

**TOWN OF BLACK MOUNTAIN  
ABC BOARD MEETING  
JULY 18, 2024  
AGENDA**

1. Call to order
2. Conflicts-of-Interest per NCGS 18B-201(f), (g), (h), (j), and (k).
3. Citizen's Comments.
4. Town Clerk Wesley Barker to administer the oath of office to Sharon Tabor for her second term.
5. Consent Agenda:
  - A. Minutes of the June 20, 2024 Meeting
  - B. Finance Report for June, 2024.
  - C. Store Manager's Report

6. Old Business:

7. New Business:

A. Discuss Chief Parker's suggestion for "safety enhancement" of cameras from Flock safety.

8. Adjourn

**Notes:** A. Terms of Members of the Black Mountain Board

- |                   |                   |
|-------------------|-------------------|
| 1. Sharon Tabor   | Expires July 2024 |
| 2. Amanda Nichols | Expires July 2025 |
| 3. Larry Harris   | Expires July 2026 |

B. Future meeting dates:

August 15, 2024, September 19, 2024, October 17, 2024

**TOWN OF BLACK MOUNTAIN**

**ABC BOARD MEETING**

**JUNE 20, 2024**

In accordance with General Statute 18B-201, it is the duty of every board member to avoid both conflicts of interest and appearances of conflicts.

The Town of Black Mountain ABC Board held its monthly meeting on June 20, 2024 at the Black Mountain ABC store. Attending the meeting were board chair Larry Harris, and board members Amanda Nichols and Sharon Tabor. Also present were General Manager Randy Reece and Finance Officer Joan Morris. The meeting was called to order at 3:00 pm by Mr. Harris.

**CONSENT AGENDA**

No corrections were noted on the May 16, 2024 minutes.

Discussion of the financials for May 2024.

The consent agenda was **APPROVED**.

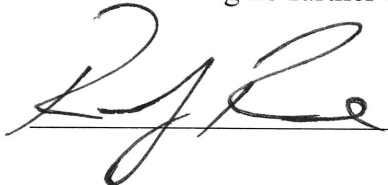
**OLD BUSINESS**

Upon motion duly made by Sharon Tabor and seconded by Amanda Nichols, the Board voted 3-0 to approve the Budget and Budget Message for 2024/2025.

**NEW BUSINESS**

Upon motion duly made by Amanda Nichols and seconded by Sharon Tabor the Board voted to approved 3-0 employee pay increases of 6% to begin July 1, 2024.

There being no further business the meeting was adjourned at 3:30 p.m.

  
\_\_\_\_\_  
General Manager

  
\_\_\_\_\_  
Board Chair

## SALES REPORT

### JUNE 2024

Sales for June 2024.....\$343,710.00  
(above includes \$66,208.00 mixed beverage sales),

Wine and Mixer Sales.....\$977.00  
(not included above)

Total Sales.....\$344,687.00

Sales for June 2023.....\$335,0942.00  
(above includes 54,989.00 MXB & \$964.00 Wine/Mixer sales)

A decrease of -1.8%.....-\$6256.00

The State was down -5.15 %

(The State does not include wine and mixer sales in their monthly sales report)

**Black Mountain ABC**  
**Profit & Loss Prev Year Comparison**  
**June 2024**

	Jun 24	Jun 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
401 · Liquor Sales	285,798.54	294,988.91	-9,190.37	-3.1%
402 · Wines & Mixer Sales	976.96	964.20	12.76	1.3%
405 · Mixed Beverage Sales	57,911.20	54,989.28	2,921.92	5.3%
<b>Total Income</b>	344,686.70	350,942.39	-6,255.69	-1.8%
<b>Cost of Goods Sold</b>				
531 · NCDR 30% Excise Tax	79,250.00	81,993.00	-2,743.00	-3.4%
532 · County Rehab Tax - 5 Cent per	847.33	835.93	11.40	1.4%
536 · MXB tax Health & Human Services	497.00	509.82	-12.82	-2.5%
537 · MXB tax-(Dept.Rev.)	4,970.00	5,097.00	-127.00	-2.5%
601 · Sur Tax/Bailment	6,220.50	6,013.80	206.70	3.4%
608 · Cost of Goods Sold Liquor	173,164.78	218,989.56	-45,824.78	-20.9%
609 · Cost of Goods Sold Wine/Mixers	337.24	743.05	-405.81	-54.6%
<b>Total COGS</b>	265,286.85	314,182.16	-48,895.31	-15.6%
<b>Gross Profit</b>	79,399.85	36,760.23	42,639.62	116.0%
<b>Expense</b>				
6560 · Vacation Pay	1,603.48	2,815.33	-1,211.85	-43.0%
701 · Salaries and Wages	17,249.29	18,849.28	-1,599.99	-8.5%
704 · Per Diem Board Members	750.00	750.00	0.00	0.0%
705 · Payroll Tax	3,294.32	1,385.40	1,908.92	137.8%
706 · Retirement	2,019.85	19,514.18	-17,494.33	-89.7%
707 · Employee Hospital Insurance	2,429.66	2,789.40	-359.74	-12.9%
708 · Cash Over and Short	93.63	0.00	93.63	100.0%
710 · Rent of Equipment	110.97	110.97	0.00	0.0%
711 · Depreciation	2,234.75	1,613.15	621.60	38.5%
712 · Building Repairs & Maintenance	8,995.00	953.40	8,041.60	843.5%
714 · Utilities	1,483.63	1,314.85	168.78	12.8%
715 · Telephone	378.57	373.15	5.42	1.5%
720 · Insurance	1,061.17	1,061.17	0.00	0.0%
722 · Store Supplies	1,255.11	1,065.62	189.49	17.8%
730 · Office Supplies	247.45	24.83	222.62	896.6%
732 · Cleaning Supplies	62.00	0.00	62.00	100.0%
738 · Postage	274.35	0.00	274.35	100.0%
741 · Professional Fees	0.00	250.00	-250.00	-100.0%
742 · Dues and Subscriptions	533.00	507.00	26.00	5.1%
775 · Bank Service Charges	586.74	194.78	391.96	201.2%
776 · Bank Charges/Credit Cards	4,741.56	4,266.64	474.92	11.1%
780 · Miscellaneous	0.00	9.00	-9.00	-100.0%
794 · ask accountant	-7,092.16	0.00	-7,092.16	-100.0%
<b>Total Expense</b>	42,312.37	57,848.15	-15,535.78	-26.9%
<b>Net Ordinary Income</b>	37,087.48	-21,087.92	58,175.40	275.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
410 · Interest Income	0.00	717.28	-717.28	-100.0%
411 · NCCapitalManagementTrust	2,160.41	0.00	2,160.41	100.0%
<b>Total Other Income</b>	2,160.41	717.28	1,443.13	201.2%

# Black Mountain ABC

## Profit & Loss Prev Year Comparison

June 2024

	Jun 24	Jun 23	\$ Change	% Change
<b>Other Expense</b>				
790 · Distributions Black Mtn Police	5,500.00	5,500.00	0.00	0.0%
791 · Distribution First at BlueRidge	6,400.00	6,400.00	0.00	0.0%
792 · Distributions Buncombe County	23,400.00	-7,133.00	30,533.00	428.1%
793 · DistributionTown of Blk Mtn	70,125.00	-21,500.00	91,625.00	426.2%
796 · Distribution to William's Place	0.00	1,600.00	-1,600.00	-100.0%
<b>Total Other Expense</b>	<u>105,425.00</u>	<u>-15,133.00</u>	<u>120,558.00</u>	<u>796.7%</u>
<b>Net Other Income</b>	<u>-103,264.59</u>	<u>15,850.28</u>	<u>-119,114.87</u>	<u>-751.5%</u>
<b>Net Income</b>	<u><u>-66,177.11</u></u>	<u><u>-5,237.64</u></u>	<u><u>-60,939.47</u></u>	<u><u>-1,163.5%</u></u>