

**Fairmont Board of Commissioners  
Regular Meeting Agenda**

Date: May 16, 2023

Time: 6:00 p.m.

Place: Fairmont-South Robeson Heritage Center

**CALL TO ORDER**

**Invocation – Rev. Emily Davis, Pastor of Trinity-Berea Methodist Charge of Clio, SC**

**Pledge of Allegiance**

**Mayor's Presentations** - Recognition of FHS/Duke Football Standout – Jordan Waters  
Big Booster Certificates - Teresa Floyd, Simply Beautiful Salon  
Jim and Marion Rainey, Rainey's Secondhand Shop

**I. Approval of Agenda**

**II. Public Comment Period/Citizens Appearance** - Anyone wishing to come before the board must place their name and topic of discussion on the list before the meeting begins. The Public Comment period is thirty minutes, and each speaker will be given five minutes to speak. There will be no discussion with the board.

**III. Consent Agenda** – These items will be adopted with one vote.

- a. Approval of Minutes – Regular Meeting, April 18, 2023
- b. Ordinance 23-238 – Budget Amendment #9
- c. Approval of FY 22-23 Audit Contract with S. Preston Douglas & Associates.

**IV. Old Business**

- a. None

**V. New Business**

- a. Appointment of Planning Board members.
- b. Historical Marker proposal for David & Earl Britt – presented by James L. Pate.

**VI. Comments**

- a. Board of Commissioners and Mayor
- b. Town Manager

**VII. Adjournment**

**VIII. Community Announcements**

- a. Saturday, May 20 – Summer Business Expo, 9:00 a.m. to 3:00 p.m., Downtown.
- b. Monday, May 29 – Town offices closed in observance of Memorial Day.
- c. Monday, May 29 – Memorial Day Ceremony, 12:00 noon, Heritage Center. Guest Speaker NC Senator Danny Britt.
- d. Thursday, June 8 – Fairmont Planning Board meeting, 6:00 p.m., Heritage Center.
- e. Tuesday, June 6 – Budget Workshop, 6:00 p.m., Heritage Center.
- f. Saturday, June 10 – Senior Bingo, 12:00 noon to 2:00 p.m., Heritage Center.
- g. Monday, June 19 – Town offices closed in observance of Juneteenth.
- h. Tuesday, June 20 – Regular Town Board Meeting and Budget Public Hearing, 6:00 p.m., Heritage Center.

Respectfully submitted,

  
Jerome Chestnut, Town Manager

The Fairmont Board of Commissioners held their regular meeting on Tuesday, April 18, 2023, at 6:00 p.m. in the Fairmont-South Robeson Heritage Center with Mayor Charles Kemp presiding. Commissioners present were J.J. McCree, Terry Evans, Melvin Ellison, Jan Tedder-Rogers, and Heather Seibles. Commissioner Clarence McNeill, Jr. was absent. Staff present included Town Manager Jerome Chestnut, Town Clerk Jenny Larson, Town Attorney Jessica Scott, Public Works Director Ronnie Seals, and Police Chief Jonathan Edwards. Several citizens were also present including Copeland Jacobs, Dr. Leslie Sessoms, Mike Brill, Leon Burden, Mary Hernandez, Jan Sellers, Phillip and Helene Wall.

**Call to Order and Invocation**

Mayor Charles Kemp called the meeting to order at 6:03 p.m. Rev. Dr. Leslie Sessoms, Co-Founder and President of Ministers for Justice gave the invocation, which was followed by the Pledge of Allegiance.

**Mayor's Presentations**

Mayor Kemp recognized the following Big Business Boosters for opening businesses or improving buildings in town: Phillip and Helene Wall – Fig Tree Inn, Jan Sellers/Betsy Harrington – Downtown building owners, Mary Hernandez – Melecio's Fiesta Bar, and Maurice Townsend – The Picnic/Barber Shop.

**Public Hearing – Curfew Ordinances**

Commissioner Evans made a motion to go into Public Hearing to discuss the Curfew Ordinance at 6:13 p.m. Commissioner Ellison seconded the motion and it passed unanimously.

Town Manager Jerome Chestnut stated the curfew ordinance changes include keeping a computer file of all minors who have violated the curfew ordinance, imposing a misdemeanor fine not to exceed \$100, and any minor who violates the ordinance is subject to being judged delinquent.

Commissioner Evans made a motion to come out of Public Hearing at 6:20 p.m. Commissioner Ellison seconded the motion and it passed unanimously.

**Approval of Agenda**

Commissioner Evans made a motion to approve the agenda. Commissioner Seibles seconded the motion and it passed unanimously.

**Public Comment Period/Citizens Appearance**

There was no public comment this month.

**Consent Agenda**

Upon motion by Commissioner Seibles and seconded by Commissioner Ellison, it was unanimously voted to adopt the following consent agenda items:

- a. Approval of Minutes – Regular Meeting, March 21, 2023
- b. Ordinance 23-234 – Budget Amendment #8 - \$37,794
- c. Ordinance 23-235 – Project Budget Ordinance for SCIF Library Grant - \$500,000.
- d. Ordinance 23-236 – Project Budget Ordinance for LISC DOJ Rural Violent Crime Reduction Police Grant - \$150,000.

Signed copies of the ordinances are hereby incorporated by reference and made a part of these minutes.

**Old Business**

Ordinance 23-237 - Adopt revised Curfew ordinance.

Town Manager Jerome Chestnut asked the board to adopt the revised curfew ordinance. The curfew ordinance changes include keeping a computer file of all minors who have violated the curfew ordinance, imposing a misdemeanor fine not to exceed \$100, and any minor who violates the ordinance is subject to being judged delinquent.

Commissioner Evans made a motion to adopt Ordinance 23-237 Curfew ordinance amendments. Commissioner Seibles seconded the motion and it passed unanimously. A signed copy of the ordinance is hereby incorporated by reference and made a part of these minutes.

**New Business**

Resolution 23-04 – Designated Official for ABC Commission for ABC permit signatures.

Town Manager Jerome Chestnut asked the board to designate the position of Town Manager as the designated official for the ABC Commission to sign ABC permit applications. Commissioner Seibles made a motion to adopt Resolution 23-04 – Designated Official for ABC Commission for ABC permit signatures. Commissioner Evans seconded the motion and it passed unanimously. A signed copy of the resolution is hereby incorporated by reference and made a part of these minutes.

Announcement of the LISC DOJ Rural Violent Crime Reduction Police Grant.

Mike Brill with NC Youth Violence Prevention Center, and Leon Burden with the Colors of Life, announced the Fairmont Police Department is receiving a \$150,000 LISC DOJ Rural Violent Crime Reduction grant. This grant will be used to offset salary and fringe costs for police officers, purchase crime analysis software, cameras, radios, and license plate readers and conduct community engagement.

Announcement of the 2023 NCDOT Bicycle Helmet Initiative.

Town Manager Jerome Chestnut announced that the town has received a 2023 NCDOT Bicycle Helmet Initiative grant. The police department will receive 50 helmets in various sizes to give out to children in the community. The Fairmont Rotary Club will receive 100 helmets and will partner with the police department for an event later in the year to fit kids for the free helmets.

**Commissioner and Mayor Comments**

The commissioners thanked the citizens for coming to the meeting and are excited about Fairmont's future. Commissioner Evans thanked everyone for their show of support following the passing of his son. Commissioner Tedder-Rogers encouraged everyone to visit Fairmont's recently remodeled ABC store.

Mayor Kemp made the following statement:

I'd like to add a few additional comments to those I made at the start of our meeting as anyone who is observant has seen downtown Fairmont has begun to change and improve since January 2022. Passers-through may not have noticed but those of us who live, and work here must certainly have. New businesses such as The Picnic, The Barber Shop, Rainey's 2<sup>nd</sup> hand shop, several beauty shops, Melecio's restaurant, The Fig Tree Inn, remodeled ABC Store, a brand-new medical facility, and the improvements being done to some vacant stores are all perfect examples that Fairmont is on the move. Fairmont's downtown and, in a larger sense, our entire community is undergoing an attitude change. Gone, or going, is the "woe is us" philosophy. What is now the current trend is "Wow! What's up next"! There is much more to come, more progress, more innovation, more positive changes. When Mr. Chestnut initiates code enforcement procedures and begins efforts, there will be even more positive signs emerging. Yes, right now and tomorrow is an exciting time to be in Fairmont. Stand by for more great things.

**Town Manager Comments**

Town Manager Jerome Chestnut appreciates the personal investment being made in Fairmont.

**Announcements**

Wednesday, April 19 – Job Fair, 10:00 a.m. to 2:00 p.m., Heritage Center.

Thursday, April 20 – RCCCC Food Box Distribution, 9:30 a.m., Morro Street

Tuesday, April 25 – Town Issue Forum, 6:00 p.m., RCMA meeting at 7:00 p.m., Heritage Center.

Saturday, April 29 – River Voices Concert, 4 to 7 p.m., Community Park.

Thursday, May 4 – Fairmont Planning Board meeting, 6:00 p.m., Heritage Center.

Saturday, May 6 – May Day Fun Festival, 10:30 a.m. Downtown.

Tuesday, May 9 – Budget Workshop, 6:00 p.m., Heritage Center.

Saturday, May 13 – Senior Bingo, 12:00 noon to 2:00 p.m., Heritage Center.

**Adjournment**

Commissioner Evans made a motion to adjourn the meeting at 6:52 p.m. Commissioner Ellison seconded the motion and it passed unanimously.

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Jennifer H. Larson  
Town Clerk

TOWN OF FAIRMONT  
 2022-2023 BUDGET ORDINANCE  
 AMENDMENT # AGENDA ITEM  
 23-238

III - B

WHEREAS, the Board of Commissioners of the Town of Fairmont, previously approved the Annual Budget Ordinance 22-211; and

WHEREAS, it is necessary to make amendments to the budget to reflect additional revenue and expenditures for Fiscal Year 2022-2023.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Town of Fairmont, North Carolina that:

SECTION 1. General Fund Expenditures transfers in the amount of \$38,522.00 are shown as follows:

Code Number	Description/Object of Expenditure	Decrease	Increase
10-410-0200	COUNCIL SALARIES	\$ 2,100.00	\$ -
10-410-0500	COUNCIL FICA	\$ 160.00	\$ -
10-412-0200	ADMINISTRATION SALARIES	\$ 18,205.00	\$ -
10-412-0500	ADMINISTRATION FICA	\$ 1,443.00	\$ -
10-412-0700	ADMINISTRATION RETIREMENT	\$ 2,306.00	\$ -
10-412-0800	ADMINISTRATION 401K	\$ 942.00	\$ -
10-420-0200	CLERK SALARIES	\$ -	\$ 2,558.00
10-420-0500	CLERK FICA	\$ -	\$ 195.00
10-420-0700	CLERK RETIREMENT	\$ -	\$ 313.00
10-420-0800	CLERK 401K	\$ -	\$ 110.00
10-440-0200	FINANCE SALARIES	\$ -	\$ 395.00
10-470-0400	LEGAL FEES	\$ -	\$ 2,100.00
10-490-0400	PLANNING PROFESSIONAL SERVICES	\$ -	\$ 3,618.00
10-500-0200	BUILDINGS SALARIES	\$ -	\$ 3,144.00
10-500-0500	BUILDINGS FICA	\$ -	\$ 219.00
10-500-0700	BUILDINGS RETIREMENT	\$ -	\$ 384.00
10-500-0800	BUILDINGS 401K	\$ -	\$ 140.00
10-510-0200	POLICE SALARIES	\$ -	\$ 3,090.00
10-512-0200	DISPATCH SALARIES	\$ 5,776.00	\$ -
10-512-0400	DISPATCH FICA	\$ 442.00	\$ -
10-530-1100	FIRE TRAINING	\$ -	\$ 200.00
10-530-1700	FIRE M/R VEHICLES	\$ 6,070.00	\$ -
10-560-0200	STREETS SALARIES	\$ -	\$ 6,728.00
10-560-0500	STREETS FICA	\$ -	\$ 1,267.00
10-560-0700	STREETS RETIREMENT	\$ -	\$ 299.00
10-560-0800	STREETS 401K	\$ -	\$ 949.00
10-560-1600	STREETS M/R EQUIPMENT	\$ -	\$ 1,000.00
10-560-3300	STREETS DEPT SUPPLIES	\$ ,000.00	\$ -
10-620-3300	RECREATION DEPT SUPPLIES	\$ -	\$ 78.00
10-620-5700	RECREATION ACTIVITIES	\$ 78.00	\$ -
10-650-0101	MAY DAY FESTIVAL	\$ -	\$ 1,735.00
	TOTAL	\$ 38,522.00	\$ 38,522.00

SECTION VI. Water/Sewer Fund Expenditures transfers in the amount of \$87,308.00 are shown as follows:

Code Number	Description/Object of Expenditure	Decrease	Increase
30-720-0200	WATER/SEWER ADMIN SALARIES	\$ -	\$ 8,524.00
30-720-0500	WATER/SEWER ADMIN FICA	\$ -	\$ 526.00
30-720-0700	WATER/SEWER ADMIN RETIREMENT	\$ -	\$ 1,042.00
30-720-0800	WATER/SEWER ADMIN 401k	\$ -	\$ 339.00
30-812-0200	WATER TREATMENT SALARIES	\$ -	\$ 15,949.00
30-812-0500	WATER TREATMENT FICA	\$ -	\$ 1,210.00
30-812-0700	WATER TREATMENT RETIREMENT	\$ -	\$ 1,950.00
30-812-0800	WATER TREATMENT 401K	\$ -	\$ 780.00
30-812-1100	WATER TREATMENT TELEPHONE	\$ -	\$ 51,988.00
30-818-0200	WATER MAINTENANCE SALARIES	\$ 11,142.00	\$ -
30-818-0500	WATER MAINTENANCE FICA	\$ 852.00	\$ -
30-818-0700	WATER MAINTENANCE RETIREMENT	\$ 1,363.00	\$ -
30-818-0800	WATER MAINTENANCE 401K	\$ 574.00	\$ -
30-818-3300	WATER MAINTENANCE 401K	\$ -	\$ 3,000.00
30-822-0200	SEWER TREATMENT SALARIES	\$ 38,620.00	\$ -
30-822-0500	SEWER TREATMENT FICA	\$ 3,428.00	\$ -
30-822-0600	SEWER TREATMENT GROUP INSURANCE	\$ 10,375.00	\$ -
30-822-0700	SEWER TREATMENT RETIREMENT	\$ 5,613.00	\$ -
30-822-0800	SEWER TREATMENT 401K	\$ 2,295.00	\$ -
30-822-1100	SEWER TREATMENT WORKERS COMP	\$ -	\$ 2,000.00
30-828-0200	SEWER MAINTENANCE SALARIES	\$ 10,858.00	\$ -
30-828-0500	SEWER MAINTENANCE FICA	\$ 868.00	\$ -
30-828-0700	SEWER MAINTENANCE RETIREMENT	\$ 1,320.00	\$ -
	TOTAL	\$ 87,308.00	\$ 87,308.00

Adopted this 16th day of May 2023.

\_\_\_\_\_  
Charles Kemp, Mayor

Attest:

\_\_\_\_\_  
Jennifer H. Larson, Town Clerk



AGENDA ITEM

III-C

**S. Preston Douglas & Associates, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

American Institute of CPAs  
N. C. Association of CPAs

May 8, 2023

To the Honorable Mayor and  
Members of Town Council  
and the Finance Officer

Town of Fairmont, North Carolina  
Post Office Box 248  
Fairmont, NC 28340

We are pleased to confirm our understanding of the services we are to provide Town of Fairmont, North Carolina for the year ended June 30, 2023. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Fairmont, North Carolina as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Fairmont, North Carolina'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 our engagement, we will apply certain limited procedures to Town of Fairmont, North Carolina'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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Law Enforcement Officers' Special Separation Allowance
- 3) Other Postemployment Benefits – Schedule of Funding Progress and Employer Contributions
- 4) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset)
- 5) Schedule of Contributions - Local Government Employees' Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Fairmont, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) The combining and individual fund statements
- 2) Budgetary schedules
- 3) Other schedules
- 4) Schedule of Expenditures of Federal and State Awards

### **Audit Objective**

The objective of our audit is the expression of opinions as to 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 objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Mayor and Members of Town Council of the Town of Fairmont, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.



Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, 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 major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Fairmont, North Carolina's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Fairmont, North Carolina's major programs. The purpose of these procedures will be to express an opinion on Town of Fairmont, North Carolina's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Fairmont, North Carolina in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we 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 we are 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, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

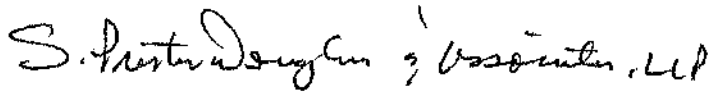
The audit documentation for this engagement is the property of S. Preston Douglas & Associates, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Local Government Commission or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of S. Preston Douglas & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Local Government Commission or its designee. The Local Government Commission or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately August 1, 2023 and to issue our reports no later than October 31, 2023. Lee Grissom, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us 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, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Fairmont, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully yours,



S. Preston Douglas & Associates, LLP  
Lumberton, North Carolina

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Fairmont, North Carolina.

Finance Officer's signature: \_\_\_\_\_

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

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

Mayor's signature: \_\_\_\_\_

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

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

The	Governing Board MAYOR AND COMMISSIONERS
of	Primary Government Unit TOWN OF FAIRMONT, NORTH CAROLINA
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name S. PRESTON DOUGLAS & ASSOCIATES, LLP
	Auditor Address 907 N. WALNUT STREET, LUMBERTON, NC 28358

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
JENNY LARSON	FINANCE OFFICER	jlanson@fairmontnc.gov

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

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

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

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

**PRIMARY GOVERNMENT FEES**

Primary Government Unit	TOWN OF FAIRMONT, NORTH CAROLINA
Audit Fee	\$ 15,000.00
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

**DPCU FEES (if applicable)**

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

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm* S. PRESTON DOUGLAS & ASSOCIATES, LLP	
Authorized Firm Representative (typed or printed)* LEE GRISSOM, CPA	Signature*
Date*	Email Address* lgrissom@spdouglas.com

**GOVERNMENTAL UNIT**

Governmental Unit* TOWN OF FAIRMONT, NORTH CAROLINA	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* CHARLES KEMP, MAYOR	Signature*
Date	Email Address ckemp@fairmontnc.gov

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

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

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

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

Primary Governmental Unit Finance Officer* (typed or printed) JENNIFER H. LARSON	Signature*
Date of Pre-Audit Certificate*	Email Address* jlarson@fairmontnc.gov

# TOWN OF FAIRMONT

421 South Main Street • P.O. Box 248  
Fairmont, NC 28340

Phone: (910) 628-9766

Email: fairmontnc@bellsouth.net  
www.fairmontnc.com

Fax: (910) 628-6025

AGENDA ITEM           V-A          

**DATE:** May 10, 2023  
**TO:** Honorable Mayor & Board of Commissioners  
**FROM:** Jenny Larson, Town Clerk/Finance Director  
**RE:** Appointments to the Planning Board

The following Planning Board members' terms expire in May 2023:

Phostenia McCrimmon  
Marcus Thompson  
Willie Grissett (out of town member)

The planning board members serve three year terms. Phostenia McCrimmon and Willie Grissett are willing to serve another term if that is the pleasure of the board. I never received a response from Marcus Thompson and he has been unable to attend any of the recent planning board meetings.

**Jenny Larson**

---

**From:** Jim Pate <jlpatejr03@gmail.com>  
**Sent:** Friday, May 5, 2023 8:38 AM  
**To:** Jenny Larson  
**Subject:** Request inclusion on May agenda

Ms. Larson:

Please include my name, James L. Pate, in the new business section of the May meeting of the Fairmont Board of Commissioners. I wish to present a proposal seeking the town's support to create and erect a non-state historical marker to recognize two Fairmont attorneys, brothers David and Earl Britt, for their distinguished careers in the state and federal judiciary.

I am prepared to answer questions about laws and regulations by the N.C. Department of Archives and History pertaining to the creation and placement of historical markers that are not part of the department's highway history marker program, and why a locally funded marker is preferable.

I will provide documentation to the board members on cost by an Ohio foundry that makes many highway history markers seen across the nation, for states and private entities, as well as proposed sign text, specifications and a photograph of the proposed sign size and style.

Thank you for your time and consideration in this matter.

Please confirm receipt of this e-mail.

Thanks again.

Jim Pate

# *TOWN OF FAIRMONT*

## *MONTHLY REPORTS*



*MAY 2023*



# Fairmont Police Department

## Monthly Police Department Report

Date:	May 4, 2023	To:	Jerome Chestnut
Ref:	Monthly Report for 2023	From:	Jon Edwards, Chief of Police

## Breakdown of Month Statistics-Police

Type of Service/ Activity	Jan. 2023	Feb. 2023	Mar. 2023	Apr 2023	May 2023	June 2023	July 2023	Aug. 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Yr to Date
Missing/Runaway	1	2	0	1									
Arrests	5	8	7	4									
Accidents	10	6	6	6									
Citations	39	52	13	5									
Thefts	8	11	9	8									
Homicides/Suicide	0	0	0	0									
Robberies	0	0	0	0									
B & E	3	7	4	9									
Assaults	1	3	1	4									
Narcotics	2	5	0	1									
Subpoenas Served	13	9	17	16									
Vandalism	7	5	3	2									
Cash Value of Recovered Property	11,800	10,153.08	144.99	2020.00									
All Other	14	18	17	15									

\*\*Note\*\*: (S) stands for Suicide





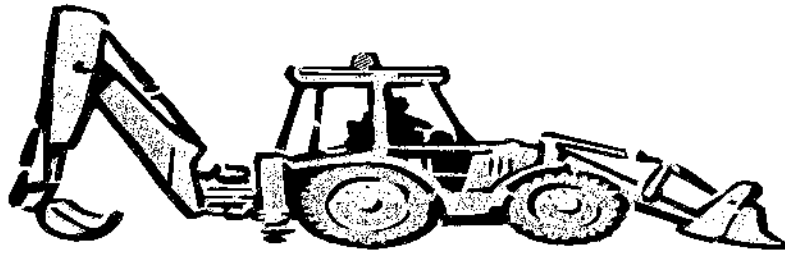
**FAIRMONT FIRE DEPARTMENT**

**MONTHLY REPORT: APRIL 2023**

**PREPARED BY: VERONICA HUNT, ADMINISTRATIVE FIRE CHIEF**

<b>EVENT</b>	<b>STATISTIC</b>
<b>STRUCTURE FIRES</b>	<b>0</b>
<b>FIRE ALARMS</b>	<b>3</b>
<b>VEHICLE/AUTO FIRES</b>	<b>0</b>
<b>MOTOR VEHICLE ACCIDENT</b>	<b>5</b>
<b>TREE, GRASS, BRUSH, ETC. OUTSIDE FIRES</b>	<b>1</b>
<b>UTILITY LINE DOWN</b>	<b>0</b>
<b>TREE DOWN</b>	<b>0</b>
<b>ASSISTANCE TO OTHER AGENCIES</b>	<b>1 (EMS) 1 (FIRE)</b>
<b>ELECTRICAL/LINE FIRES</b>	<b>0</b>
<b>TRAFFIC CONTROL</b>	<b>0</b>
<b>DUMPSTER FIRES</b>	<b>0</b>
<b>GAS LEAKS</b>	<b>0</b>
<b>SERVICE CALL</b>	<b>0</b>
<b>ELECTRICAL HAZARD</b>	<b>0</b>
<b>TOTAL FIRE CALLS</b>	<b>11</b>

# TOWN OF FAIRMONT



## Monthly Report

Gasoline On Hand  
Gals 6877

Month of April  
2023

Counter		Pres. Reading	Past Reading	
A-1	Reggle	27445.0	27407.4	37.6 Sewer
A-2	Ronnie	47857.5	47706.2	151.3 PWA
A-3	Spare	19158.8	19158.8	0.0 Water
A-4	Howard	28211.1	28166.7	44.4 Sewer
A-5	Spare	17814.9	17814.9	0.0 Water
A-6	Spare	8941.7	8941.7	0.0 Water
A-7	Alan	14606.3	14606.3	0.0 St
A-8	Spare	35630.5	35630.5	0.0 Police
A-9	Johnny	27715.9	27693.5	22.4 Sewer
A-10	Spare	27327.4	27327.4	0.0 Sewer
B-1	Fire	21266.0	21266.0	0.0 Fire
B-2	#132 Spare	19018.6	19018.6	0.0 Police
B-3	K. Bullard	36462.8	36290.5	172.3 Police
B-4	Spare	28695.0	28695.0	0.0 St
B-5	Police	34072.5	33874.6	197.9 Police
B-6	Inmate Van	28381.0	28277.3	103.7 PWA
B-7	R. Gibson	26098.1	25984.9	113.2 Police
B-8	Tommy	32074.5	31928.5	146.0 Water
B-9	J. Edwards	27130.4	26999.6	130.8 Police
B-10	Spare	23256.5	23256.5	0.0 Police
C-1	24	30192.0	30138.1	53.9 Water
C-2	C. Maynor	36298.7	36145.6	153.1 Water
C-3	Spare	13485.8	13485.8	0.0 St
C-4	Spare	28502.2	28502.2	0.0 Sewer

Counter		Pres. Reading	Past Reading	
C-5	Spare	15207.8	15207.8	0.0 Police
C-6	Steven	52593.3	52479.5	113.8 Sewer
C-7	Spare	20040.0	19938.7	101.3 Water
C-8	Spare	21413.1	21413.1	0.0 ADM
C-9	Spare	14958.1	14751.0	207.1 Police
C-10	Spare	7541.2	7541.2	0.0 Police
D-1	Fire	10224.1	10224.1	0.0 Fire
D-2	Thompson	18820.2	18719.7	100.5 Police
D-3	D. Davis	18386.7	18386.7	0.0 Police
D-4	B. Jacobs	6168.0	6059.0	109.0 Police
D-5	Earl	16436.8	16365.2	71.6 Police
D-6	Spare	10330.8	10330.8	0.0 Police
D-7	Ricky	3955.6	3832.3	123.3 Sewer
D-8	Jeffery	9090.5	9017.1	73.4 Water
D-9	Spare	8484.8	8388.8	96.0 Police
D-10	S.R. Rescue	2811.6	2799.1	12.5 S. Rob Rescue
<b>Diesel On Hand</b>				
<b>On Road</b>				

Gals            **247**

Counter		Pres. Reading	Past Reading	
A-1		9292.3	9292.3	0.0 Fire
A-2		110.2	110.2	0.0 Fire
A-3				0.0 Fire
A-10		46956.8	46956.8	0.0
C-1	49	5039.8	4969.2	70.6 Sant
C-2	spare	15738.2	15697.8	40.4 Sewer
C-3	S.R. Rescue	3819.5	3616.0	203.5 S Rob Rescue
C-4	82	8905.3	8905.3	0.0 Water
C-5	S.R. Rescue	20.0	20.0	0.0 S. Rob Rescue
C-6	58	2984.0	2984.0	0.0 Sant
C-7	Sweeper	7468.3	7400.7	67.6 St
C-8	40	1293.6	1227.6	66.0 Sant
C-9	82	8997.9	8997.9	0.0 St
C-10	Bus	380.2	380.2	0.0 Bus

**Diesel On Hand**  
**Off Road**

Gals            **426**

A-1		10551.3	10551.3	0 St
A-2		31445.2	31445.2	0.0 Water
A-3		2179.7	2167.6	12.1 Water
A-10		33868.6	33832.9	35.7 Sewer

## Public Works Department

### Sanitation Division

1. Made Routine Pick up of Domestic Garbage
2. Remarks: Garbage pick up on regular basis by Waste Management

### Water Division

1. Read water meter.
2. Worked reread list of 42
3. Cut off unpaid accounts of. 55
4. Turned water off. 0
5. Turn water on. 15
6. Repaired water leaks. 3
7. Made water connection. 0
8. Raised water meters. 0
9. Replaced water meters. 4
10. Reread water meters. 0
11. Pulled or locked unpaid accounts. 7
12. Performed Routine Maint. At the Well site.
13. Remarks: Repair water leaks at these Location. Powell, Madison, Red Cross

### Powell Bill Division

1. Made routine pick up of leaves & limbs.
2. Replaced missing or damaged street signs. 0
3. Mowed lots. 12
4. Pick up Stray animals. 1
5. Pick up Dead animals. 0
6. Made routine repairs of streets.
7. Remarks: Filled Pot Holes With Cold Patch

### Sewer Division

1. Flush sewer lines out. 10
2. Made sewer connection. 0
3. Performed routine maintenance & service at the sewer plant.
4. Remarks: Flush lines at these locations. 2x Market, Atlantic, Canal, MLK, Walnut, Allison, S. Main, Medaniel, Golf Course

<b>Total Gallons Consumed</b>	
<b>Month of April</b>	
<b>Section</b>	
<b>PWA</b>	255.0
<b>Street</b>	0.0
<b>Water</b>	527.7
<b>Police</b>	1198.4
<b>Sanitation</b>	0.0
<b>Fire</b>	17.1
<b>Sewer</b>	341.5
<b>S.Rob Rescue</b>	12.5
<b>Total</b>	<b>2352.2</b>

<b>Diesel Consumed</b>	<b>On Road</b>	<b>Off Road</b>
<b>Sanitation</b>	136.6	0.0
<b>Street</b>	67.6	0.0
<b>Water</b>	0.0	12.1
<b>Fire</b>	11.5	0.0
<b>Sewer</b>	40.4	35.7
<b>Bus</b>	0.0	0.0
<b>S.R.Rescue</b>	203.5	0.0

<b>Water Accountability</b>	
<b>Gallons Pumped</b>	7.700
<b>Gallons Billed</b>	3.90
<b>Percent</b>	50%
<b>Sewer Plant</b>	
<b>Total Gallons</b>	34.326
<b>Average For The Month</b>	1.14
<b>Total Rainfall</b>	5.4"
<b>Water Leaks</b>	

**Public Works Department**  
**Month of April**

**Garage Division**

**1. Made Repairs To The Following Vehicles:**

- A.55 F
- B.
- C.
- D.
- E.

**2. Performed Scheduled Maintenance Service To:**

- A.1 F.70
- B.16
- C.48
- D.74
- E.86

**3. Major Repairs to Following Vehicles:**

Parts  
Tax  
Frt  
Outside Work  
Total \$0.00

**Shop Total All Vehicles**

Estimate Labor  
Parts \$1,342.24  
Outside Work  
Tax \$96.64  
Frt

**Grand Total \$1,438.88**

To Town Manager: Jerome Chestnut

FROM: PUBLIC WORKS

REF: MAJOR LOSS & REPAIR REPORT

5/3/2023

1 A. ITEM	#1	
B. Damage	Head Lights	
C. Cost to Repair		\$24.08
2 A. Item	#16	
B. Damage	Oil Change	
C. Cost to Repair		\$117.14
3 A. Item	#55	
B. DAMAGE	Alternator,Belt,Hyd. Hoses,Hyd Oil	
C. Cost to Repair		\$473.40
4 A. ITEM	#48	
B. DAMAGE	Heater Hose,Fittings,Hyd. Oil	
C. Cost to Repair		\$370.44
5 A. ITEM	#74	
B. DAMAGE	Oil Change,Blades,Repairs to Deck	
C. Cost to Repair		\$248.89
6 A. Item	#86	
B. Damage	Def	
C. Cost to Repair		\$36.36
7 A. ITEM	#70	
B. DAMAGE	Hyd.Hose,Fittings	
C. Cost to Repair		\$165.57
8 A. ITEM		
B. DAMAGE		
C. Cost to Repair		

# Cash Balance Report

Period Ending 4/30/2023

TOWN OF FAIRMONT

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Bank 1	TRUIST Acct#- 1	Account	Balance
		10-102-0000 CASH IN BANK	\$997,507.83
		20-102-0000 CASH IN BANK	\$129,114.21
		30-102-0000 CASH IN BANK	\$236,006.04
		40-102-0000 CASH IN BANK	\$1,258.07
		41-102-0000 CASH IN BANK	\$4,248.50
		51-102-0000 CASH IN BANK	\$244,075.59
		55-102-0000 CASH IN BANK	\$25,649.19
		56-102-0000 CASH IN BANK	-\$6,851.43
		57-102-0000 CASH IN BANK	\$36,245.09
		58-102-0000 CASH IN BANK	-\$1,487.50
		59-102-0000 CASH IN BANK	\$500,000.00
		63-102-0000 CASH IN BANK	\$0.00
		64-102-0000 CASH IN BANK	\$0.00
		65-102-0000 CASH IN BANK	\$0.00
		67-102-0000 CASH IN BANK	\$0.00
		77-102-0000 CASH IN BANK	-\$17,249.50
		86-102-0000 CASH IN BANK	\$28,250.00
		87-102-0000 CASH IN BANK	\$42,750.00
		<b>Bank 1</b>	<b>Total:</b>
			\$2,219,516.09

Total Cash Balance:	\$2,219,516.09
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## Budget vs Actual

TOWN OF FAIRMONT  
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Period Ending 4/30/2023

### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
10-289-0000 FUND BALANCE	52,500	0.00	0.00	(52,500.00)	
10-289-0100 MATTHEW - FEMA	4	0.00	4.17	0.17	104%
10-289-0125 DORIAN - FEMA	0	0.00	0.00	0.00	
10-289-0150 FLORENCE-FEMA	0	0.00	0.00	0.00	
10-289-0200 MATTHEW - NCEM	1	0.00	1.39	0.39	139%
10-289-0225 DORIAN - NCEM	0	0.00	0.00	0.00	
10-289-0250 FLORENCE-NCEM	0	0.00	0.00	0.00	
10-301-0100 MOTOR VEHICLE REV	122,000	9,092.98	98,481.73	(23,518.27)	81%
10-302-0000 CURRENT TAX REVENUE	708,920	42,611.15	661,074.47	(47,845.53)	93%
10-302-0100 PRIOR YR TAX REVENUE	60,000	11,216.84	64,016.67	4,016.67	107%
10-317-0000 TAX INTEREST/PENALTY	20,000	5,813.02	17,606.34	(2,393.66)	88%
10-325-0000 PRIVILEGE LICENSE	240	0.00	240.00	0.00	100%
10-329-0000 INTEREST	5,155	866.57	5,685.91	530.91	110%
10-331-0100 CABLE/VIDEO TAX REV.	11,935	0.00	7,556.38	(4,378.62)	63%
10-331-0300 RENT - BLDGS	20,950	1,000.00	21,950.00	1,000.00	105%
10-334-5000 FIRE INSPECTIONS	1,000	0.00	765.00	(235.00)	77%
10-335-0000 MISCELLANEOUS	14,374	445.92	14,819.53	445.53	103%
10-335-0100 CODE ENFORCEMENT FEES	0	0.00	0.00	0.00	
10-335-0300 MAY DAY REVENUE	2,000	505.00	630.00	(1,370.00)	32%
10-335-0400 SENIOR GRANT	2,000	0.00	500.00	(1,500.00)	25%
10-335-0600 SPECIAL PROJECTS	500	125.00	3,725.00	3,225.00	745%
10-337-0000 FRANCHISE TAX	109,000	0.00	98,717.24	(10,282.76)	91%
10-341-0000 BEER & WINE	8,800	0.00	0.00	(8,800.00)	
10-344-0000 GOVERNOR'S CRIME COMMISSION GRANT	16,778	0.00	16,777.50	(0.50)	100%
10-344-0100 NC DEPARTMENT OF INSURANCE FIRE GRANT	51,002	0.00	51,001.47	(0.53)	100%
10-345-0000 SALES TAX	803,000	69,433.55	723,488.30	(79,511.70)	90%
10-347-0000 ABC REVENUE	25,800	0.00	16,541.39	(9,258.61)	64%
10-351-0000 COURT FEE	1,500	97.20	899.85	(600.15)	60%
10-354-0000 ZONING FEE	2,000	140.00	1,205.00	(795.00)	60%
10-359-0000 SANITATION REVENUE	295,000	25,930.47	260,550.86	(34,449.14)	88%
10-359-0100 SANITATION OTHER	300	0.00	0.00	(300.00)	
10-359-0200 SOLID WASTE DISP TAX	2,000	0.00	1,287.37	(712.63)	64%
10-381-0000 SALE OF EQUIPMENT	0	0.00	0.00	0.00	
10-383-0000 SALE OF FIXED ASSETS	22,290	0.00	22,290.00	0.00	100%
Revenues Totals:	2,359,049	167,277.70	2,089,815.57	(269,233.43)	89%

## Budget vs Actual

TOWN OF FAIRMONT  
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Period Ending 4/30/2023

10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
10-410-0200 SALARIES	17,400	1,275.00	12,750.00	4,650.00	73%
10-410-0500 FICA 7.65%	1,331	97.55	975.50	355.50	73%
10-410-0900 WORKERS COMP	117	0.00	116.67	0.33	100%
10-410-1000 TRAINING	0	0.00	0.00	0.00	
10-410-1100 POSTAGE/TELEPHONE	125	0.00	125.00	0.00	100%
10-410-3300 DEPT SUPPLIES	500	0.00	401.52	98.48	80%
10-410-5300 DUES/SUBSCRIPTIONS	350	0.00	304.00	46.00	87%
COUNCIL Totals:	19,823	1,372.55	14,672.69	5,150.31	74%
10-412-0200 SALARIES	97,436	6,601.54	60,133.94	37,302.06	62%
10-412-0500 FICA 7.65%	7,504	505.02	4,600.26	2,903.74	61%
10-412-0600 GROUP INSURANCE	184	0.00	0.00	184.00	
10-412-0700 RETIREMENT	11,996	807.36	7,354.31	4,641.69	61%
10-412-0800 401(K)	4,904	330.08	3,006.73	1,897.27	61%
10-412-0900 WORKERS COMP	1,450	0.00	1,385.28	64.72	96%
10-412-1000 TRAINING	2,000	0.00	40.00	1,960.00	2%
10-412-1100 POSTAGE/TELEPHONE	300	0.00	300.00	0.00	100%
10-412-1600 M/R EQUIPMENT	100	0.00	0.00	100.00	
10-412-3300 DEPT SUPPLIES	1,000	0.00	327.72	672.28	33%
10-412-5300 DUES/SUBSCRIPTIONS	1,150	0.00	840.00	310.00	73%
ADMINISTRATION Totals:	128,024	8,244.00	77,988.24	50,035.76	61%
10-420-0200 SALARIES	41,150	3,232.00	35,627.56	5,522.44	87%
10-420-0400 PROF SERVICES	0	0.00	0.00	0.00	
10-420-0500 FICA 7.65%	3,148	247.24	2,725.53	422.47	87%
10-420-0600 GROUP INSURANCE	11,350	945.80	10,403.80	946.20	92%
10-420-0700 RETIREMENT	5,033	395.28	4,357.27	675.73	87%
10-420-0800 401(K)	2,058	161.60	1,763.87	294.13	86%
10-420-0900 WORKERS COMP	106	0.00	100.84	5.16	95%
10-420-1000 TRAINING	1,192	0.00	63.00	1,129.00	5%
10-420-1100 POSTAGE/TELEPHONE	400	0.00	372.10	27.90	93%
10-420-1600 M/R EQUIPMENT	250	219.00	219.00	31.00	88%
10-420-3300 DEPT SUPPLIES	1,000	12.97	504.42	495.58	50%
10-420-5300 DUES/SUBSCRIPTIONS	570	0.00	570.00	0.00	100%
CLERK Totals:	66,257	5,213.89	56,707.39	9,549.61	86%
10-430-3300 DEPT SUPPLIES	0	0.00	0.00	0.00	
ELECTIONS Totals:	0	0.00	0.00	0.00	
10-440-0200 SALARIES	69,011	5,078.46	56,709.62	12,301.38	82%
10-440-0400 PROF. SERVICES	26,623	0.00	26,623.41	(0.41)	100%
10-440-0500 FICA 7.65%	5,279	381.48	4,268.23	1,010.77	81%
10-440-0600 GROUP INSURANCE	11,350	945.80	10,403.80	946.20	92%
10-440-0700 RETIREMENT	8,440	621.10	6,935.63	1,504.37	82%
10-440-0800 401(K)	3,451	253.92	2,817.96	633.04	82%

## Budget vs Actual

TOWN OF FAIRMONT  
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Period Ending 4/30/2023

### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-440-0900 WORKERS COMP	106	0.00	100.84	5.16	95%
10-440-1000 TRAINING	0	0.00	0.00	0.00	
10-440-1100 POSTAGE/TELEPHONE	500	0.00	500.00	0.00	100%
10-440-1600 M/R EQUIPMENT	1,500	0.00	1,164.00	336.00	78%
10-440-2100 RENTAL EQUIPMENT	3,600	272.33	2,973.44	626.56	83%
10-440-2600 ADVERTISING	3,000	360.40	1,981.30	1,018.70	66%
10-440-3300 DEPT SUPPLIES	2,000	17.19	1,609.98	390.02	80%
10-440-5300 DUES/SUBSCRIPTIONS	150	0.00	100.00	50.00	67%
FINANCE Totals:	135,010	7,930.68	116,188.21	18,821.79	86%
10-450-0400 COUNTY COLLECTIONS	22,000	1,781.67	21,868.03	131.97	99%
10-450-0401 TAX DISCOUNT	9,000	0.00	8,596.47	403.53	96%
10-450-1100 POSTAGE/TELEPHONE	50	0.00	0.00	50.00	
10-450-3300 DEPT SUPPLIES	50	0.00	0.00	50.00	
TAX LISTING Totals:	31,100	1,781.67	30,464.50	635.50	98%
10-470-0400 LEGAL FEES	9,000	600.00	8,742.50	257.50	97%
LEGAL Totals:	9,000	600.00	8,742.50	257.50	97%
10-490-0400 PROF. SERVICES	41,000	5,300.00	44,617.43	(3,617.43)	109%
10-490-1100 POSTAGE/TELEPHONE	300	0.00	300.00	0.00	100%
10-490-1500 NUISANCE ABATEMENT	8,000	7,000.00	8,000.00	0.00	100%
10-490-3300 DEPT SUPPLIES	200	200.00	200.00	0.00	100%
10-490-4500 CONTRACT SERVICES	0	0.00	0.00	0.00	
PLANNING, CODES & ZONING Totals:	49,500	12,500.00	53,117.43	(3,617.43)	107%
10-500-0200 SALARIES	37,662	3,151.88	33,590.82	4,071.18	89%
10-500-0500 FICA 7.65%	2,881	239.00	2,548.55	332.45	88%
10-500-0600 GROUP INSURANCE	11,311	942.60	10,368.60	942.40	92%
10-500-0700 RETIREMENT	3,915	336.56	3,538.98	376.02	90%
10-500-0800 401(K)	1,600	137.60	1,429.34	170.66	89%
10-500-0900 WORKERS COMP	2,445	0.00	2,444.78	0.22	100%
10-500-1100 TELEPHONE/FAX	4,100	612.43	3,776.22	323.78	92%
10-500-1300 UTILITIES	25,000	1,606.65	22,490.26	2,509.74	90%
10-500-1500 M/R BLDG. & GROUNDS	25,000	2,652.59	21,946.52	3,053.48	88%
10-500-3300 DEPT SUPPLIES	17,000	2,979.31	15,791.23	1,208.77	93%
10-500-3600 UNIFORMS	800	0.00	575.92	224.08	72%
BUILDINGS Totals:	131,714	12,658.62	118,501.22	13,212.78	90%
10-510-0200 SALARIES	492,466	40,139.67	402,903.70	89,562.30	82%
10-510-0500 FICA 7.65%	37,674	3,034.72	30,415.67	7,258.33	81%
10-510-0600 GROUP INSURANCE	102,150	9,458.00	87,013.60	15,136.40	85%
10-510-0700 RETIREMENT	61,890	5,036.29	49,449.68	12,440.32	80%
10-510-0800 401(K) 5%	21,963	1,931.08	18,367.14	3,595.86	84%
10-510-0900 WORKERS COMP	21,187	0.00	19,363.81	1,823.19	91%
10-510-1000 TRAINING	3,712	0.00	3,711.37	0.63	100%

## Budget vs Actual

TOWN OF FAIRMONT  
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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-510-1100 POSTAGE/TELEPHONE	14,500	2,188.78	13,395.47	1,104.53	92%
10-510-1600 M/R EQUIPMENT	15,000	0.00	7,894.91	7,105.09	53%
10-510-1601 MAINT AGREEMENTS	8,000	0.00	6,446.00	1,554.00	81%
10-510-1700 M/R VEHICLES	11,659	920.00	6,289.70	5,369.30	54%
10-510-2100 RENTAL EQUIPMENT	3,600	272.33	2,973.43	626.57	83%
10-510-3100 AUTO SUPPLIES	81,000	1,707.95	50,927.95	30,072.05	63%
10-510-3300 DEPT SUPPLIES	11,778	2,347.92	6,709.21	5,068.79	57%
10-510-3301 GCC GRANT SUPPLIES	0	0.00	0.00	0.00	
10-510-3600 UNIFORMS	6,000	1,019.86	4,567.49	1,432.51	76%
10-510-4000 MEDICAL EXAMS	800	0.00	708.00	92.00	89%
10-510-5300 DUES/SUBSCRIPTIONS	4,500	0.00	4,257.06	242.94	95%
10-510-5700 MISC. DRUG BUY	0	0.00	0.00	0.00	
POLICE Totals:	897,879	68,056.60	715,394.19	182,484.81	80%
10-512-0200 SALARIES	17,180	800.25	9,606.50	7,573.50	56%
10-512-0400 ROBESON COMMUNIC	53,160	10,955.00	32,865.00	20,295.00	62%
10-512-0500 FICA 7.65%	1,314	61.22	734.92	579.08	56%
10-512-0900 WORKERS COMP	106	0.00	100.84	5.16	95%
PUB SAFETY Totals:	71,760	11,816.47	43,307.26	28,452.74	60%
COMMUNICATION & ADM					
10-530-0200 SALARIES	21,857	257.59	20,346.30	1,510.70	93%
10-530-0400 FIRE INSPECTIONS	0	0.00	0.00	0.00	
10-530-0500 FICA 7.65%	1,672	19.71	1,556.53	115.47	93%
10-530-0800 FIREMEN PENSION	200	0.00	30.00	170.00	15%
10-530-0900 WORKERS COMP	2,815	0.00	2,814.87	0.13	100%
10-530-1000 TRAINING	1,932	155.96	2,087.70	(155.70)	108%
10-530-1100 POSTAGE/TELEPHONE	500	38.14	216.81	283.19	43%
10-530-1600 M/R EQUIPMENT	10,000	0.00	9,227.85	772.15	92%
10-530-1700 M/R VEHICLES	20,000	532.50	(898.41)	20,898.41	-4%
10-530-3100 AUTO SUPPLIES	23,351	0.00	18,534.31	4,816.69	79%
10-530-3300 DEPT SUPPLIES	17,456	650.00	16,544.13	911.87	95%
10-530-3600 UNIFORMS	21,000	45.21	14,514.21	6,485.79	69%
10-530-5300 DUES/SUBSCRIPTIONS	750	46.00	338.00	412.00	45%
10-530-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	
FIRE Totals:	121,533	1,745.11	85,312.30	36,220.70	70%
10-555-0200 SALARIES	0	0.00	0.00	0.00	
10-555-0500 FICA 7.65%	0	0.00	0.00	0.00	
10-555-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
10-555-0700 RETIREMENT	0	0.00	0.00	0.00	
10-555-0800 401(K)	0	0.00	0.00	0.00	
10-555-0900 WORKERS COMP	0	0.00	0.00	0.00	
10-555-3600 UNIFORMS	0	0.00	0.00	0.00	
GARBAGE Totals:	0	0.00	0.00	0.00	
10-580-0200 SALARIES	75,950	6,724.64	76,001.81	(51.81)	100%

## Budget vs Actual

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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-560-0500 FICA 7.65%	5,810	513.52	5,802.56	7.44	100%
10-560-0600 GROUP INSURANCE	11,350	945.80	10,403.80	946.20	92%
10-560-0700 RETIREMENT	6,084	475.09	5,825.58	258.42	96%
10-560-0800 401(K)	1,705	122.23	1,547.42	157.58	91%
10-560-0900 WORKERS COMP	8,629	0.00	8,628.77	0.23	100%
10-560-1000 TRAINING	500	0.00	90.00	410.00	18%
10-560-1300 UTILITIES	57,500	5,169.42	50,008.19	7,491.81	87%
10-560-1600 M/R EQUIPMENT	15,000	1,457.09	13,683.37	1,316.63	91%
10-560-1700 M/R VEHICLES	10,000	253.55	8,178.14	1,821.86	82%
10-560-3100 AUTO SUPPLIES	9,850	0.00	9,349.25	500.75	95%
10-560-3300 DEPT SUPPLIES	12,000	540.29	8,392.31	3,607.69	70%
10-560-3301 MOSQUITO SPRAYING	3,000	0.00	0.00	3,000.00	
10-560-3600 UNIFORMS	825	0.00	657.93	167.07	80%
10-560-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	
10-560-7401 FIRST BANK LOAN PMT	0	0.00	0.00	0.00	
10-560-7402 FIRST BANK LOAN INTEREST	0	0.00	0.00	0.00	
STREET Totals:	218,203	16,201.63	198,569.13	19,633.87	91%
10-580-1600 M/R EQUIPMENT	8,000	369.54	2,989.87	5,010.13	37%
10-580-1700 M/R VEHICLES	8,000	180.20	6,518.91	1,481.09	81%
10-580-3100 AUTO SUPPLIES	4,815	0.00	4,666.08	148.92	97%
10-580-3300 DEPT SUPPLIES	750	0.00	16.00	734.00	2%
10-580-4500 CONTRACT SERVICE	185,809	2,750.83	121,286.65	64,522.35	65%
10-580-4502 LANDFILL	40,000	0.00	0.00	40,000.00	
10-580-7400 CAPITAL OUTLAY	0	0.00	0.00	0.00	
SANITATION Totals:	247,374	3,300.57	135,477.51	111,896.49	55%
10-620-0200 SALARIES	21,790	1,616.94	17,747.87	4,042.13	81%
10-620-0500 FICA 7.65%	1,667	123.70	1,357.76	309.24	81%
10-620-0900 WORKERS COMP	1,249	0.00	1,248.26	0.74	100%
10-620-1500 M/R BLDG & GROUNDS	2,000	0.00	1,500.00	500.00	75%
10-620-1600 M/R - PARK EQUIPMENT	1,000	0.00	0.00	1,000.00	
10-620-1700 M/R VEHICLES	3,266	0.00	3,265.99	0.01	100%
10-620-3100 AUTO SUPPLIES	500	0.00	500.00	0.00	100%
10-620-3300 DEPT SUPPLIES	200	189.00	277.35	(77.35)	139%
10-620-5700 ACTIVITIES	5,000	25.98	787.74	4,212.26	16%
10-620-5800 SENIOR PROGRAMS	12,500	129.12	10,947.56	1,552.44	88%
RECREATION & PARKS Totals:	49,172	2,084.74	37,632.53	11,539.47	77%
10-630-0100 LIBRARY	12,285	0.00	12,285.00	0.00	100%
LIBRARY Totals:	12,285	0.00	12,285.00	0.00	100%
10-640-0100 BORDER BELT MUSEUM	1,000	0.00	1,000.00	0.00	100%
BORDER BELT MUSEUM Totals:	1,000	0.00	1,000.00	0.00	100%
10-650-0100 FARMERS' FESTIVAL	3,500	0.00	3,500.00	0.00	100%

## Budget vs Actual

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### 10 GENERAL FUND

Description	Budget	MTD	YTD	Variance	Percent
10-650-0101 MAY DAY FESTIVAL	3,500	1,270.00	1,270.00	2,230.00	36%
10-650-0102 FIREWORKS	5,000	0.00	3,600.00	1,400.00	72%
10-650-0103 CHRISTMAS PARADE	1,500	0.00	1,476.80	23.20	98%
SPECIAL EVENTS Totals:	13,500	1,270.00	9,846.80	3,653.20	73%
10-655-0100 UNITED WAY	1,000	1,000.00	1,000.00	0.00	100%
Totals:	1,000	1,000.00	1,000.00	0.00	100%
10-660-0400 PROF. SERVICE & CODES	18,000	347.35	14,798.28	3,201.72	82%
10-660-5300 DUES/SUBSCRIPTIONS	4,750	0.00	4,010.00	740.00	84%
10-660-5400 INSURANCE/BONDS	56,525	0.00	55,331.58	1,193.42	98%
10-660-5401 RETIREE INSURANCE	61,740	4,410.00	50,094.00	11,646.00	81%
10-660-5700 MISCELLANEOUS	6,000	903.34	5,119.68	880.32	85%
10-660-5701 SPECIAL PROJECTS	0	0.00	0.00	0.00	
NON-DEPT. Totals:	147,015	5,660.69	129,353.54	17,661.46	88%
10-690-0100 RESCUE	7,900	0.00	4,827.50	3,072.50	61%
SOUTH ROBESON RESCUE Totals:	7,900	0.00	4,827.50	3,072.50	61%
Expenses Totals:	2,359,049	161,437.22	1,850,387.94	508,661.06	78%

### 10 GENERAL FUND Totals:

5,840.48      239,427.63

## Budget vs Actual

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### 20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
20-289-0000 FUND BALANCE	27,117	0.00	0.00	(27,117.00)	
20-343-0000 POWELL BILL ALLOC.	84,000	0.00	84,798.45	798.45	101%
20-383-0000 SALE OF EQUIPMENT	0	0.00	0.00	0.00	
Revenues Totals:	111,117	0.00	84,798.45	(26,318.55)	76%

## Budget vs Actual

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### 20 POWELL BILL

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
20-570-0200 SALARIES	21,566	1,545.00	18,041.00	3,525.00	84%
20-570-0500 FICA 7.65%	1,650	106.79	1,266.17	383.83	77%
20-570-0600 GROUP INSURANCE	0	0.00	0.00	0.00	
20-570-0700 RETIREMENT	2,638	188.95	2,206.42	431.58	84%
20-570-0800 401(K)	0	0.00	0.00	0.00	
20-570-0900 WORKERS' COMP	8,930	0.00	6,505.26	2,424.74	73%
20-570-3300 MAINTENANCE	40,000	1,575.00	13,432.30	26,567.70	34%
20-570-3301 DRAINAGE	8,357	0.00	0.00	8,357.00	
20-570-7401 STREET SWEEPER LEASE	27,976	0.00	27,976.20	(0.20)	100%
20-570-7403 STREET SWEEPER LEASE INTEREST	0	0.00	0.00	0.00	
POWELL BILL Totals:	111,117	3,415.74	69,427.35	41,689.65	62%
Expenses Totals:	111,117	3,415.74	69,427.35	41,689.65	62%

20 POWELL BILL Totals

(3,415.74)

15,371.10

## Budget vs Actual

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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
30-289-0000 FUND BALANCE	0	0.00	0.00	0.00	
30-289-0150 FLORENCE-FEMA	27,315	0.00	27,315.39	0.39	100%
30-289-0250 FLORENCE-NCEM	9,105	0.00	9,105.12	0.12	100%
30-329-0000 INTEREST	0	0.00	0.00	0.00	
30-335-0000 MISCELLANEOUS	0	0.00	0.00	0.00	
30-360-0100 TRUIST GOVERNMENTAL FINANCE LOAN	0	0.00	0.00	0.00	
30-371-0000 WATER REVENUE	496,961	40,355.47	425,557.94	(71,403.06)	86%
30-372-0000 SEWER REVENUE	651,668	52,422.21	548,670.69	(102,997.31)	84%
30-372-0100 WA/SW REVENUE MISC.	500	50.00	267.18	(232.82)	53%
30-372-0200 SEWER CONTRACT REV.	247,942	18,298.21	181,763.69	(66,178.31)	73%
30-372-0300 SEWER CONTRACT O/M	48,400	2,731.04	32,680.21	(15,719.79)	68%
30-373-0000 TAPS/CONNECTIONS	4,000	0.00	5,000.00	1,000.00	125%
30-374-0000 LATE FEE REVENUE	23,000	785.02	17,920.16	(5,079.84)	78%
30-375-0000 NONPAYMENT REVENUE	25,000	1,470.00	23,250.24	(1,749.76)	93%
30-383-0000 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	
<b>Revenues Totals:</b>	<b>1,533,891</b>	<b>116,111.95</b>	<b>1,271,530.62</b>	<b>(262,360.38)</b>	<b>83%</b>



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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
30-660-0400 PROF. SERVICES	15,000	347.35	12,995.03	2,004.97	87%
30-660-0900 PENSION EXPENSE	0	0.00	0.00	0.00	
30-660-1500 M/R BLDG. & GROUNDS	1,500	48.00	958.02	541.98	64%
30-660-5100 BAD DEBT EXPENSE	0	0.00	0.00	0.00	
30-660-5400 INSURANCE/BONDS	30,485	0.00	30,346.60	138.40	100%
30-660-5706 BOND 2014 INTEREST	7,335	0.00	0.00	7,335.00	
30-660-5707 BOND 2014 PRINCIPAL	7,000	0.00	0.00	7,000.00	
30-660-5712 TRUIST SEWER INTEREST	59,155	0.00	44,591.15	14,563.85	75%
30-660-5715 TRUIST SEWER PRINCIPAL	82,986	0.00	62,014.12	20,971.88	75%
30-660-5716 USDA SEWER BOND PAYOUT	0	0.00	0.00	0.00	
30-660-5800 CONTINGENCY	0	0.00	0.00	0.00	
30-660-5801 DEPRECIATION W/S FUND	0	0.00	0.00	0.00	
30-660-9998 OPEB EXPENSE	0	0.00	0.00	0.00	
NON-DEPT. Totals:	203,461	395.35	150,904.92	52,556.08	74%
30-720-0200 SALARIES	207,535	16,042.30	176,591.11	30,943.89	85%
30-720-0500 FICA 7.65%	15,876	1,215.17	13,388.67	2,487.33	84%
30-720-0600 GROUP INSURANCE	56,712	4,725.80	51,983.80	4,728.20	92%
30-720-0700 RETIREMENT	25,382	1,961.99	21,597.29	3,784.71	85%
30-720-0800 401(K)	10,377	802.12	8,741.96	1,635.04	84%
30-720-0900 WORKERS COMP	5,573	0.00	5,573.04	(0.04)	100%
30-720-1000 TRAINING	500	0.00	90.00	410.00	18%
30-720-1100 POSTAGE/TELEPHONE	8,000	715.16	7,288.39	711.61	91%
30-720-1300 UTILITIES	17,000	876.42	13,047.90	3,952.10	77%
30-720-1600 M/R EQUIPMENT	5,170	0.00	2,938.04	2,231.96	57%
30-720-1700 M/R VEHICLES	6,000	48.40	5,320.90	679.10	89%
30-720-2100 EQPT RENTAL	7,230	759.30	6,236.58	993.42	86%
30-720-2600 ADVERTISING	400	400.00	400.00	0.00	100%
30-720-3100 AUTO SUPPLIES	13,750	0.00	8,777.36	4,972.64	64%
30-720-3300 DEPT SUPPLIES	20,000	2,802.38	16,219.84	3,780.16	81%
30-720-3600 UNIFORMS	2,875	0.00	2,230.19	644.81	78%
30-720-4000 MEDICAL EXAMS	600	0.00	100.00	500.00	17%
W/S ADM. Totals:	402,980	30,349.04	340,525.07	62,454.93	85%
30-812-0200 SALARIES	36,922	4,882.44	41,150.39	(4,228.39)	111%
30-812-0400 PROF. SERVICES	7,500	267.00	5,001.00	2,499.00	67%
30-812-0500 FICA 7.65%	2,825	372.59	3,138.85	(313.85)	111%
30-812-0600 GROUP INSURANCE	11,350	945.80	10,403.80	946.20	92%
30-812-0700 RETIREMENT	4,516	597.12	5,032.71	(516.71)	111%
30-812-0800 401(K)	1,846	244.12	2,040.01	(194.01)	111%
30-812-0900 WORKERS COMP	1,613	0.00	1,613.19	(0.19)	100%
30-812-1000 TRAINING	5,000	0.00	2,827.80	2,172.20	57%

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### 30 WATER & SEWER

Description	Budget	MTD	YTD	Variance	Percent
30-812-1100 POSTAGE/TELEPHONE	103,420	20,949.97	168,774.93	(65,354.93)	163%
30-812-1300 UTILITIES	31,000	2,412.28	23,982.85	7,017.15	77%
30-812-1600 M/R EQUIPMENT	35,000	57.72	29,392.41	5,607.59	84%
30-812-3300 DEPT SUPPLIES	7,000	39.96	3,795.93	3,204.07	54%
30-812-3600 UNIFORMS	750	0.00	536.65	213.35	72%
30-812-5300 DUES/SUBSCRIPTIONS	1,000	0.00	695.00	305.00	70%
WA. TX. Totals:	249,742	30,769.00	298,385.52	(48,643.52)	119%
30-818-0200 SALARIES	50,189	2,897.43	32,419.87	17,769.13	65%
30-818-0500 FICA 7.65%	3,839	221.66	2,480.12	1,358.88	65%
30-818-0600 GROUP INSURANCE	11,350	945.80	10,403.80	946.20	92%
30-818-0700 RETIREMENT	6,138	354.36	3,964.94	2,173.06	65%
30-818-0800 401(K)	2,509	144.87	1,603.50	905.50	64%
30-818-0900 WORKERS COMP	1,424	0.00	1,423.62	0.38	100%
30-818-1600 M/R EQUIPMENT	10,000	355.20	4,560.66	5,439.34	46%
30-818-1700 M/R VEHICLES	9,000	1,651.69	8,350.12	649.88	93%
30-818-3100 AUTO SUPPLIES	35,000	0.00	29,933.11	5,066.89	86%
30-818-3300 DEPT SUPPLIES	30,500	2,646.62	31,607.88	(1,107.88)	104%
30-818-3600 UNIFORMS	825	0.00	694.60	130.40	84%
WA. MNT. Totals:	160,774	9,217.63	127,442.22	33,331.78	79%
30-822-0200 SALARIES	58,431	1,480.00	16,111.00	42,320.00	28%
30-822-0400 PROF. SERVICES	55,000	3,717.00	32,918.00	22,082.00	60%
30-822-0500 FICA 7.65%	4,943	113.22	1,232.49	3,710.51	25%
30-822-0600 GROUP INSURANCE	11,350	0.00	974.80	10,375.20	9%
30-822-0700 RETIREMENT	5,613	0.00	0.00	5,613.00	
30-822-0800 401(K)	2,295	0.00	0.00	2,295.00	
30-822-0900 WORKERS COMP	3,227	0.00	3,226.37	0.63	100%
30-822-1000 TRAINING	500	0.00	0.00	500.00	
30-822-1100 POSTAGE/TELEPHONE	10,600	2,639.28	11,879.30	(1,279.30)	112%
30-822-1300 UTILITIES	110,000	11,416.93	102,681.76	7,318.24	93%
30-822-1600 M/R EQUIPMENT	32,000	1,740.00	20,227.01	11,772.99	63%
30-822-3300 DEPT SUPPLIES	25,000	2,942.71	15,677.29	9,322.71	63%
30-822-3600 UNIFORMS	675	0.00	47.81	627.19	7%
30-822-5700 WETLAND MITIGATION	1,000	0.00	0.00	1,000.00	
SW. TX. Totals:	320,634	24,049.14	204,975.83	115,658.17	64%
30-828-0200 SALARIES	28,750	1,165.00	13,767.50	14,982.50	48%
30-828-0400 PROF. SERVICES	40,000	0.00	0.00	40,000.00	
30-828-0500 FICA 7.65%	2,199	89.13	1,015.65	1,183.35	46%
30-828-0700 RETIREMENT	3,516	142.48	1,683.79	1,832.21	48%
30-828-0900 WORKERS COMP	4,315	0.00	4,314.39	0.61	100%
30-828-1600 M/R EQUIPMENT	10,720	744.71	2,864.48	7,855.52	27%
30-828-1700 M/R VEHICLES	15,000	181.10	6,119.07	8,880.93	41%
30-828-3100 AUTO SUPPLIES	25,000	0.00	14,217.49	10,782.51	57%
30-828-3300 DEPT SUPPLIES	17,000	226.60	3,947.86	13,052.14	23%

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SW. MNT. Totals:	146,500	2,549.02	47,930.23	98,569.77	33%
30-829-1100 POSTAGE/TELEPHONE	5,300	414.26	4,482.65	817.35	85%
30-829-1300 UTILITIES	12,500	787.00	6,395.06	6,104.94	51%
30-829-1600 M/R EQUIPMENT	2,000	0.00	1,300.00	700.00	65%
30-829-3100 AUTO SUPPLIES	25,000	0.00	11,896.84	13,103.16	48%
30-829-3300 DEPT SUPPLIES	5,000	85.20	174.53	4,825.47	3%
SEWER CONTRACT O & M Totals:	49,800	1,286.46	24,249.08	25,550.92	49%
Expenses Totals:	1,533,891	98,615.64	1,194,412.87	339,478.13	78%

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30 WATER & SEWER Totals:

17,496.31

77,117.75

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### 40 FEDERAL DRUG FUNDS

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
40-289-0000 FUND BALANCE	3,250	0.00	0.00	(3,250.00)	
40-331-2000 FEDERAL SHARING	50	0.00	0.00	(50.00)	
40-331-3000 RENT OF FIRING RANGE	50	0.00	0.00	(50.00)	
Revenues Totals:	3,350	0.00	0.00	(3,350.00)	

## Budget vs Actual

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### 40 FEDERAL DRUG FUNDS

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
40-510-5701 NARCOTIC/FEDERAL	3,350	0.00	3,209.68	140.32	96%
POLICE Totals:	3,350	0.00	3,209.68	140.32	96%
Expenses Totals:	3,350	0.00	3,209.68	140.32	96%

<b>40 FEDERAL DRUG FUNDS Totals:</b>	<b>0.00</b>	<b>(3,209.68)</b>
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## Budget vs Actual

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### 41 STATE DRUG FUNDS

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
41-289-0000 FUND BALANCE	4,500	0.00	0.00	(4,500.00)	
41-331-7000 STATE DRUG FUNDS	50	41.01	607.75	557.75	1216%
Revenues Totals:	4,550	41.01	607.75	(3,942.25)	13%

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### 41 STATE DRUG FUNDS

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
41-510-5700 STATE DRUG FUNDS	4,550	0.00	4,059.31	490.69	89%
POLICE Totals:	4,550	0.00	4,059.31	490.69	89%
Expenses Totals:	4,550	0.00	4,059.31	490.69	89%

41 STATE DRUG FUNDS Totals:		41.01	(3,451.56)
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#### 51 ARP AMERICAN RESCUE PLAN

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
51-289-0100 AMERICAN RESCUE PLAN	827,657	0.00	827,657.26	0.00	100%
Revenues Totals:	827,657	0.00	827,657.26	0.00	100%

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#### 51 ARP AMERICAN RESCUE PLAN

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
51-660-5700 ARP EXPENSES	827,657	2,112.29	672,389.50	155,267.76	81%
NON-DEPT. Totals:	827,657	2,112.29	672,389.50	155,267.76	81%
Expenses Totals:	827,657	2,112.29	672,389.50	155,267.76	81%

<b>51 ARP AMERICAN RESCUE PLAN Totals:</b>	<b>(2,112.29)</b>	<b>155,267.76</b>
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#### 55 RBEG - ECONOMIC DEVELOPMENT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
55-289-0000 FUND BALANCE	12,000	0.00	0.00	(12,000.00)	
55-332-0000 DAYSTAR LOAN PMTS	4,000	0.00	900.00	(3,100.00)	23%
55-332-0002 DOWNTOWN ARTS GRANT	3,000	0.00	3,000.00	0.00	100%
<b>Revenues Totals:</b>	<b>19,000</b>	<b>0.00</b>	<b>3,900.00</b>	<b>(15,100.00)</b>	<b>21%</b>

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#### 55 RBEG - ECONOMIC DEVELOPMENT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
55-660-5702 ECONOMIC DEV	16,000	960.00	12,000.00	4,000.00	75%
55-660-5710 GRANTS/IMPROVEMENTS	3,000	0.00	3,000.00	0.00	100%
<b>NON-DEPT. Totals:</b>	<b>19,000</b>	<b>960.00</b>	<b>15,000.00</b>	<b>4,000.00</b>	<b>79%</b>
<b>Expenses Totals:</b>	<b>19,000</b>	<b>960.00</b>	<b>15,000.00</b>	<b>4,000.00</b>	<b>79%</b>

<b>55 RBEG - ECONOMIC DEVELOPMENT Totals:</b>	<b>(960.00)</b>	<b>(11,100.00)</b>
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### 56 FEMA 2020 AFG FIRE GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
56-289-0100 AFG FIRE GRANT FUND	206,667	0.00	203,638.57	(3,028.10)	99%
56-289-0200 LOCAL FUNDS	10,333	0.00	0.00	(10,333.33)	
Revenues Totals:	217,000	0.00	203,638.57	(13,361.43)	94%

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### 56 FEMA 2020 AFG FIRE GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
56-660-5701 EQUIPMENT	215,500	0.00	210,490.00	5,010.00	98%
56-660-5702 GRANT WRITER FEE	1,500	0.00	0.00	1,500.00	
NON-DEPT. Totals:	217,000	0.00	210,490.00	6,510.00	97%
Expenses Totals:	217,000	0.00	210,490.00	6,510.00	97%

56 FEMA 2020 AFG FIRE GRANT Totals:	0.00	(6,851.43)
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#### 57 SCIF 2021 LIBRARY PROJECT GRANT

Description	Budget	MTD	YTD	Variance	Percent
Revenues					
57-289-0100 SCIF LIBRARY PROJECT	50,000	0.00	50,000.00	0.00	100%
Revenues Totals:	50,000	0.00	50,000.00	0.00	100%

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#### 57 SCIF 2021 LIBRARY PROJECT GRANT

Description	Budget	MTD	YTD	Variance	Percent
Expenses					
57-660-5700 SCIF LIBRARY EXPENSES	50,000	2,800.00	13,754.91	36,245.09	28%
NON-DEPT. Totals:	50,000	2,800.00	13,754.91	36,245.09	28%
Expenses Totals:	50,000	2,800.00	13,754.91	36,245.09	28%

57 SCIF 2021 LIBRARY PROJECT GRANT Totals:	(2,800.00)	36,245.09
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#### 58 NC YOUTH VIOLENCE PREVENTION GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
58-289-0100 NC YOUTH VIOLENCE PREVENTION GRANT	24,000	1,050.00	1,950.00	(22,050.00)	8%
Revenues Totals:	24,000	1,050.00	1,950.00	(22,050.00)	8%

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#### 58 NC YOUTH VIOLENCE PREVENTION GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
58-660-5700 NCYVP POLICE OVERTIME	24,000	2,087.50	3,437.50	20,562.50	14%
NON-DEPT. Totals:	24,000	2,087.50	3,437.50	20,562.50	14%
Expenses Totals:	24,000	2,087.50	3,437.50	20,562.50	14%

<b>58 NC YOUTH VIOLENCE PREVENTION GRANT Totals:</b>	<b>(1,037.50)</b>	<b>(1,487.50)</b>
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#### 59 SCIF 2022 LIBRARY PROJECT GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
59-289-0100 SCIF 22 LIBRARY PROJECT	500,000	0.00	500,000.00	0.00	100%
Revenues Totals:	500,000	0.00	500,000.00	0.00	100%

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#### 59 SCIF 2022 LIBRARY PROJECT GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
59-660-5700 ENGINEERING & DESIGN	29,000	0.00	0.00	29,000.00	
59-660-5701 CONSTRUCTION	198,000	0.00	0.00	198,000.00	
59-660-5702 GOODS/SITE WORK EXPENSES	273,000	0.00	0.00	273,000.00	
NON-DEPT. Totals:	500,000	0.00	0.00	500,000.00	
Expenses Totals:	500,000	0.00	0.00	500,000.00	

59 SCIF 2022 LIBRARY PROJECT GRANT Totals:	0.00	500,000.00	
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63 CDBG 15-I-3158

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
63-289-0100 CDBG 15-I-3158	97,000	0.00	97,000.00	0.00	100%
Revenues Totals:	97,000	0.00	97,000.00	0.00	100%

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63 CDBG 15-I-3158

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
63-660-5700 PLANNING	25,000	0.00	25,000.00	0.00	100%
63-660-5701 ADMINISTRATION	72,000	0.00	72,000.00	0.00	100%
NON-DEPT. Totals:	97,000	0.00	97,000.00	0.00	100%
Expenses Totals:	97,000	0.00	97,000.00	0.00	100%

63 CDBG 15-I-3158 Totals:	0.00	0.00		
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64 CDBG 20-I-3608

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
64-289-0100 CDBG 20-I-3608	1,903,000	0.00	132,980.00	(1,770,020.00)	7%
Revenues Totals:	1,903,000	0.00	132,980.00	(1,770,020.00)	7%

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64 CDBG 20-I-3608

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
64-660-5700 SEWER BROWN STREET PUMP STATION	1,855,000	0.00	126,500.00	1,728,500.00	7%
64-660-5701 ADMINISTRATION	48,000	0.00	6,480.00	41,520.00	14%
NON-DEPT. Totals:	1,903,000	0.00	132,980.00	1,770,020.00	7%
Expenses Totals:	1,903,000	0.00	132,980.00	1,770,020.00	7%

64 CDBG 20-I-3608 Totals:	0.00	0.00
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65 CDBG-NR 21-C-4013

Description	Budget	MTD	YTD	Variance	Percent
Revenues					
65-289-0100 CDBG-NR 21-C-4013	950,000	0.00	0.00	(950,000.00)	
Revenues Totals:	950,000	0.00	0.00	(950,000.00)	

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65 CDBG-NR 21-C-4013

Description	Budget	MTD	YTD	Variance	Percent
Expenses					
65-660-5700 C-1 REHABILITATION	855,000	0.00	0.00	855,000.00	
65-660-5701 C-1 ADMINISTRATION	95,000	0.00	0.00	95,000.00	
NON-DEPT. Totals:	950,000	0.00	0.00	950,000.00	
Expenses Totals:	950,000	0.00	0.00	950,000.00	

65 CDBG-NR 21-C-4013 Totals: 0.00 0.00

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### 67 STRAP STREAMFLOW REHAB PROJECT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
67-289-0100 STRAP STREAMFLOW REHAB GRANT	250,000	0.00	0.00	(250,000.00)	
Revenues Totals:	250,000	0.00	0.00	(250,000.00)	

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### 67 STRAP STREAMFLOW REHAB PROJECT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
67-660-5700 ENGINEERING & DESIGN	37,500	0.00	0.00	37,500.00	
67-660-5701 STRAP DEBRIS REMOVAL	212,500	0.00	0.00	212,500.00	
NON-DEPT. Totals:	250,000	0.00	0.00	250,000.00	
Expenses Totals:	250,000	0.00	0.00	250,000.00	

67 STRAP STREAMFLOW REHAB PROJECT Totals:		0.00	0.00
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### 77 WATER AIA GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
77-289-0100 WATER AIA GRANT	150,000	0.00	60,863.00	(89,137.00)	41%
77-289-0200 LOCAL FUNDS	7,500	0.00	0.00	(7,500.00)	
Revenues Totals:	157,500	0.00	60,863.00	(96,637.00)	39%

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### 77 WATER AIA GRANT

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
77-660-5700 NCDEQ GRANT FEE	2,250	0.00	2,250.00	0.00	100%
77-660-5701 GENERAL ENGINEERING SERVICES	103,250	4,500.00	65,862.50	37,387.50	64%
77-660-5702 WATER AIA MAPPING & PLAN	52,000	0.00	14,500.00	37,500.00	28%
NON-DEPT. Totals:	157,500	4,500.00	82,612.50	74,887.50	52%
Expenses Totals:	157,500	4,500.00	82,612.50	74,887.50	52%

77 WATER AIA GRANT Totals

(4,500.00)

(21,749.50)



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**86 GOLDEN LEAF FY2019-050**

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
86-289-0000 FUND BALANCE	0	0.00	0.00	0.00	
86-289-0100 GOLDEN LEAF FUNDS	90,000	0.00	90,000.00	0.00	100%
Revenues Totals:	90,000	0.00	90,000.00	0.00	100%

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**86 GOLDEN LEAF FY2019-050**

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
86-660-5700 ENGINEERING & DESIGN	45,000	0.00	50,250.00	(5,250.00)	112%
86-660-5701 CONSTRUCTION MGMT/INSP	28,000	0.00	0.00	28,000.00	
86-660-5702 ENVIRONMENTAL/PERMITTING	17,000	0.00	11,500.00	5,500.00	68%
86-660-5800 CONTINGENCY	0	0.00	0.00	0.00	
NON-DEPT. Totals:	90,000	0.00	61,750.00	28,250.00	69%
Expenses Totals:	90,000	0.00	61,750.00	28,250.00	69%

<b>86 GOLDEN LEAF Totals:</b>	<b>0.00</b>	<b>28,250.00</b>
FY2019-050		

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#### 87 GOLDEN LEAF PUMP STATION REHAB

Description	Budget	MTD	YTD	Variance	Percent
<b>Revenues</b>					
87-289-0100 GOLDEN LEAF 2019-236	69,000	0.00	69,000.00	0.00	100%
Revenues Totals:	69,000	0.00	69,000.00	0.00	100%

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#### 87 GOLDEN LEAF PUMP STATION REHAB

Description	Budget	MTD	YTD	Variance	Percent
<b>Expenses</b>					
87-660-5700 ENGINEERING & DESIGN	35,000	0.00	26,250.00	8,750.00	75%
87-660-5701 CONSTRUCTION ADMIN & INSPECTION	34,000	0.00	0.00	34,000.00	
NON-DEPT. Totals:	69,000	0.00	26,250.00	42,750.00	38%
Expenses Totals:	69,000	0.00	26,250.00	42,750.00	38%

<b>87 GOLDEN LEAF PUMP STATION REHAB Totals:</b>	<b>0.00</b>	<b>42,750.00</b>
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