

**Town of Mineral Springs  
Mineral Springs Town Hall  
3506 Potter Road S ~ Mineral Springs  
Mineral Springs Town Council  
Regular Meeting  
July 10, 2025 ~ 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. Introduction of New Employee Thomas “Kirk” Medlin**

The council will be introduced to the new town employee who will become the town clerk / finance officer after serving a six-month probationary (training) period in this position.

**3. Public Comments**

The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.

**4. Consent Agenda** – Action Item

A. Approval of the June 12, 2025 Regular Meeting Minutes

B. Acceptance of the May 2025 Union County Tax Report

C. Acceptance of the May 2025 Finance Report

**5. Consideration of the FY 2024-2025 Audit Contract** – Action Item

The council will consider approving the audit contract for the 2024-2025 fiscal year.

**6. Consideration of an Interlocal Agreement with Union County**

The council will consider approving an Interlocal Agreement with Union County to authorize Mineral Springs to contribute funding to the Senior Nutrition Program.

**7. Staff Reports**

The staff will update the council on any developments that may affect the town.

**8. Other Business**

**9. Adjournment**

**Draft Minutes of the  
Mineral Springs Town Council  
Public Hearing / Regular Meeting  
June 12, 2025 – 7:30 p.m.**

The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearing and Regular Session at the Mineral Springs Town Hall located at 3506 Potter Road S, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 12, 2025.

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

Absent: Attorney Bobby Griffin.

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

Visitors: None.

**1. Opening**

With a quorum present at 7:30 p.m. on June 12, 2025, Mayor Frederick Becker called the regular meeting to order.

Councilwoman Cureton delivered the invocation.

Pledge of Allegiance.

**2. Public Hearing – 2025-2026 Proposed Budget**

Mayor Becker opened the 2025-2026 Proposed Budget Public Hearing at 7:31 p.m.

There were no public comments on the 2025-2026 Proposed Budget.

Mayor Becker closed the 2025-2026 Proposed Budget Public Hearing at 7:31 p.m.

**3. Public Comments**

There were no public comments.

**4. Consent Agenda – Action Item**

Councilman Muller motioned to approve the consent agenda containing the May 8, 2025 Regular Meeting Minutes, the April 2025 Union County Tax Report, and the April 2025 Finance Report as presented and Councilwoman Krafft seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**5. Consideration of Approving a Personnel Policy and a Position Plan – Action Item**

Mayor Becker explained there was a memo that was self-explanatory on the personnel policy and that the town needed to get a formal policy with retirements coming and people coming in. The town needed to be more established.

Town Administrator Vicky Brooks asked the council if they had read over the personnel policy.

There was a consensus of the council that they had read it, and it looked good.

Mayor Becker mentioned that Attorney Griffin had glanced over it and said it seemed very straightforward.

Mayor Becker noted that Ms. Brooks did not write the personnel policy from scratch; it came from a similar municipality in Union County that had it done by an HR Consultant. Ms. Brooks carefully tailored it to meet the specific needs of Mineral Springs.

Councilwoman Coffey motioned that we approve the Personnel Policy and Position Plan as presented (it is very in-depth and will definitely meet the needs) and Councilwoman Cureton seconded. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

Mayor Becker mentioned that there was one more thing in Ms. Brooks memo that would benefit the two current employees. The policy establishes a specific vacation time that accrues up to a maximum of 240 hours for full time and 120 for half time, which can be utilized upon retirement. It would apply retroactively for the two current employees.

Councilwoman Coffey motioned to apply the maximum number of vacation hours as stipulated in the proposal effective immediately and Councilwoman Cureton seconded. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**6. Update on Applications Received and Consideration of Going into Closed Session under G.S. 143-318.11 (6) – Action Item**

At 7:37 p.m., Councilwoman Coffey motioned to go into closed session under N.C.G.S 143.318.11 (6) to consider the qualifications, conditions of appointment, or conditions of initial employment of three applicants for possible employment to the Town of Mineral Springs and Councilman Muller seconded. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**CLOSED SESSION**

Present in Closed Session: Mayor Becker, Mayor Pro Tem Coffey, Councilman Countryman, Councilwoman Critz, Councilwoman Krafft, Councilman Muller, and Town Administrator Vicky Brooks.

Ms. Brooks presented the council with three applications for the town clerk / finance officer position and mentioned that each one would be willing to take a part-time position if the council preferred the positions to be separate.

The council reviewed each application and asked questions of Ms. Brooks and Mayor Becker.

After discussions, the council chose the combined position and selected Thomas “Kirk” Medlin for the position as the first option. The council chose Sharelle Quick as their second option if Mr. Medlin declined the position.

The council discussed the salary for the first and second options.

The council instructed Ms. Brooks to do a background check and contact the references for Mr. Medlin if he accepted the position. The same would go for Sharelle Quick if Mr. Medlin did not accept the position.

At 8:20 p.m., Councilwoman Coffey motioned to adjourn the closed session and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**CLOSED SESSION ENDED**

Mayor Becker noted that the council did not make an official decision, but they had reached a consensus and would be entertaining some motions about what their plans were.

Ms. Brooks explained that during the closed session the council had three applicants to review for the Town Clerk / Finance Officer position. The council decided that it would be a full-time position as Town Clerk / Finance Officer. The council did seem to come to a consensus on what they wanted to do and how much they wanted to offer.

Mayor Becker explained that the council needed to make a motion/second on the consensus applicant to make a job offer to Mr. Medlin for the combined position.

Councilwoman Critz asked if the council should add the contingency in that motion.

Mayor Becker responded yes and then requested a contingency of passing a background check and getting the final contacts from the references of previous employers.

Councilman Muller motioned that our initial offer go to Kirk Medlin, make an offer of an annual salary combined for both positions (finance and clerk) of \$78,456, contingent upon a background check, which we will perform, and being able to reach out and contact his references; also, if Mr. Medlin does not accept the offer, or is unable to accept the offer, a contingent offer would be made to Sharelle Quick for the combined finance and clerk position with an offer of \$68,124, which would also be subject to a background check which we would perform, and Councilwoman Coffey seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**7. Consideration of New Computers for Planning Director/Town Administrator and Clerk/Finance Officer** – Action Item

Mayor Becker referred to his memo and explained it was time for Ms. Brooks to get her new computer to do everything, because it had been almost four years and it was fully depreciated. A new desktop is needed for the finance / clerk position, since it is not going to be a remote job. Mayor Becker stated he was asking the council for the authorization of up to \$5,500 for the two, thinking they would probably be less, but he wanted to make sure staff does not have to come back and ask the council for more funds. The money is in Capital for this fiscal year.

Councilwoman Critz motioned to authorize staff to purchase the two computers for up to \$5,500 total and Councilman Countryman seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

**8. Consideration of the 2024-2025 Nonprofit Contributions** – Action Item

Mayor Becker explained that this was an odd one, because the council made a policy the year before last not to ask the nonprofits to attend the meeting, but that the council would like to get information from them. The only one that was received was from the Red Cross. Staff did not reach out to any of them. The council has settled into the same amount for the four of them, and Mayor Becker was satisfied that their mission had not changed, and he was comfortable with the same funding level the council had done in the past years. The nonprofits would be under budget this year if the council wants to fund them at the 2023-2024 level.

Councilwoman Krafft motioned that we can continue on our same path with the group that's listed here for contributions each year and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

Mayor Becker clarified that was the four nonprofits for a total of \$10,500 as spelled out in his memo.

Catawba Lands Conservancy - \$2,500, Council on Aging in Union County - \$3,500, Red Cross - \$2,000, and Turning Point - \$2,500.

**9. Consideration of the 2025-2026 Budget** – Action Item

Mayor Becker explained that the council directed him to look for approximately \$6,000 in case they wanted to participate in the Union County Senior Nutrition Program. The budget for nonprofits was \$12,870, but the council has only been giving them \$10,500. Mayor Becker was able to take the difference for the nonprofits out, so it was not like the town was coming up with new money for a charitable cause. Mayor Becker then tweaked the Legal and Capital items by a few thousand each to come up with \$6,000 to put into Intergovernmental to go into a contract with Union County.

Councilwoman Critz stated she wanted to bring something to everyone's attention. "When we discussed this last month, I made the comment that I wasn't sure, personally, that we wanted to get

entangled with this and the reason I made that comment, and I went on and did research to be sure I was correct, is that, I mean, it's like Valerie says, you know, there are people that need this service, and we certainly recognize that need is legitimate, and we recognize that this program could provide certain needs for people in our community. The problem is that the reason that the county has the problem is because they have not properly handled their budget, so we're basically, ourselves and any other municipalities who subsidize this program, we're filling in for the county, who has way more money to work with than we do, and way more areas to where they could cut, trim a little off of this and a little off that, we're instead of holding them accountable to make their budget work, we're basically, you know, coming in and giving them a reason not to, so I know that, you know, we're not, that we might not all necessarily agree or disagree. I know that Heather Wyss went to the trouble to send us an email. I don't know if all of you got it, but because she was concerned, in a nutshell, that if I'm wrong, act crazy, you know, for the same reasons that shouldn't the county be, you know, held accountable to balance their budget, and the same way that we are held accountable and everyone else to balance our budgets, rather than looking for subsidies from someone else, or somewhere else. So, the county has county taxes. They have all kinds of funds from whether it's electrical, utilities, whatever, and they have their chunk of money, and it's their job, just like we sit here with our chunk of money and balance our budget, and so, we've never done this before. We've reached out, in many cases, to help with nonprofit organizations, but this is not a nonprofit organization, this is a governmentally run organization that was started by, in the county, and funded by, in the county, and is now saying they want municipal money held, but they, technically, according to the Institute of Government, Chapel Hill, technically, it's not against the law for them to ask, and it's not against the law for us to help, but it's not the ethical thing to do. The ethical thing to do is for them to balance their budget properly, cut where they need to cut, just like we would do, the same way that we, or anyone else, balance our budget. I don't have a problem, personally, if we want to go ahead this year, but I think that we need to, at any rate we do this, whether we move forward with it, or we say we do not want to get in this sticky, this is sticky, this is the slippery slope, and at the very minimum, if y'all want to do this at the very minimum, the county needs to understand that Mineral Springs cannot and will not, futuristically be in a position to fill in for their lack of balancing their own budget. So, if you want to talk to the Institute of Government, or you want to get a hold of our 'municipal Bible', it's going to say that this is not the ethical way to handle this situation on the county. The county is handling this situation poorly by coming to the different municipalities and asking to us to subsidize this program. They are handling their deficit poorly and unethically. If they're breaking any laws, I'm not aware of it, but it is not an ethical road to go down. So, that's, that's all I'm going to say on that, and then, you know, whatever y'all, I want to say, or whatever the council wants to do."

Councilwoman Coffey mentioned that the council voted on this last month, so it was a "done deal", and the people are getting the money. The council agreed.

Councilwoman Critz commented that was not actually true.

Councilwoman Coffey asked to hear from Mayor Becker on his findings when he contacted the agency about the people that were being served from Mineral Springs.

Mayor Becker explained that he spoke with Mr. Niland [Union County Deputy Manager], and he also investigated the program on the county website. As Councilwoman Critz said, it is definitely a Union County Social Services Program and is funded out of their Social Services Budget and they are balancing their budget very carefully. Mayor Becker mentioned that "we're county taxpayers too", and he would say that in his dealings with this Board of County Commissioners, they have impressed him. Mayor Becker has spoken with Brian Matthews [Union County Manager], and has followed their budgeting process, and he believed that they were kind of "doing a Mineral Springs" by being fiscally conservative. Mayor Becker felt the county had tightened up to the point where some people are criticizing them for not doing enough; they are not spending money frivolously. Mayor Becker added that one of the benefits of this program was that this could be the seniors' only visit if they are a stay-at-home widow/widower. It is almost like a wellness check.

Councilwoman Critz clarified she was not bringing the program into question at all; it is drawing the ethical aspect of funding the program and who was ethically responsible for it.

Mayor Becker noted that the town does not want to be picking up the county's responsibility, like paying for schools; this is a voluntary thing, and it was something the council thought they could do for four of the town residents.

Councilwoman Coffey asked if some of these people were bedridden.

Mayor Becker responded that they were not necessarily bedridden, but they must meet the qualifications for the program. They must be 60 or older, housebound, meet a certain criterion for disability, and not able to get out.

Mayor Becker noted that he did not have the numbers, but Mineral Springs is one of the oldest median age municipalities in Union County. Mayor Becker believed the median age for Mineral Springs is 46 years old, North Carolina is 38, Union County is 30+, and Waxhaw is 36. Mineral Springs may have a bigger burden of homebound seniors per capita than the county at large does, and the town may have to look at supplementing the county. The town is not taking over the whole program, but they are in a position where these people representing their aging population in Mineral Springs is more than the county average.

Councilwoman Critz asked if the town helped this year, would they be obligated to have any continued help, because it opens the door to that fact and the town should be clear with them [county] that we would not be funding their programs continually.

Mayor Becker stated as long as he was mayor and even finance officer, he would stay in touch with the people in the county. Mr. Niland understands that the town looked at an interlocal agreement, putting it together, where it would ensure that the funds that the town contributes are only used for the Mineral Springs residents that were on the waiting list, and that the town could request reports of how the money was spent in Mineral Springs (the county's portion and the town's portion). Mayor Becker added that he would go further and say, "Board of Commissioners, you've looked for a little more money this year, look for a little more money next year, see if you can up your contribution over the next few years." Right now, Mayor Becker stated he was happy to go to bat for four seniors who are going to miss out if the town doesn't.

Councilwoman Coffey thanked Councilwoman Critz, Mayor Becker, and each council member individually, because someone could die waiting on help that was not approved through the county.

Councilwoman Critz clarified that was not her question.

Councilwoman Coffey understood that but was thanking her for all of her due diligence and for the council's willingness to help.

Councilwoman Cureton commented that she knew there were a lot of people out there that need help bad.

Mayor Becker commented that it looked like the council was willing to go with the modification of the budget, noting that the bottom line of the budget did not change. If the council was happy with the changes that were made to add the \$6,000 to Intergovernmental for this year, then he would call for a motion to adopt the budget ordinance (O-2024-05) as presented.

Councilman Countryman motioned to adopt the budget O-2024-05, with the total estimated general fund revenues and expenditure being \$463,480 at a tax rate of 1.75 cents and Councilwoman Krafft seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

Mayor Becker pledged to deal with the interlocal agreement carefully now and in the future.

Ordinance-2024-05 is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2025-2026  
O-2024-05**

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

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2025 and ending 6/30/2026, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT: \$455,838.00</b>		
Advertising	\$900.00	
Attorney	\$5,400.00	
Audit	\$5,230.00	
Charities and Agencies	\$10,500.00	
Community Projects	\$24,488.00	
Contingency	\$3,000.00	
Elections	\$4,800.00	
Employee Overhead	\$67,200.00	
Fire Protection	\$12,000.00	
Intergovernmental	\$6,000.00	
Office and Administrative	\$201,896.00	
Planning and Zoning	\$102,124.00	
Street Lighting	\$2,300.00	
Tax Collection	\$1,800.00	
Training	\$4,000.00	
Travel	\$4,200.00	
<b>CAPITAL:</b>		
Capital outlay	\$7,642.00	<b>\$7,642.00</b>
<b>TOTAL APPROPRIATIONS:</b>		<b>\$463,480.00</b>

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2025 and ending 6/30/2026:

Property taxes	\$111,465.00	
Interest	\$49,500.00	
Other income	\$2,000.00	
Sales taxes	\$286,175.00	
Vehicle taxes	\$7,840.00	
Zoning fees	\$6,500.00	
<b>TOTAL ESTIMATED REVENUES:</b>		<b>\$463,480.00</b>

Section III. Property Tax Levy. A tax in the amount of \$0.0175 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2025.

ADOPTED this 12th day of June 2025. Witness my hand and official seal:

Attest:

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

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

**10. Consideration of Budget Amendment O-2024-06 – Action Item**

Mayor Becker explained this budget amendment (O-2024-06) would increase Employee Overhead by \$200 and decrease Contingency by \$200. Mayor Becker did not believe the final close out of Employee Overhead would be \$200 more than budgeted, but it would be at least \$50.

Councilman Muller motioned that we adjust the budget as presented and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

Budget Amendment O-2024-06 is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF  
THE TOWN OF MINERAL SPRINGS  
FOR THE FISCAL YEAR 2024-2025  
O-2024-06**

**WHEREAS**, NC G.S. 159-15 authorizes a municipal governing board to amend the annual budget ordinance at any time after the ordinance's adoption;

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

SECTION 1. **Appropriations and Amounts.** Amendment #2024-03:

INCREASE		DECREASE	
Employee Overhead	\$200	Contingency	\$200
Total	\$200	Total	\$200

SECTION 2. **Effective Date.** This ordinance is effective upon adoption.

**ADOPTED** this 12th day of June, 2025. Witness my hand and official seal:

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

Attest:

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

**11. Staff Reports**

None.

**12. Other Business**

None.

**13. Adjournment** – Action Item

At 8:47 p.m. Councilman Muller motioned to adjourn the meeting and Councilman Countryman seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, Krafft, and Muller. Nays: None.

The next regular meeting will be on Thursday, July 10, 2025 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

\_\_\_\_\_  
Vicky A. Brooks, CMC, NCCMC, Town Clerk

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



# Memorandum

**To:** Town of Mineral Springs  
Rick Becker

**From:** Vann Harrell   
Tax Administrator

**Date:** June 13, 2025

**Re:** Departmental Monthly Report

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The Tax Collector's monthly/year to date collections report for the month ending May 30, 2025 is attached for your information and review.

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

Attachment

VH/JM

MAY 2025  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>MAY 30, 2025 REGULAR TAX</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
BEGINNING CHARGE	151.72	85,724.52	82,405.80	80,802.40	80,155.13
TAX CHARGE					
PUBLIC UTILITIES CHARGES					
DISCOVERIES	9.45				
NON-DISCOVERIES					
RELEASES					
<b>TOTAL CHARGE</b>	<b>161.17</b>	<b>85,724.52</b>	<b>82,405.80</b>	<b>80,802.40</b>	<b>80,155.13</b>
BEGINNING COLLECTIONS		85,307.53	82,356.21	80,789.29	80,144.66
COLLECTIONS - TAX		153.81			
COLLECTIONS - INTEREST		8.43			
<b>TOTAL COLLECTIONS</b>	<b>-</b>	<b>85,461.34</b>	<b>82,356.21</b>	<b>80,789.29</b>	<b>80,144.66</b>
BALANCE OUTSTANDING	161.17	263.18	49.59	13.11	10.47
<b>PERCENTAGE OF REGULAR</b>	<b>0.00%</b>	<b>99.69%</b>	<b>99.94%</b>	<b>99.98%</b>	<b>99.99%</b>
<b>COLLECTION FEE 1.25 %</b>	<b>-</b>	<b>2.03</b>	<b>-</b>	<b>-</b>	<b>-</b>

MAY 2025  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

2020	2019	2018	2017	2016	2015
69,817.57	67,992.78	67,409.94	65,441.40	61,553.74	62,157.91
-					
<b>69,817.57</b>	<b>67,992.78</b>	<b>67,409.94</b>	<b>65,441.40</b>	<b>61,553.74</b>	<b>62,157.91</b>
69,753.18	67,927.72	67,403.17	65,437.75	61,550.09	62,151.90
<b>69,753.18</b>	<b>67,927.72</b>	<b>67,403.17</b>	<b>65,437.75</b>	<b>61,550.09</b>	<b>62,151.90</b>
64.39	65.06	6.77	3.65	3.65	6.01
<b>99.91%</b>	<b>99.90%</b>	<b>99.99%</b>	<b>99.99%</b>	<b>99.99%</b>	<b>99.99%</b>
-	-	-	-	-	-

## **Town of Mineral Springs**

# **FINANCE REPORT**

## **May 2025**

Prepared for:

**The Mineral Springs Town Council**

By:

**Frederick Becker III**  
**Finance Officer**

**July 10, 2025**

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# Cash Flow Report FY2024 YTD

7/1/2024 through 5/31/2025

6/9/2025

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Category	7/1/2024- 5/31/2025
<b>INCOME</b>	
Interest Income	47,518.24
Other Inc	
Class Action Settlement	39.82
Copy Charges	110.70
Sales Tax Refunds	2,208.60
Zoning	7,212.50
TOTAL Other Inc	9,571.62
Prop Tax Prior Years	
Prop Tax 2019	
Receipts 2019	
Int	0.68
Tax	0.92
TOTAL Receipts 2019	1.60
TOTAL Prop Tax 2019	1.60
Prop Tax 2020	
Receipts	
Int	4.65
Tax	55.87
TOTAL Receipts	60.52
TOTAL Prop Tax 2020	60.52
Prop Tax 2021	
Receipts 2021	
Int	23.60
Tax	84.49
TOTAL Receipts 2021	108.09
TOTAL Prop Tax 2021	108.09
Prop Tax 2022	
Receipts 2022	
Int	6.83
Tax	39.69
TOTAL Receipts 2022	46.52
TOTAL Prop Tax 2022	46.52
Prop Tax 2023	
Receipts 2023	
Int	6.45
Tax	94.90
TOTAL Receipts 2023	101.35
TOTAL Prop Tax 2023	101.35
TOTAL Prop Tax Prior Years	318.08
Property Tax 2024	
Receipts 2024	
Int	132.67
Tax	85,301.32
TOTAL Receipts 2024	85,433.99
TOTAL Property Tax 2024	85,433.99
Sales Tax	
Beer& Wine Tax	13,254.63
Cable TV	7,912.76
Electricity	110,225.33

# Cash Flow Report FY2024 YTD

7/1/2024 through 5/31/2025

6/9/2025

Page 2

Category	7/1/2024- 5/31/2025
Natural Gas Excise	294.44
Sales & Use Dist	30,156.01
telecommunications	1,021.34
<b>TOTAL Sales Tax</b>	<b>162,864.51</b>
Veh Tax	
Int 2024	94.43
Tax 2024	8,586.06
<b>TOTAL Veh Tax</b>	<b>8,680.49</b>
<b>TOTAL INCOME</b>	<b>314,386.93</b>
<b>EXPENSES</b>	
Ads	212.96
Attorney	3,647.70
Audit	5,230.00
Capital Outlay	
Beautification	1,942.85
<b>TOTAL Capital Outlay</b>	<b>1,942.85</b>
Community	
Communication	
Social Media	4,188.00
<b>TOTAL Communication</b>	<b>4,188.00</b>
Greenway	9,372.11
Maint	5,261.42
Parks & Rec	
Park	3,755.88
<b>TOTAL Parks &amp; Rec</b>	<b>3,755.88</b>
Special Events	
Services	1,486.00
<b>TOTAL Special Events</b>	<b>1,486.00</b>
<b>TOTAL Community</b>	<b>24,063.41</b>
Emp	
Benefits	
Dental	912.00
Life	828.16
NCLGERS	22,432.85
Vision	168.00
<b>TOTAL Benefits</b>	<b>24,341.01</b>
Bond	550.00
FICA	
Med	2,117.00
Soc Sec	9,052.09
<b>TOTAL FICA</b>	<b>11,169.09</b>
Payroll	2,385.13
Unemp	45.90
Work Comp	2,071.75
<b>TOTAL Emp</b>	<b>40,562.88</b>
Office	
Clerk	43,989.00
Council	13,200.00
Deputy Clerk	12,073.09
Dues	8,021.84

# Cash Flow Report FY2024 YTD

7/1/2024 through 5/31/2025

6/9/2025

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Category	7/1/2024- 5/31/2025
Equip	2,060.61
Finance Officer	40,601.00
Ins	4,377.94
Maint	
Materials	474.20
Service	18,284.59
TOTAL Maint	18,758.79
Mayor	5,500.00
Misc	183.18
Post	528.40
Records	5,956.19
Supplies	2,771.45
Tel	8,623.62
Util	3,937.79
TOTAL Office	170,582.90
Planning	
Administration	
Contract	3,976.89
Salaries	37,994.00
TOTAL Administration	41,970.89
Misc	1,102.60
TOTAL Planning	43,073.49
Street Lighting	1,602.99
Tax Coll	
Contract	1,224.04
TOTAL Tax Coll	1,224.04
Training	
Officials	225.00
Staff	825.00
TOTAL Training	1,050.00
Travel	2,156.54
<b>TOTAL EXPENSES</b>	<b>295,349.76</b>
<b>TRANSFERS</b>	
FROM Idle Funds First National	10,000.00
TO Check Min Spgs	-10,000.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
<b>OVERALL TOTAL</b>	<b>19,037.17</b>



# Account Balances History Report - As of 5/31/2025

(Includes unrealized gains)

Account	6/29/2024 Balance	6/30/2024 Balance	7/31/2024 Balance	8/31/2024 Balance	9/30/2024 Balance	10/31/2024 Balance
<b>ASSETS</b>						
<b>Cash and Bank Accounts</b>						
Check Min Spgs	60,209.07	60,209.07	15,568.07	8,709.82	53,240.54	34,274.93
Idle Funds First National	367,618.73	367,802.04	368,018.19	358,189.37	358,341.48	358,493.65
NCCMT_Cash	1,063,514.91	1,067,990.41	1,072,729.63	1,077,486.40	1,081,975.49	1,086,355.11
<b>TOTAL Cash and Bank Accounts</b>	<b>1,491,342.71</b>	<b>1,496,001.52</b>	<b>1,456,315.89</b>	<b>1,444,385.59</b>	<b>1,493,557.51</b>	<b>1,479,123.69</b>
<b>Other Assets</b>						
State Revenues Receivable	0.00	62,962.27	58,747.94	55,357.58	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>62,962.27</b>	<b>58,747.94</b>	<b>55,357.58</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,491,342.71</b>	<b>1,558,963.79</b>	<b>1,515,063.83</b>	<b>1,499,743.17</b>	<b>1,493,557.51</b>	<b>1,479,123.69</b>
<b>LIABILITIES</b>						
<b>Other Liabilities</b>						
Accounts Payable	692.77	2,206.54	692.77	692.77	692.77	692.77
<b>TOTAL Other Liabilities</b>	<b>692.77</b>	<b>2,206.54</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>
<b>TOTAL LIABILITIES</b>	<b>692.77</b>	<b>2,206.54</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>
<b>OVERALL TOTAL</b>	<b>1,490,649.94</b>	<b>1,556,757.25</b>	<b>1,514,371.06</b>	<b>1,499,050.40</b>	<b>1,492,864.74</b>	<b>1,478,430.92</b>

# Account Balances History Report - As of 5/31/2025

(Includes unrealized gains)

Account	11/30/2024 Balance	12/31/2024 Balance	1/31/2025 Balance	2/28/2025 Balance	3/31/2025 Balance	4/30/2025 Balance
<b>ASSETS</b>						
<b>Cash and Bank Accounts</b>						
Check Min Spgs	11,939.18	98,495.09	95,436.11	87,023.70	126,989.66	107,427.91
Idle Funds First National	358,636.07	358,780.51	358,902.40	359,012.53	359,134.50	359,252.57
NCCMT_Cash	1,090,453.60	1,094,591.52	1,098,581.19	1,102,178.88	1,106,140.60	1,109,980.18
<b>TOTAL Cash and Bank Accounts</b>	<b>1,461,028.85</b>	<b>1,551,867.12</b>	<b>1,552,919.70</b>	<b>1,548,215.11</b>	<b>1,592,264.76</b>	<b>1,576,660.66</b>
<b>Other Assets</b>						
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,461,028.85</b>	<b>1,551,867.12</b>	<b>1,552,919.70</b>	<b>1,548,215.11</b>	<b>1,592,264.76</b>	<b>1,576,660.66</b>
<b>LIABILITIES</b>						
<b>Other Liabilities</b>						
Accounts Payable	692.77	692.77	692.77	692.77	692.77	692.77
<b>TOTAL Other Liabilities</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>
<b>TOTAL LIABILITIES</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>	<b>692.77</b>
<b>OVERALL TOTAL</b>	<b>1,460,336.08</b>	<b>1,551,174.35</b>	<b>1,552,226.93</b>	<b>1,547,522.34</b>	<b>1,591,571.99</b>	<b>1,575,967.89</b>

Account Balances History Report - As of 5/31/2025  
(Includes unrealized gains)

6/22/2025		5/31/2025
	Account	Balance
<b>ASSETS</b>		
<b>Cash and Bank Accounts</b>		
	Check Min Spgs	103,176.50
	Idle Funds First National	359,370.68
	NCCMT_Cash	1,113,940.01
	<b>TOTAL Cash and Bank Accounts</b>	<b>1,576,487.19</b>
<b>Other Assets</b>		
	State Revenues Receivable	0.00
	<b>TOTAL Other Assets</b>	<b>0.00</b>
	<b>TOTAL ASSETS</b>	<b>1,576,487.19</b>
<b>LIABILITIES</b>		
<b>Other Liabilities</b>		
	Accounts Payable	692.77
	<b>TOTAL Other Liabilities</b>	<b>692.77</b>
	<b>TOTAL LIABILITIES</b>	<b>692.77</b>
	<b>OVERALL TOTAL</b>	<b>1,575,794.42</b>

Mineral Springs Monthly Revenue Summary 2024-25

TOWN OF MINERAL SPRINGS											
REVENUE SUMMARY 2024-25											
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November		
Property Tax - prior	\$ 400.00	\$ 81.92	\$ 318.08	79.5%	\$ -	\$ 48.97	\$ 16.57	\$ 19.63	\$ 13.69		
Property Tax - 2024	\$ 85,380.00	\$ (53.99)	\$ 85,433.99	100.1%	\$ -	\$ 321.68	\$ 5,080.08	\$ 3,772.61	\$ 4,662.65		
Interest	\$ 47,195.00	\$ (323.24)	\$ 47,518.24	100.7%	\$ 4,955.37	\$ 4,927.95	\$ 4,641.20	\$ 4,531.79	\$ 4,240.91		
Sales Tax - Electric	\$ 209,000.00	\$ 98,774.67	\$ 110,225.33	52.7%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Sales & Use	\$ 38,400.00	\$ 8,243.99	\$ 30,156.01	78.5%	\$ -	\$ -	\$ 3,472.10	\$ 3,333.75	\$ 3,379.04		
Sales Tax - Other Util.	\$ 19,950.00	\$ 10,721.46	\$ 9,228.54	46.3%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Alc. Bev.	\$ 13,500.00	\$ 245.37	\$ 13,254.63	98.2%	\$ -	\$ -	\$ -	\$ -	\$ -		
Vehicle Taxes	\$ 8,650.00	\$ (30.49)	\$ 8,680.49	100.4%	\$ -	\$ -	\$ -	\$ 1,833.23	\$ -		
Zoning Fees	\$ 5,500.00	\$ (1,712.50)	\$ 7,212.50	131.1%	\$ 2,285.00	\$ 470.00	\$ 130.00	\$ 545.00	\$ 350.00		
Other	\$ 1,000.00	\$ (1,359.12)	\$ 2,359.12	235.9%	\$ -	\$ 936.31	\$ -	\$ -	\$ -		
<b>Totals</b>	<b>\$ 428,975.00</b>	<b>\$ 114,588.07</b>	<b>\$ 314,386.93</b>	<b>73.3%</b>	<b>\$ 7,240.37</b>	<b>\$ 6,704.91</b>	<b>\$ 13,339.95</b>	<b>\$ 14,036.01</b>	<b>\$ 12,646.29</b>		
GRAND TOTAL											
			<b>\$ 314,386.93</b>		<b>\$ 7,240.37</b>	<b>\$ 6,704.91</b>	<b>\$ 13,339.95</b>	<b>\$ 14,036.01</b>	<b>\$ 12,646.29</b>		
	December	January	February	March	April	May	June	June a/r			
Property Tax - prior	\$ 67.38	\$ 9.81	\$ 128.86	\$ 0.25	\$ 7.26	\$ 5.66					
Property Tax - 2024	\$ 40,209.95	\$ 16,485.88	\$ 11,495.04	\$ 2,425.78	\$ 559.40	\$ 420.92					
Interest	\$ 4,282.36	\$ 4,111.56	\$ 3,707.82	\$ 4,083.69	\$ 3,957.65	\$ 4,077.94					
Sales Tax - Electric	\$ 61,512.07	\$ -	\$ -	\$ 48,713.26	\$ -	\$ -					
Sales Tax - Sales & Use	\$ 3,239.95	\$ 3,380.43	\$ 3,562.53	\$ 3,889.49	\$ 2,927.09	\$ 2,971.63					
Sales Tax - Other Util.	\$ 4,760.91	\$ -	\$ -	\$ 4,467.63	\$ -	\$ -					
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,254.63					
Vehicle Taxes	\$ 1,800.05	\$ 1,536.68	\$ -	\$ 1,551.55	\$ 1,069.46	\$ 889.52					
Zoning Fees	\$ 685.00	\$ 1,277.50	\$ 175.00	\$ 475.00	\$ 200.00	\$ 620.00					
Other	\$ -	\$ -	\$ 1,273.29	\$ 59.70	\$ -	\$ 89.82					
<b>Totals</b>	<b>\$ 116,557.67</b>	<b>\$ 26,801.86</b>	<b>\$ 20,342.54</b>	<b>\$ 65,666.35</b>	<b>\$ 8,720.86</b>	<b>\$ 22,330.12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
GRAND TOTAL											
	<b>\$ 116,557.67</b>	<b>\$ 26,801.86</b>	<b>\$ 20,342.54</b>	<b>\$ 65,666.35</b>	<b>\$ 8,720.86</b>	<b>\$ 22,330.12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

TOWN OF MINERAL SPRINGS					
BUDGET COMPARISON 2024-25 (Incl. Amendment 2024-01& 2024-02)					
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July August September October November
Advertising	\$ 1,200.00	\$ 987.04	\$ 212.96	17.7%	\$ 94.52 \$ - \$ - \$ - \$ -
Attorney	\$ 7,200.00	\$ 3,552.30	\$ 3,647.70	50.7%	\$ 647.70 \$ 300.00 \$ 300.00 \$ 300.00 \$ 300.00
Audit	\$ 5,230.00	-	\$ 5,230.00	100.0%	\$ - \$ - \$ - \$ - \$ -
Charities & Agencies	\$ 12,575.00	\$ 12,575.00	-	0.0%	\$ - \$ - \$ - \$ - \$ -
Community Projects	\$ 32,988.00	\$ 8,924.59	\$ 24,063.41	72.9%	\$ 5,394.71 \$ 326.16 \$ 299.13 \$ 2,027.90 \$ 9,870.51
Contingency	\$ 2,700.00	\$ 2,700.00	-	0.0%	\$ - \$ - \$ - \$ - \$ -
Employee Overhead	\$ 43,900.00	\$ 3,337.12	\$ 40,562.88	92.4%	\$ 6,219.82 \$ 3,397.51 \$ 1,430.26 \$ 5,462.97 \$ 3,388.10
Elections	\$ -	\$ -	\$ -	0.0%	\$ - \$ - \$ - \$ - \$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ - \$ - \$ - \$ - \$ -
Intergovernmental	\$ -	\$ -	\$ -	0.0%	\$ - \$ - \$ - \$ - \$ -
Office & Administrative	\$ 196,638.00	\$ 26,055.10	\$ 170,582.90	86.7%	\$ 31,868.21 \$ 11,839.49 \$ 13,690.21 \$ 13,780.91 \$ 13,496.05
Planning & Zoning	\$ 54,178.00	\$ 11,104.51	\$ 43,073.49	79.5%	\$ 5,674.44 \$ 4,215.25 \$ 3,573.01 \$ 4,305.43 \$ 3,454.00
Street Lighting	\$ 2,150.00	\$ 547.01	\$ 1,602.99	74.6%	\$ 169.38 \$ - \$ 169.29 \$ 346.56 \$ 174.01
Tax Collection	\$ 1,800.00	\$ 575.96	\$ 1,224.04	68.0%	\$ - \$ 4.63 \$ 63.71 \$ 78.21 \$ 58.46
Training	\$ 3,000.00	\$ 1,950.00	\$ 1,050.00	35.0%	\$ - \$ - \$ - \$ 225.00 \$ -
Travel	\$ 3,600.00	\$ 1,443.46	\$ 2,156.54	59.9%	\$ - \$ 1,500.31 \$ - \$ - \$ -
Capital Outlay	\$ 49,816.00	\$ 47,873.15	\$ 1,942.85	3.9%	\$ - \$ - \$ - \$ 1,942.85 \$ -
Totals	\$ 428,975.00	\$ 133,625.24	\$ 295,349.76	68.9%	\$ 49,626.56 \$ 22,025.57 \$ 19,525.61 \$ 28,469.83 \$ 30,741.13
Off Budget:					
Interfund Transfers					
Total Off Budget:			\$ -	\$ -	\$ - \$ - \$ - \$ - \$ -

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 109.44	\$ -	\$ -	\$ -	\$ -	\$ 9.00		
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		
Audit	\$ 3,138.00	\$ 2,092.00	\$ -	\$ -	\$ -	\$ -		
Charities & Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Community Projects	\$ 325.02	\$ 2,184.14	\$ 1,646.33	\$ 468.16	\$ 299.14	\$ 1,222.21		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Employee Overhead	\$ 3,408.24	\$ 1,603.46	\$ 5,425.76	\$ 3,397.05	\$ 3,429.59	\$ 3,400.12		
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Office & Administrative	\$ 14,184.22	\$ 14,872.99	\$ 13,677.47	\$ 13,413.49	\$ 16,652.86	\$ 13,107.00		
Planning & Zoning	\$ 3,454.00	\$ 4,337.87	\$ 3,661.24	\$ 3,490.25	\$ 3,454.00	\$ 3,454.00		
Street Lighting	\$ -	\$ -	\$ 86.51	\$ 328.62	\$ 164.31	\$ 164.31		
Tax Collection	\$ 534.42	\$ 234.87	\$ 145.30	\$ 57.43	\$ 25.06	\$ 21.95		
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825.00		
Travel	\$ 266.06	\$ 123.95	\$ 104.52	\$ 161.70	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Totals	\$ 25,719.40	\$ 25,749.28	\$ 25,047.13	\$ 21,616.70	\$ 24,324.96	\$ 22,503.59	\$ -	\$ -
Off Budget:								
Interfund Transfers								
Total Off Budget:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# May 2025 Cash Flow Report - May 2025

5/1/2025 through 5/31/2025

6/9/2025

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Category	5/1/2025- 5/31/2025
<b>INCOME</b>	
Interest Income	4,077.94
Other Inc	
Class Action Settlement	39.82
Copy Charges	50.00
Zoning	620.00
TOTAL Other Inc	709.82
Prop Tax Prior Years	
Prop Tax 2023	
Receipts 2023	
Int	0.63
Tax	5.03
TOTAL Receipts 2023	5.66
TOTAL Prop Tax 2023	5.66
TOTAL Prop Tax Prior Years	5.66
Property Tax 2024	
Receipts 2024	
Int	12.15
Tax	408.77
TOTAL Receipts 2024	420.92
TOTAL Property Tax 2024	420.92
Sales Tax	
Beer& Wine Tax	13,254.63
Sales & Use Dist	2,971.63
TOTAL Sales Tax	16,226.26
Veh Tax	
Int 2024	10.02
Tax 2024	879.50
TOTAL Veh Tax	889.52
<b>TOTAL INCOME</b>	<b>22,330.12</b>
<b>EXPENSES</b>	
Ads	9.00
Attorney	300.00
Community	
Maint	922.42
Parks & Rec	
Park	299.79
TOTAL Parks & Rec	299.79
TOTAL Community	1,222.21
Emp	
Benefits	
Dental	76.00
Life	67.20
NCLGERS	2,039.35
Vision	14.00
TOTAL Benefits	2,196.55
FICA	
Med	190.96
Soc Sec	816.53

# May 2025 Cash Flow Report - May 2025

5/1/2025 through 5/31/2025

6/9/2025

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Category	5/1/2025- 5/31/2025
TOTAL FICA	1,007.49
Payroll	196.08
TOTAL Emp	3,400.12
Office	
Clerk	3,999.00
Council	1,200.00
Deputy Clerk	994.50
Finance Officer	3,691.00
Maint	
Service	1,500.00
TOTAL Maint	1,500.00
Mayor	500.00
Misc	183.18
Supplies	194.14
Tel	550.54
Util	294.64
TOTAL Office	13,107.00
Planning	
Administration	
Salaries	3,454.00
TOTAL Administration	3,454.00
TOTAL Planning	3,454.00
Street Lighting	164.31
Tax Coll	
Contract	21.95
TOTAL Tax Coll	21.95
Training	
Staff	825.00
TOTAL Training	825.00
<b>TOTAL EXPENSES</b>	<b>22,503.59</b>
<b>OVERALL TOTAL</b>	<b>-173.47</b>



# Register Report - May 2025

5/1/2025 through 5/31/2025

6/22/2025

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Date	Num	Description	Memo	Category	Amount
5/1/2025	7123	Queen Bee's Pest Solut...	I/N 11640 Pest Control (FY2024)	Office:Maint:Service	-100.00
5/2/2025	EFT	Debit Card (Facebook)	Job Posting Ad Boost (FY2024)	Ads	-2.00
5/4/2025	EFT	Debit Card (Microsoft)	Office 365 Renewal (FY2024)	Office:Supplies	-138.76
5/5/2025	7124	Jason Newell	Welcome Sign Maintenenca 1/25 - 3/...	Community:Maint	-675.00
5/5/2025	7125	Clark, Griffin & McCollum	I/N 8738 5/2025 (FY2024)	Attorney	-300.00
5/6/2025	EFT	Debit Card (Facebook)	Job Posting Ad Boost (FY2024)	Ads	-7.00
5/7/2025	EFT	Debit Card (WalMart)	Hot pot, trash bags mints (FY2024)	Office:Supplies	-55.38
5/12/2025	EFT ...	Union County	04/2025 (FY2024)	Property Tax 2024:Receipts 2024:Tax	408.77
			04/2025 (FY2024)	Property Tax 2024:Receipts 2024:Int	12.15
			04/2025 (FY2024)	Prop Tax Prior Years:Prop Tax 2023...	5.03
			04/2025 (FY2024)	Prop Tax Prior Years:Prop Tax 2023...	0.63
			FY2024	Tax Coll:Contract	-5.33
5/12/2025	EFT	Debit Card (AOL)	AOL Troubleshooting Svc 5/25 (FY20...	Office:Tel	-11.27
5/13/2025	EFT	Point And Pay	Zoning 06-039-006A (FY2024)	Other Inc:Zoning	150.00
5/15/2025	EFT	NC Department of Reve...	Sales & Use Distribution 03/2025 (FY...	Sales Tax:Sales & Use Dist	2,971.63
5/19/2025	7126	Duke Power	9100 3284 4610 (Christmas Lights) (...)	Community:Maint	-247.42
5/19/2025	7127	Union County Water {Of...	A/N 84361*00 (FY2024)	Office:Util	-50.26
5/19/2025	7128	Union County Water {P...	A/N 91052*00 (FY2024)	Community:Parks & Rec:Park	-20.10
5/19/2025	7129	Windstream	061348611 05/25 (FY2024)	Office:Tel	-450.06
5/19/2025	7130	City Of Monroe	A/N 514654 Natural Gas 04/25 (FY20...	Office:Util	-89.15
5/19/2025	7131	Blackmon's Landscapin...	I/N 12412 Service 5/2024 (FY2024)	Office:Maint:Service	-1,400.00
5/19/2025	7132	Toi Toi USA LLC	I/N INV309579 Portable units 05/202...	Community:Parks & Rec:Park	-279.69
5/20/2025	EFT ...	Point And Pay	FY2024	Other Inc:Zoning	100.00
			Copies FY2024	Other Inc:Copy Charges	50.00
5/20/2025	EFT	Debit Card (School of G...	Training - Intro to Govt Finance (FY2...	Training:Staff	-825.00
5/22/2025	7133	Duke Power{Office}	9100 3284 4818 (FY2024)	Office:Util	-124.62
5/22/2025	7134	Duke Power	9100 3284 5041 (Old School) (FY2024)	Office:Util	-30.61
5/22/2025	7135...	Municipal Insurance Tru...	6/25 (FY2024)	Emp:Benefits:Life	-67.20
			6/25 (FY2024)	Emp:Benefits:Dental	-76.00
			6/25 (FY2024)	Emp:Benefits:Vision	-14.00
5/22/2025	EFT	Point And Pay	Zoning 06-019-004A (FY2024)	Other Inc:Zoning	85.00
5/22/2025	EFT	Point And Pay	Zoning 06-036-006A (FY2024)	Other Inc:Zoning	25.00
5/27/2025	EFT ...	Union County {NCVTS}	April 2025 (FY2024)	Veh Tax:Tax 2024	889.63
			April Refund (FY2024)	Veh Tax:Tax 2024	-10.13
			April 2025 (FY2024)	Veh Tax:Int 2024	10.04
			April Refund (FY2024)	Veh Tax:Int 2024	-0.11
			December Corr. (FY2024)	Veh Tax:Int 2024	0.09
			FY2024	Tax Coll:Contract	-16.62
5/27/2025	EFT ...	NC State Treasurer	05/25 LGERS contribution FY2024	Office:Clerk	-239.94
			05/25 LGERS contribution FY2024	Office:Finance Officer	-221.46
			05/25 LGERS contribution FY2024	Planning:Administration:Salaries	-207.24
			05/25 employer contribution FY2024	Emp:Benefits:NCLGERS	-2,039.35
5/27/2025	7136	Verizon Wireless	221474588-00001 (FY2024)	Office:Tel	-89.21
5/27/2025	DEP	Deposit	Deposit #24016 Zoning (FY2024)	Other Inc:Zoning	260.00
5/29/2025	EFT ...	Paychex	Salary 05/25 (FY2024)	Office:Clerk	-3,759.06
			05/25 (FY2024)	Office:Deputy Clerk	-994.50
			Salary 05/25 (FY2024)	Office:Finance Officer	-3,469.54
			Salary 05/25 (FY2024)	Office:Mayor	-500.00
			Salary 05/25 (FY2024)	Office:Council	-1,200.00
			Salary 05/25 (FY2024)	Planning:Administration:Salaries	-3,246.76
			FY2024	Emp:FICA:Soc Sec	-816.53
			FY2024	Emp:FICA:Med	-190.96
5/29/2025	7137	Duke Power	9100 3284 5207 05/2025 (FY2024)	Street Lighting	-164.31
5/29/2025	7138	Subscriber Renewals	A/N 0099595 E-J subscription 2025 (...)	Office:Misc	-183.18
5/30/2025	EFT	NC Department of Reve...	Beer & Wine Distribution 2025 (FY20...	Sales Tax:Beer& Wine Tax	13,254.63
5/30/2025	EFT	PayPal	Settlement (FY2024)	Other Inc:Class Action Settlement	39.82
5/30/2025	EFT	Paychex Fees	Fees 05/25 (FY2024)	Emp:Payroll	-196.08
5/1/2025 - 5/31/2025					-4,251.41

Register Report - May 2025  
5/1/2025 through 5/31/2025

6/22/2025

Date	Num	Description	Memo	Category	Amount
TOTAL INFLOWS					18,262.42
TOTAL OUTFLOWS					-22,513.83
NET TOTAL					-4,251.41

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May 2025

Revenue Details

VENDOR NUMBER	VENDOR NAME	EFT NUMBER	EFT DATE	EFT AMOUNT
10870	TOWN OF MINERAL SPRINGS	92053	05/12/2025	\$421.25

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
05/02/2025	2510 TAXES	TAX/FEE/INT-APRIL 2025	\$421.25



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

Vendor Number	EFT Number	EFT Date
10870	92053	05/12/2025

\*\*\* Four Hundred Twenty-One Dollars And Twenty-Five Cents \*\*\*

**\$421.25**

Pay To           10870  
The           TOWN OF MINERAL SPRINGS  
Order Of      PO BOX 600  
                  MINERAL SPRINGS, NC 28108

**EFT COPY  
NON-NEGOTIABLE**

Jurisdiction Collection by Year  
Union County  
Date Distributed: 4/1/2025 to 4/30/2025

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2023	4.88	0.15	0.63	5.66	0.07	5.59
2024	407.43	1.34	12.15	420.92	5.26	415.66
Total:	412.31	1.49	12.78	426.58	5.33	421.25
Grand Total:	412.31	1.49	12.78	426.58	5.33	421.25

# NC Sales & Use Distribution

March 2025 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION</b>	<b>(AD VALOREM)</b>	<b>1,716,360.45</b>	<b>1,386,545.32</b>	<b>-</b>	<b>8.92</b>	<b>449,179.42</b>	<b>-</b>	<b>-</b>	<b>(457,484.20)</b>	<b>5,688,197.34</b>
FAIRVIEW	1,436.26	950.48	767.83	-	-	248.74	-	-	959.49	4,362.80
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	122,557.66	81,105.08	65,519.96	-	0.42	21,225.57	-	-	81,875.07	372,283.76
LAKE PARK	8,448.74	5,591.13	4,516.74	-	0.03	1,463.22	-	-	5,644.21	25,664.07
MARSHVILLE	13,936.10	9,222.51	7,450.31	-	0.05	2,413.57	-	-	9,310.07	42,332.61
MARVIN	10,780.00	7,133.89	5,763.04	-	0.04	1,866.97	-	-	7,201.61	32,745.55
<b>MINERAL SPRINGS</b>	<b>978.27</b>	<b>647.39</b>	<b>522.99</b>	<b>-</b>	<b>-</b>	<b>169.43</b>	<b>-</b>	<b>-</b>	<b>653.55</b>	<b>2,971.63</b>
MINT HILL *	39.67	26.25	21.21	-	-	6.87	-	-	26.49	120.49
MONROE	305,707.17	202,308.08	163,432.64	-	1.05	52,944.95	-	-	204,228.75	928,622.64
STALLINGS *	54,324.22	35,950.18	29,042.01	-	0.19	9,408.33	-	-	36,291.48	165,016.41
UNIONVILLE	1,971.62	1,304.76	1,054.04	-	0.01	341.46	-	-	1,317.14	5,989.03
WAXHAW	138,679.14	91,773.81	74,138.59	-	0.48	24,017.63	-	-	92,645.09	421,254.74
WEDDINGTON *	16,789.29	11,110.66	8,975.64	-	0.06	2,907.71	-	-	11,216.15	50,999.51
WESLEY CHAPEL	2,259.14	1,495.03	1,207.75	-	0.01	391.26	-	-	1,509.23	6,862.42
WINGATE	6,894.45	4,562.55	3,685.81	-	0.02	1,194.04	-	-	4,605.87	20,942.74
<b>TOTAL</b>	<b>3,278,389.16</b>	<b>2,169,542.25</b>	<b>1,752,643.88</b>	<b>-</b>	<b>11.28</b>	<b>567,779.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,768,365.74</b>

VENDOR NUMBER	VENDOR NAME	EFT NUMBER	EFT DATE	EFT AMOUNT
10870	TOWN OF MINERAL SPRINGS	92362	05/27/2025	<b>\$872.90</b>

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
05/01/2025	VTFNAP2510-1	CASH RECEIVED APR 2025 & REFUNDS	\$872.92
05/01/2025	2510-INT REF	NCVTS DMV INTEREST REFUND	-\$0.11
01/01/2025	VTFNAP2506-1CORR	NCVTS INTEREST CORRECTION DEC	\$0.09



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

Vendor Number	EFT Number	EFT Date
<b>10870</b>	<b>92362</b>	<b>05/27/2025</b>

\*\*\* Eight Hundred Seventy-Two Dollars And Ninety Cents \*\*\*

**\$872.90**

Pay To           10870  
The           TOWN OF MINERAL SPRINGS  
Order Of   PO BOX 600  
              MINERAL SPRINGS, NC 28108

**EFT COPY**  
**NON-NEGOTIABLE**



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

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Comm Cst	Pending Refunds	Net Amt	Status/Check#	
001	Union County	0		\$ 584,683.11	\$ 8,296.91	\$ (10,948.99)	(\$3,178.28)	\$ 578,852.75	No Check	1
002	Education Operating Fund			1,334,593.82	17,841.07	(24,977.19)	(7,276.10)	\$ 1,320,181.60	No Check	2
003	Voter Approved Debt Tax	0		62,820.84	945.44	(1,177.14)	(340.75)	\$ 62,248.39	No Check	3
004	Education Debt Fund	0		104,142.90	1,392.61	(1,949.06)	(567.64)	\$ 103,018.81	No Check	4
005	Economic Development Fund	0		13,912.71	186.31	(260.38)	(75.76)	\$ 13,762.88	No Check	5
011	Countywide Fire Tax	0		-	-	-	-	\$ -	No Check	11
012	Countywide EMS Tax	0		-	-	-	-	\$ -	No Check	12
013	Griffith Rd	0		484.46	11.69	(9.14)	-	\$ 487.01	No Check	13
014	Stack Rd	0		2,114.77	29.95	(39.60)	(20.09)	\$ 2,085.03	No Check	14
015	Springs Fire Tax	0		11,686.54	131.64	(218.38)	(72.18)	\$ 11,527.62	No Check	15
016	Fairview	0		5,263.42	75.67	(98.58)	(89.35)	\$ 5,151.16	No Check	16
017	New Salem	0		5,599.61	74.40	(104.79)	(38.68)	\$ 5,530.54	No Check	17
018	Beaver Lane	0		3,435.99	52.71	(64.40)	(15.08)	\$ 3,408.22	No Check	18
019	Bakers	0		13,386.30	189.09	(250.67)	(58.50)	\$ 13,266.22	No Check	19
020	Stallings Fire Tax	0		16,956.03	219.99	(317.24)	(69.46)	\$ 16,788.32	No Check	20
021	Unionville	0		9,523.79	125.54	(178.22)	(18.68)	\$ 9,452.43	No Check	21
022	Wingate	0		6,757.74	105.54	(126.68)	(19.95)	\$ 6,716.65	No Check	22
023	Hemby Bridge Fire Tax	0		22,083.54	265.67	(412.90)	(94.70)	\$ 21,841.61	No Check	23
024	Allens Crossroads	0		2,065.08	25.23	(38.62)	-	\$ 2,051.69	No Check	24
025	Jackson	0		2,403.46	32.69	(44.99)	(26.87)	\$ 2,364.29	No Check	25
026	Wesley Chapel Fire Tax	0		34,868.84	430.27	(652.09)	(179.24)	\$ 34,467.78	No Check	26
027	Lanes Creek	0		1,970.61	25.96	(36.88)	(2.23)	\$ 1,957.46	No Check	27
028	Waxhaw Fire Tax	0		19,254.64	292.13	(360.83)	(176.08)	\$ 19,008.86	No Check	28
029	Sandy Ridge	0		2,364.80	16.58	(44.05)	(2.03)	\$ 2,335.30	No Check	29
030	Providence	0		-	-	-	-	\$ -	No Check	30
101	Village of Marvin	1832	VFNAP2211-1	23,307.49	127.13	(433.70)	(32.25)	\$ 22,968.67		101
200	City of Monroe	103-25	VFNAP2211-1	304,562.54	3,269.77	(5,689.06)	(721.18)	\$ 301,422.07		200
222	Monroe Downtown Service District	103-25	VFNAP2211-2	226.57	5.88	(4.28)	-	\$ 228.17		222
300	Town of Wingate	4064	VFNAP2211-1	12,183.62	118.88	(227.42)	(80.38)	\$ 11,994.70		300
400	Town of Marshville	5861	VFNAP2211-1	12,366.25	174.57	(231.56)	34.12	\$ 12,343.38		400
500	Town of Waxhaw	8268	VFNAP2211-1	142,726.49	1,812.97	(2,669.86)	(1,016.46)	\$ 140,853.14		500
600	Town of Indian Trail	2924	VFNAP2211-1	106,058.20	1,490.06	(1,985.88)	(466.56)	\$ 105,095.82		600
700	Town of Stallings	4865-2	VFNAP2211-1	49,790.70	558.24	(930.38)	(174.70)	\$ 49,243.86		700
800	Town of Weddington	7518	VFNAP2211-1	6,460.97	113.11	(121.28)	(72.06)	\$ 6,380.74		800
900	Village of Lake Park	1833	VFNAP2211-1	8,874.14	119.56	(166.09)	(35.35)	\$ 8,792.26		900
930	Town of Fairview	19458	VFNAP2211-1	1,508.71	21.09	(28.25)	(28.04)	\$ 1,479.51		930
970	Village of Wesley Chapel	9262	VFNAP2211-1	2,093.27	22.79	(39.11)	(6.90)	\$ 2,070.05		970
980	Town of Unionville	11530	VFNAP2211-1	1,922.48	26.54	(35.99)	(4.49)	\$ 1,908.54		980
990	Town of Mineral Springs	10870	VFNAP2211-1	889.63	10.04	(16.62)	(10.13)	\$ 872.92		990
999	Schools	0		-	-	-	-	\$ -	No Check	999
Total				\$ 2,933,344.06	\$ 36,637.72	\$ (54,890.30)	(\$14,936.03)	\$ 2,902,155.45		
						AP Total		\$ 665,647.83		

NCVTS - Interest Correction 12/2025

715-220355	782.79	Mineral Springs - Current Year	990
715-220355	1.92	Mineral Springs - Ad Valorem Interest	
715-220355	1.69	Mineral Springs - Investment Income	
715-220355	14.72	Cost Allocation - Billing Cost	
715-220355	-	Cost Allocation - Credit/Debit Cards Cost	
715-220355	-	Mineral Springs - DMV Interest Refund	
715-220355	-	Mineral Springs NCVTS Bad Debt DR; (Paid Back) CR	0.09

MINERAL SPRINGS

Jurisdiction # 990

Invoice#: [2509-NCVTS-DMV Interest Refund](#)

**10870-1**

Vendor:

Description: NCVTS DMV Interest Refund

Invoice Date: 4/1/2025

Due Date: 4/15/2025

Acct# 715 - 220355

\$ (0.11)

\$ (0.11)

## Alcohol Sales Distribution for Beer (Beer, Lager, Ale, Etc.), Unfortified Wine and Fortified Wine.

Distribution is for Period April 1, 2024 to March 31, 2025.

This workbook contains two worksheets.

This worksheet contains two tables that are presented vertically with one empty row between them.

**Table 1: Net Collections and Amount Distributed per Alcohol Type.**

Alcohol Type	Net Collections	Percentage to Distribute	Amount Distributed
Beer	\$ 117,329,022.78	20.47%	\$ 24,017,250.96
Unfortified Wine	\$ 31,713,602.47	49.44%	\$ 15,679,205.07
Fortified Wine	\$ 640,768.62	18.00%	\$ 115,338.34
Total Distributed	N/A	N/A	\$ 39,811,794.37

**Table 2: Eligible and Ineligible Population and Final Per Capita per Alcohol Type.**

Population	Beer	Unfortified Wine	Fortified Wine
Total Population	10,846,274	10,846,274	10,846,274
Eligible to Share	9,965,780	10,014,697	9,048,018
Ineligible to Share	880,494	831,577	1,798,256
Final Per Capita	\$ 2.409972035	\$ 1.565619505	\$ 0.012747359

End of worksheet.

**Table 3: Alcohol Beverage Distribution Report for April 1, 2024 - 3/31/2025**

Distribution Date: May 30, 2025

This is the excise tax allocated to counties and municipalities as required by General Statute 105-113.82.

The number of counties sharing in the distribution is 82. The number of municipalities sharing is 521 and this figure only reflects multi-county municipalities once.

An \* beside the municipality indicates that this municipality is located in more than one county.

Prefix	County/Municipality	Beer	Unfortified Wine	Fortified Wine	Total
County of	Union	\$ 193,130.34	\$ 125,465.62	\$ -	\$ 318,595.96
Town of	Fairview	\$ 8,687.95	\$ 5,644.06	\$ -	\$ 14,332.01
Town of	Hemby Bridge	\$ 4,128.28	\$ 2,681.91	\$ -	\$ 6,810.19
Town of	Indian Trail	\$ 105,412.18	\$ 68,480.20	\$ 557.57	\$ 174,449.95
Town of	Lake Park	\$ 8,234.87	\$ 5,349.72	\$ 17.54	\$ 13,602.13
Town of	Marshville	\$ 6,200.86	\$ 4,028.34	\$ 32.80	\$ 10,262.00
Town of	Marvin	\$ 16,269.72	\$ 10,569.50	\$ 86.06	\$ 26,925.28
Town of	Mineral Springs	\$ 8,034.85	\$ 5,219.78	\$ -	\$ 13,254.63
Town of	Mint Hill*	\$ -	\$ -	\$ -	\$ -
City of	Monroe	\$ 89,831.71	\$ 58,358.47	\$ 475.16	\$ 148,665.34
Town of	Stallings*	\$ 40,983.98	\$ 26,624.93	\$ 216.78	\$ 67,825.69
Town of	Unionville	\$ 16,489.03	\$ 10,711.97	\$ -	\$ 27,201.00
Town of	Waxhaw	\$ 56,280.08	\$ 36,561.91	\$ 297.69	\$ 93,139.68
Town of	Weddington*	\$ 34,363.79	\$ 22,324.17	\$ 181.76	\$ 56,869.72
Village of	Wesley Chapel	\$ 22,323.57	\$ 14,502.33	\$ 118.08	\$ 36,943.98
Town of	Wingate	\$ 10,635.21	\$ 6,909.08	\$ 56.25	\$ 17,600.54



**Kendra J. Gangal, CPA**

Agenda Item  
**#5**  
7/10/2025

7845 Colony Road, Suite C4-3300  
Charlotte, NC 28226  
Tel: 704.996.0764  
[www.KG-CPA.com](http://www.KG-CPA.com)  
Email: [kendra.gangal@kg-cpa.com](mailto:kendra.gangal@kg-cpa.com)

July 2, 2025

To the Town Council and Management  
Town of Mineral Springs  
3506 Potter Road S  
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, 2025.

### **Engagement Objective and Scope**

I will audit the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Mineral Springs as of and for the year ended June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Mineral Springs's basic financial statements as listed in the table of contents.

In addition, I will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. I am pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. My audits will be conducted with the objectives of my expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of my audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives of my compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

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.

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 I will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Combining and individual fund statements.
- 2) Budgetary schedules.
- 3) Ad valorem tax schedules.

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinion about whether your 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. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and aware agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Audit of the Financial Statements**

I will conduct my audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence in inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I may 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 also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, I will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that I have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Town of Mineral Springs's ability to continue as a going concern for a reasonable period of time.

I may advise management about appropriate accounting principles and their application, and I may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of the Town of Mineral Springs.

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 an unavoidable risk that some material misstatements or noncompliance may not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government 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 or on major programs. 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. 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.

## **Reporting**

I will issue a written report upon completion of my audit of the Town of Mineral Springs's financial statements. My report will be addressed to the governing body of the Town of Mineral Springs. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors report, or if necessary, withdraw from this engagement. If my opinion is 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 an opinion, I may decline to express an opinion or issue reports, or I may withdraw from this engagement.

In accordance with the requirements of *Government Auditing Standards*, I will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit, and therefore, no such opinion will be expressed.

I will provide copies of my reports to the Town. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

I also am responsible for communicating with the Town's management or those charged with governance my audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by me, significant issues or findings from the audit, including my views about the qualitative aspects of the Town of Mineral Springs's significant accounting practices, significant unusual transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team, and that are, in my professional judgment, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in my professional judgment, significant and relevant to those charged with governance.

During the course of the audit, I may observe opportunities for economy in, or improved controls over, your operations. I will bring such matters to the attention of the appropriate level of management, either orally or in writing.

## **Management's Responsibilities**

My audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
- For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
- For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
- For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;

- For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations, and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For submitting the reporting package and data connection from to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide me with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
- To provide additional information that I may request from management for the purpose of the audit;
- To provide unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
- To provide written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable);
- To provide a final version of the annual report in a timely manner prior to the date of the auditor's report (if applicable);
- For 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 current year or period(s) under audit are immaterial, both individual and in the aggregate, to the financial statements as a whole;
- For acceptance of nonattest services, including identifying proper party to oversee nonattest work;
- For maintaining adequate records, selecting, and applying accounting principles , and safeguarding assets;
- For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records, and documentation;
- For informing me of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements;
- For confirming your understanding of your responsibilities as defined in the letter to me in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide me with the appropriate written representation regarding supplementary information, (c) to include my report on the supplementary information in any document that contains the supplementary information and that indicates that I have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements,, or if the supplementary information will not be presented with the audited basic financial statements, to make the audit basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and my report thereon.



## **Nonattest Services**

I will perform the following nonattest services:

- Draft of the financial statements and footnotes
- GASB 34 conversion entries
- Preparation of the LGC's data input worksheet
- Clerical services
- Preparation of the AFIR

I will not assume management responsibilities on behalf of the Town of Mineral Springs. However, I will provide advice and recommendations to assist management of the Town of Mineral Springs in performing its responsibilities.

The Town of Mineral Springs's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system in internal control, including the process used to monitor the system of internal control.

My responsibilities and limitations of the nonattest services are as follows:

- I will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. My firm, in its sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

*Government Auditing Standards* require that I document an assessment of the skills, knowledge, and experience of management, should I participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

## **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 services at a time mutually determined by you and Kendra J Gangal, CPA, and after receipt of this executed agreement and all documents requested by our office. My fee for these services will be at my standard hourly rates including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$5,230. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my reports. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

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

Very truly yours,

*Kendra J. Gangal, CPA*

Kendra J. Gangal, CPA

RESPONSE:

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

Signature: \_\_\_\_\_

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

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

The of and	Governing Board Town Council
	Primary Government Unit Town of Mineral Springs
	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 J. Gangal, CPA
	Auditor Address 7845 Colony Road Ste C4-3300 Charlotte, NC 28226

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25

*Must be within six 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. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

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

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

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

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

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

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

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

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety 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/submitting-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.



## FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

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

Name:

Title and Unit / Company:

Email Address:

Rick Becker

Finance Officer/Mineral Springs

msncmayor@yahoo.com

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

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

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

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

Primary Government Unit	
Audit Fee (financial and compliance if applicable)	\$ 5,230
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$ 5,230

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$

**SIGNATURE PAGE****AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative (typed or printed)* Kendra Gangal	Signature*
Date* 07/02/25	Email Address* kendra.gangal@kg-cpa.com

**GOVERNMENTAL UNIT**

Governmental Unit*	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Rick Becker	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.*

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed) Rick Becker	Signature*
Date of Pre-Audit Certificate*	Email Address* msncmayor@yahoo.com

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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

**DPCU – PRE-AUDIT CERTIFICATE**

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

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

STATE OF NORTH CAROLINA

AGREEMENT

UNION COUNTY

**THIS AGREEMENT** is made and entered into as of July 1, 2025, by and between **UNION COUNTY**, a political subdivision of the State of North Carolina (“County”), and **Town of Mineral Springs** a municipal corporation organized and existing under the laws of the State of North Carolina (“Municipality”), each of which may be referred to individually as a “Party” and together may be referred to collectively as the “Parties.”

### **W I T N E S S E T H**

**WHEREAS**, Union County’s Senior Nutrition Program (the “Program”) provides meals to eligible individuals aged 60 and over throughout Union County; and

**WHEREAS**, this Program helps sustain health, promote independence, and improve the quality of life of residents who participate; and

**WHEREAS**, a waiting list currently exists for the Program; and

**WHEREAS**, the Municipality desires to provide funds to allow residents of the Mineral Springs currently on the waiting list to begin receiving meals from the Program.

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto do each contract and agree with the other as follows:

**1. Term and Termination.**

- A. Term. The initial term of this Agreement shall commence as of the date first set forth herein and shall continue through June 30, 2026 (the “Initial Term”). Following the Initial Term, the parties may renew this Agreement upon such terms as they may mutually agree in writing.
- B. Termination. The Parties agree that either Party may, without cause and in its sole discretion, terminate this contract for convenience by giving the other Party 60 days’ written notice of the termination. Termination of this Agreement shall not entitle the Municipality to a refund or return of any funds paid under this Agreement.

- 2. Number of Participants and Payment.** As of the date first set forth herein, there are **four (4)** residents of the Municipality on the waiting list for participation in the Program. The Municipality agrees to provide the County with **\$5,803.20** to help defray the costs of **four (4)** residents of the Municipality participating in the Program during Fiscal Year 2026. This amount consists of **four (4)** participants(s) in the hot meal program at a cost of **\$5,803.20**, and 0 participants(s) in the frozen meal program at a cost of **\$0**

3. **County Responsibilities.** The County agrees to do the following:
- A. Use the funds provided by the Municipality to provide meals under the Program only to residents within the Municipality's geographic limits.
  - B. If requested by the Municipality, share non-identifying information about the number of Municipality residents who participate in the Program or are on the waitlist. Any release of personally identifying information of senior nutrition clients will require the client's or legal guardians informed consent, as authorized by a signed consent form.
4. **Governing Law.** This Agreement shall be governed by and in accordance with the laws of the State of North Carolina. All actions relating in any way to this Agreement shall be brought in the General Courts of Justice sitting in Union County, North Carolina.
5. **Amendments.** No modification or amendments of this Agreement will be valid or binding upon any Party unless in writing and signed by both Parties.
6. **Entire Agreement.** This Agreement, including any attachments hereto, shall constitute the entire understanding between the Parties and shall supersede all prior understandings and agreements relating to the subject matter hereof.
7. **No Third-Party Rights Created.** This Agreement is intended for the benefit of the Municipality and the County and not any other person.
8. **No Joint Venture.** This Agreement does not create a partnership, joint venture, or any sort of agency between the Parties.
9. **Notices.** Whenever notice is required to be given pursuant to the terms of this Agreement, such notice shall be deemed to have been sufficiently given when mailed by United States Mail, certified mail, return receipt requested, addressed as follows:

To the County:           Union County  
                                Attn: County Manager  
                                500 N. Main Street, Suite 919  
                                Monroe, NC 28112

To the Municipality:   Town of Mineral Springs  
                                Attn: Mayor  
                                PO Box 600  
                                Mineral Springs, NC 28108

**IN WITNESS WHEREOF**, the parties hereto, acting under authority of their respective governing bodies, have hereunto set their hands and seals and have caused this Agreement to be duly executed, this the day and year first above written.

**UNION COUNTY**

**Town of Mineral Springs**

By: \_\_\_\_\_ (SEAL)  
Brian W. Matthews, County Manager

By: \_\_\_\_\_ (SEAL)  
Frederick Becker, Mayor

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
Finance Officer

\_\_\_\_\_  
Date



# TURNING POINT, INC.

P.O. Box 952 • Monroe, NC • 28111

704.283.9150  turningpointnc.org



Domestic Violence: 704.283.7233 Sexual Assault 704.283.7770

FYI  
July 10, 2025

June 30, 2025

Mayor Rick Becker  
Town of Mineral Springs  
3506 Potter Road South  
PO Box 600  
Mineral Springs, NC 28108

Dear Mayor Becker:

Turning Point is so grateful for the loyal and generous support of the Town of Mineral Springs. As a Turning Point partner, I wanted to share an update with you that outlines our work over the past year.

This past year was a challenging one for our team, as we have remained full at the shelter for most of the year, have seen a 23% increase in the number of kids seen at the Tree House Children's Advocacy Center, and have seen very difficult and intense cases of abuse and violence. But as we move into a new fiscal year, we are filled with renewed hope and determination. The generous support of the Town of Mineral Springs continues to fund our vital programs and expand our reach, ensuring more survivors can access the help they need.

Below are some details about Turning Point's impact:

## Domestic Violence Shelter

- ❖ 1,200 domestic violence survivors received in and out-of-shelter services.
- ❖ We provided 20,968 meals.
- ❖ We received 729 crisis calls.
- ❖ We provided 1,203 referrals/resources.
- ❖ We provided 1,480 hours of professional counseling.
- ❖ We provided our Teen Dating Violence prevention program to 1,307 teens ages 13-18.
- ❖ 97% of adult domestic survivors receiving shelter moved into safe housing when completing the shelter program.
- ❖ 100% of adult domestic violence survivors who received professional counseling showed decreased depression on the Beck Depression Inventory pre/post-tests.

Hope & Healing  
LIVE HERE



**FYSB** Family & Youth  
Services Bureau

Family Violence Prevention  
& Services Program

**United  
Way**  
United Way  
of Central Carolinas

**NC\*DOA**  
Department of Administration  
Council for Women &  
Youth Involvement

Tax I.D. #58-1698701



- ❖ 100% of the teens who received our Teen Dating Violence curriculum increased their ability to recognize unsafe situations.
- ❖ 100% of incarcerated adults participating in Turning Point's group counseling reported feeling less isolated.
- ❖ 100% of children participating in the HERO program were able to identify healthy ways to express anger, anxiety and other feelings.

#### Tree House Children's Advocacy Center

- ❖ We served 393 primary and 283 secondary victims.
- ❖ We provided 236 forensic interviews.
- ❖ We provided 151 medical exams.
- ❖ We provided 517 referrals/resources.
- ❖ 679 elementary-aged school children received the Empower Me child sexual abuse prevention program.
- ❖ 96% of caregivers reported that the Tree House facilitated healing for their child and family.
- ❖ 96% of clients reported reduced trauma after their Tree House visit.
- ❖ 100% of professionals working with the Tree House CAC believe clients benefit from the collaborative approach of the Tree House Multi-Disciplinary Team.

#### Sexual Assault Resource Center

- ❖ We received 206 crisis calls.
- ❖ We served 56 primary and secondary victims.
- ❖ We provided 284 personal advocacy services.
- ❖ Our hospital companions/advocates provided 2,558 hours of support services.
- ❖ 100% of sexual assault survivors provided crisis intervention and advocacy services articulated at least one action available to them to enhance their safety and emotional support.
- ❖ 100% of sexual assault survivors report satisfactory support provided at the hospital.

The number of Hispanic clients we serve has increased year-over-year, and we attribute that to our concerted effort to reach out to every facet of our community to ensure that everyone who needs us not only knows we are here to serve them, but is assured that our team is culturally competent and can provide services that reflect and honor the unique experience of every client. We partner with organizations like the Latino Coalition, Kiran, Inc., Safer Communities Ministry, Carolina's Care Partnership and others, to maximize our ability to reach marginalized communities and work together to ensure gaps in service are filled, and that all survivors have a safe place to land and seek healing.





With steadily increasing numbers of clients seeking our support, we know it is vital that our community engagement team remains highly active in recruiting volunteers and in-kind donations to preserve our funding and bring our community into the fold of our mission. Over the last year, Turning Point received \$46,645 in donated products and services, had 870 volunteers and 7,747 total volunteer hours. Our valuable volunteers are doing shelter room makeovers, providing food and decorations for holidays for clients, providing childcare so mothers can attend counseling and the classes that we provide, they are providing activities for the children and the moms in the shelter so they can bond as they heal, and they are providing vital supplies for our programs, allowing us to reallocate those funds to other uses. Our volunteer hospital sexual assault companions ensure that we are able to respond 24/7 when a survivor needs us.

As we enter a new fiscal year, we are looking forward to embarking on a capital campaign to relocate our Tree House and Sexual Assault Resource Center (currently housed at a rental facility) to our shelter property. Below is an outline of our plans:

### Current Challenges

Our existing operational model presents several challenges:

- **Limited Capacity:** The Tree House Children's Advocacy Center can currently serve only one family at a time, leading to delays in response and critical support services, and the risk of lost evidence.
- **Fragmented Services:** Domestic violence, child abuse and sexual assault do not happen in a vacuum and there is often crossover in client needs throughout our programs. Operating from separate locations leads to service fragmentation, making it difficult to provide effective, efficient and comprehensive services, and adds additional barriers for clients seeking safety and support. This separation not only drains financial resources but also limits our ability to offer holistic, integrated care to families in crisis.
- **Lack of Space for Community Partners:** Survivors often face overwhelming barriers when seeking safety and justice, including navigating multiple agencies in different locations, causing increased risk of harm and re-traumatization.
- **Financial Strain:** We spend over \$41,000 annually on rent for the Tree House, funds that could be redirected to direct services if we owned our facility.
- **Aging Facility:** Our shelter facility is a lifeline for survivors, but it is outdated and unable to accommodate the increasing demand for services. Our office space, built 25 years ago, lacks the infrastructure to support our growing team and the evolving needs of those we serve.

### Our Vision: The Turning Point Healing and Restoration Center

By uniting our services under one roof, we aim to:

- **Increase Capacity:** A larger, more modernized shared facility will allow us to serve multiple families simultaneously at the Tree House, allowing us to provide a more rapid response to suspected child abuse cases, reducing wait times and improving outcomes.



- **Enhance Collaboration:** Co-locating our teams will foster better communication and integrated care plans, reducing the risk of siloed operations.
- **Provide On-Site Partner Services:** Dedicated office space for community partners will enable survivors to access multiple services in one visit, addressing various needs efficiently, preventing re-traumatization and reducing potential dangers associated with traveling to multiple locations.
- **Financial Efficiency:** Eliminating rental expenses will free up resources to be invested directly into programs and services for survivors.

We can't wait to keep the council updated on our progress and the impact it will have on the survivors we serve!

Thank you for your partnership and for reminding survivors that their community is behind them on their journey to healing. We are truly humbled and grateful for your support!

Warm wishes,



Jessie Lindberg  
Executive Director

