the town should just "let nature take its course". I am seeking guidance from Council in case we ever encounter this situation on our property.

Dead wildlife removal is fairly expensive. On January 24, 2019 we had a dead deer removed from the town hall property at a cost of \$415.00. It was located on the side lawn and it seemed clear that, since the municipal campus is a maintained property, we should remove such nuisances. It's less clear what, if anything, we should do in the woods.

If council does believe we should handle dead animal removal from the woods around the greenway, there are still questions:

-) Do we specify a minimum size – ie, we'd remove a dead deer but not a dead opossum?
-) Do we consider distance from an occupied dwelling – say, a minimum of 50 feet?
-) Would we treat winter incidents differently from summer?
-) Would we treat the parking area and the accessible picnic areas differently from the woods?

Council could certainly establish a "let nature take its course" policy if it wishes and not remove dead animals from the woods at all. I don't know how quickly predators (mostly turkey vultures and possibly coyotes) will devour something as large as a deer, but it seems that the problem of smell is not very long-lasting. I suspect that due to the difficulty of access, removal from the wooded greenway property would be more expensive than it was from the town hall property.

In any case, I am requesting that Council articulate a policy on dead wildlife removal from greenway property which may be adopted by simple motion.