



TOWN OF ROBBINS
BOARD OF COMMISSIONERS SPECIAL MEETING BUDGET KICKOFF
THURSDAY, FEBRUARY 23, 2023 – 6:00 PM
Robbins Fire Department

AGENDA

I. CALL TO ORDER

- A. I. Approve Auditor Contract for 2021-2022
- II. Strategic Town Goals Review- Clint Mack
- III. Previous Year Review- Clint Mack
- IV. Debate and Discussion of FY 2023-2024 Fiscal Goals -Clint Mack

II. CLOSED SESSION

As Needed

III. COMMISSIONER'S UPCOMING MEETING/EVENTS

March 9th Board of Commissioners Meeting



February 16, 2023

To the Members of Management and Board of Commissioners
Town of Robbins
101 N. Middleton Street
Robbins, NC 27325

We are pleased to confirm our understanding of the services we are to provide Town of Robbins for the year ended June 30, 2022. 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 Robbins as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Robbins'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 Robbins'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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) LEO Special Separation Allowance – Schedule of Changes in Total Pension Liability
- 3) LEO Special Separation Allowance – Schedule of Total Pension Liability as a Percentage of Covered Payroll
- 4) LGERS – Schedule of the Town's Proportionate Share of the Net Pension Liability (Asset)
- 5) LGERS – Schedule of the Town's Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Robbins'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) Schedule of expenditures of federal awards.
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund
- 3) Combining and Individual Fund Financial Schedules
- 4) Schedule of Ad Valorem Taxes Receivable – Town-Wide Levy
- 5) Analysis of Current Tax Levy – Town-Wide

Audit Objectives

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 Members of the Town Council and Management of Town of Robbins. 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 on 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. Accordingly, we will express no such opinion. 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 Robbins’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 Robbins’s major programs. The purpose of these procedures will be to express an opinion on Town of Robbins’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 Robbins 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) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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. The summary schedule of prior audit findings should be available for our review on October 1, 2021 .

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 OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

The audit documentation for this engagement is the property of Strickland Hardee 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 certain regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Strickland Hardee personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the certain regulators]. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in April 2023 and to issue our reports no later than June 30, 2023. Travis Hardee, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$22,330 for the financial audit, \$3,000 per major program compliance testing, and \$3,000 for writing the financial statements. However, in accordance with paragraph 14 of the LGC-205 Contract to Audit Accounts if circumstances arise that call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, we will inform the Governing Board and the Finance Officer in writing of the need for additional investigation and the additional compensation necessary. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. 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(s). 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are director and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by these addressees. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by use in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues, or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event we are required to respond to a court order or other legal process for the production of documents or/or testimony relative to information we obtained and/or prepared during the course of this engaging, you agree to compensate us at our hourly rates, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared, the terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all the parties.

We appreciate the opportunity to be of service to Town of Robbins 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.

Very truly yours,

Strickland Hardee PLLC

RESPONSE:

This letter correctly sets forth the understanding of Town of Robbins.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The	Governing Board BOARD OF COMMISSIONERS
of	Primary Government Unit TOWN OF ROBBINS
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 STRICKLAND HARDEE PLLC
	Auditor Address 236 E CENTER ST., LEXINGTON, NC 27292

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/2022	Date Audit Will Be Submitted to LGC 06/30/2023
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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.

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
STEPHANIE MANESS	TOWN OF ROBBINS / FINANC	FINANCE@TOWNOFROBBINS.CO

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 ROBBINS
Audit Fee	\$ 22330
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 3000
Writing Financial Statements	\$ 3000
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* STRICKLAND HARDEE PLLC	
Authorized Firm Representative (typed or printed)* TRAVIS HARDEE	Signature* 
Date* 02/16/2023	Email Address* TRAVIS@SHCPA.CPA

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

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

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

Budget vs Actual

TOWN OF ROBBINS
2/17/2023 11:32:17 AM

Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Expenses						
10-410-02 GOV. BODY-SALARIES	15,900	0.00	10,591.68	5,308.32	67%	
10-410-03 NC UNEMPLOYEMENT	0	0.00	0.00	0.00		
10-410-05 GOV. BODY-FICA TAXES	1,200	0.00	810.24	389.76	68%	
10-410-08 GOV. BODY-TRAINING	125	0.00	0.00	125.00		
10-410-11 GOV. BODY-PHONE	0	0.00	0.00	0.00		
10-410-14 GOV. BODY-TRAVEL,MEETIN	0	0.00	0.00	0.00		
10-410-26 GOV. BODY-ADVERTISING	0	0.00	0.00	0.00		
10-410-32 GOV. BODY-PUB. RELATIONS	0	0.00	0.00	0.00		
10-410-33 GOV. BODY-SUPPLIES	0	0.00	353.16	(353.16)		
10-410-53 DUES/SUBSCRIPTIONS/MEMBERSHIP S	200	0.00	200.00	0.00	100%	
10-410-60 GOV. BODY-PROF. LIABILITY	625	0.00	625.00	0.00	100%	
10-410-61 GOV. BODY-WORKERS COMP	55	0.00	55.00	0.00	100%	
GOVERNING BODY Totals:	18,105	0.00	12,635.08	5,469.92	70%	

Budget vs Actual

TOWN OF ROBBINS
2/17/2023 11:32:17 AM

Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-420-02 ADMIN-SALARIES/WAGES	128,700	0.00	85,332.50	43,367.50	66%	
10-420-03 ADMIN - NC UNEMPLOYMENT	0	0.00	0.00	0.00		
10-420-04 ADMIN-AUDIT	8,000	0.00	0.00	8,000.00		
10-420-05 ADMIN-FICA TAXES	10,000	0.00	6,481.32	3,518.68	65%	
10-420-06 ADMIN-INSURANCE	15,200	0.00	8,678.39	6,521.61	57%	
10-420-07 ADMIN-RETIREMENT	16,000	0.00	9,892.05	6,107.95	62%	
10-420-08 ADMIN-TRAINING	2,500	0.00	1,400.00	1,100.00	56%	
10-420-10 ADMIN- BKCARD SERV FEE	500	0.00	0.00	500.00		
10-420-11 ADMIN-PHONE	3,000	0.00	2,199.20	800.80	73%	
10-420-12 ADMIN-POSTAGE	0	0.00	290.52	(290.52)		
10-420-13 ADMIN-UTILITIES	5,000	0.00	4,777.42	222.58	96%	
10-420-14 ADMIN-TRAV,MEET,ACCOM	1,000	0.00	1,028.04	(28.04)	103%	
10-420-15 ADMIN-R/M BUILDING	27,000	0.00	968.71	26,031.29	4%	
10-420-16 ADMIN-R/M EQUIPMENT	500	0.00	89.00	411.00	18%	
10-420-19 ADMIN-CONTRACTED LABOR	2,000	0.00	0.00	2,000.00		
10-420-20 401K/457	6,500	0.00	1,294.52	5,205.48	20%	
10-420-25 ADMIN- FAX, INTERNET, TV	1,500	0.00	758.94	741.06	51%	
10-420-26 ADMIN-ADVERTISING	2,500	0.00	2,591.03	(91.03)	104%	
10-420-28 ADMIN- COPIER CONTRACT	8,500	0.00	6,722.84	1,777.16	79%	
10-420-33 ADMIN-SUPPLIES	5,500	0.00	5,139.54	360.46	93%	
10-420-36 UNIFORMS	500	0.00	0.00	500.00		
10-420-45 ADMIN-CONTRACT SERVICE	28,000	(4,000.00)	23,443.69	8,556.31	69%	
10-420-53 ADMIN-DUES&SUBSCRIPTIONS	5,000	0.00	3,530.77	1,469.23	71%	
10-420-57 ADMIN-MISC.	0	0.00	0.00	0.00		
10-420-60 ADMIN-PROF. LIABILITY	2,000	0.00	2,000.00	0.00	100%	
10-420-61 ADMIN-WORKERS COMP	3,600	0.00	3,600.00	0.00	100%	
10-420-63 ADMIN-GENERAL LIABILITY	6,600	0.00	6,600.00	0.00	100%	
10-420-64 ADMIN-REAL&PERSON. PROP.	1,500	0.00	1,500.00	0.00	100%	
10-420-74 ADMIN--CAP OUTLAY<5000	2,500	0.00	1,507.99	992.01	60%	
10-420-75 ADMIN--CAP OUTLAY>5000	28,000	1,524.08	13,564.56	12,911.36	54%	
10-420-78 ADMIN-ECONOMIC DEV	31,795	0.00	7,811.95	23,983.05	25%	
10-420-79 ADMIN- PLANNING & ZONING	250	0.00	170.00	80.00	68%	
10-420-99 CONTINGENCY	1,000	0.00	0.00	1,000.00		
ADMINISTRATION Totals:	354,645	(2,475.92)	201,372.98	155,747.94	56%	

Budget vs Actual

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-430-00 ELECTION EXPENSE	4,300	0.00	0.00	4,300.00	
ELECTION Totals:	4,300	0.00	0.00	4,300.00	

Budget vs Actual

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-450-13 LIBRARY-UTILITIES	7,500	0.00	4,763.31	2,736.69	64%	
10-450-15 LIBRARY-R/M BUILDING	3,500	0.00	2,296.25	1,203.75	66%	
10-450-33 LIBRARY-SUPPLIES	1,000	0.00	329.92	670.08	33%	
10-450-34 LIBRARY-MO CO SYSTEM	4,500	0.00	0.00	4,500.00		
10-450-57 LIBRARY- MISC.	0	0.00	0.00	0.00		
10-450-64 LIBRARY-R & P PROP INS	1,600	0.00	1,600.00	0.00	100%	
LIBRARY Totals:	18,100	0.00	8,989.48	9,110.52	50%	

Budget vs Actual

Section I, Item A.

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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-460-12 MC TAX COLLECTION FEE	18,000	0.00	10,847.57	7,152.43	60%	
MOORE CO TAX Totals: COLLECTION FEE	18,000	0.00	10,847.57	7,152.43	60%	

Budget vs Actual

Section I, Item A.

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-470-04 LEGAL PROFESSIONAL SERV	35,000	0.00	9,533.00	25,467.00	27%	
PROFESSIONAL SERVICE Totals:	35,000	0.00	9,533.00	25,467.00	27%	

Budget vs Actual

Section I, Item A.

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-480-35 OLD TOWN HALL- CONTRACT SERVICES	29,530	0.00	0.00	29,530.00	
Totals:	29,530	0.00	0.00	29,530.00	

Budget vs Actual

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-510-02 POLICE-SALARIES & WAGES	234,200	0.00	141,076.17	93,123.83	60%	
10-510-03 POLICE- NC UNEMPLOYMENT	0	0.00	0.00	0.00		
10-510-05 POLICE- FICA TAX	18,000	0.00	11,600.65	6,399.35	64%	
10-510-06 POLICE-INSURANCE	36,600	0.00	16,483.24	20,116.76	45%	
10-510-07 POLICE RETIREMENT	26,800	0.00	17,944.12	8,855.88	67%	
10-510-08 POLICE-EMPLOYEE TRAINING	0	0.00	0.00	0.00		
10-510-10 POLICE 401 K PLAN RETIREM	10,500	0.00	6,795.34	3,704.66	65%	
10-510-11 POLICE - PHONE	5,000	0.00	3,103.14	1,896.86	62%	
10-510-12 POLICE-POSTAGE	100	0.00	0.00	100.00		
10-510-13 POLICE-UTILITIES	4,000	0.00	3,045.92	954.08	76%	
10-510-14 POLICE-TRAVEL,MEETINGS,ET	0	0.00	26.77	(26.77)		
10-510-15 POLICE-BLDG. MAINT.	1,000	0.00	4,933.37	(3,933.37)	493%	
10-510-16 POLICE MAINT.REP.EQUIPMEN	5,500	0.00	238.56	5,261.44	4%	
10-510-17 POLICE MAINT.REPAIR AUTOS	40,975	0.00	31,396.80	9,578.20	77%	
10-510-25 POLICE-FAX, INTERNET, TV	0	0.00	0.00	0.00		
10-510-26 POLICE-ADVERTISING	100	0.00	0.00	100.00		
10-510-27 POLICE- CRIME PREVENTION	1,500	0.00	1,277.06	222.94	85%	
10-510-28 POLICE- COPIER CONTRACT	0	0.00	0.00	0.00		
10-510-31 POLICE-FUEL	27,500	0.00	10,722.43	16,777.57	39%	
10-510-32 POLICE DRUG RELATED SUPPL	1,650	0.00	1,630.24	19.76	99%	
10-510-33 POLICE-DEPT.SUPPLIES	8,000	0.00	7,973.16	26.84	100%	
10-510-36 POLICE-UNIFORMS	5,300	0.00	5,103.32	196.68	96%	
10-510-41 POLICE BLOCK GRANT EXPENSE	0	0.00	0.00	0.00		
10-510-45 POLICE-CONTRACT SERVICES	8,500	0.00	5,440.55	3,059.45	64%	
10-510-46 POLICE-MEDICAL EXPENSE	2,000	0.00	1,400.00	600.00	70%	
10-510-53 DUES & SUBSCRIPTIONS	750	0.00	0.00	750.00		
10-510-56 POLICE TRAINING FACILITY	2,100	1,510.00	206.00	384.00	82%	
10-510-57 POLICE-MISCELLANEOUS	0	0.00	0.00	0.00		
10-510-60 POLICE-PROFESSSIONAL LIAB	3,800	0.00	3,800.00	0.00	100%	
10-510-61 POLICE-WORKMENS COMP.	9,600	0.00	8,874.17	725.83	92%	
10-510-62 POLICE-AUTO. LIABILITY	6,100	0.00	6,100.00	0.00	100%	
10-510-74 POLICE--CAP OUTLAY<5000	0	0.00	0.00	0.00		
10-510-75 POLICE--CAP. OUTLAY>5000	24,000	0.00	24,241.24	(241.24)	101%	
10-510-76 POLICE SEPERATION	16,900	0.00	11,045.58	5,854.42	65%	

Budget vs Actual

Section I, Item A.

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-510-77 CODE ENFORCEMENT	300	0.00	209.58	90.42	70%	
POLICE Totals:	500,775	1,510.00	324,667.41	174,597.59	65%	

Budget vs Actual

TOWN OF ROBBINS
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Period Ending 2/23/2023

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-520-02 FIRE--SALARY	151,087	0.00	72,811.82	78,275.18	48%	
10-520-03 FIRE- NC UNEMPLOYMENT	0	0.00	0.00	0.00		
10-520-04 FIRE--ADMIN FEE	0	0.00	0.00	0.00		
10-520-05 FIRE-- FICA	11,559	0.00	5,701.40	5,857.60	49%	
10-520-06 FIRE--INSURANCE	14,616	0.00	5,818.80	8,797.20	40%	
10-520-07 FIRE--RETIREMENT	9,400	0.00	5,718.34	3,681.66	61%	
10-520-08 FIRE--TRAINING	500	0.00	200.00	300.00	40%	
10-520-09 FIRE--PENSION CONTRIBUTION	6,000	0.00	0.00	6,000.00		
10-520-11 FIRE--PHONE	2,600	0.00	1,591.41	1,008.59	61%	
10-520-12 FIRE--POSTAGE	200	0.00	15.70	184.30	8%	
10-520-13 FIRE--UTILITIES	12,500	0.00	8,066.70	4,433.30	65%	
10-520-14 FIRE--TRAVEL	500	0.00	0.00	500.00		
10-520-15 FIRE--R/M BUILDING	13,750	0.00	1,461.00	12,289.00	11%	
10-520-16 FIRE--R/M EQUIPMENT	8,000	0.00	4,944.59	3,055.41	62%	
10-520-17 FIRE--R/M TRUCK	10,000	0.00	12,609.87	(2,609.87)	126%	
10-520-20 401K/457	3,845	0.00	470.00	3,375.00	12%	
10-520-25 FIRE- FAX, INTERNET, TV	3,600	0.00	1,482.26	2,117.74	41%	
10-520-26 FIRE- ADVERTISE/AWARENESS	2,500	0.00	1,753.40	746.60	70%	
10-520-28 FIRE- COPIER CONTRACT	2,900	0.00	1,068.04	1,831.96	37%	
10-520-31 FIRE--FUEL	8,500	0.00	9,436.42	(936.42)	111%	
10-520-33 FIRE--SUPPLIES	6,000	(100.00)	4,271.78	1,828.22	70%	
10-520-36 FIRE--UNIFORMS	10,000	(2,541.41)	8,175.70	4,365.71	56%	
10-520-45 FIRE--CONTRACT SERVICES	650	0.00	350.00	300.00	54%	
10-520-46 FIRE--MEDICAL EXPENSE	300	0.00	0.00	300.00		
10-520-53 FIRE--DUES/SUBSCRIPTIONS	2,500	0.00	2,205.00	295.00	88%	
10-520-57 FIRE-MISC	3,200	0.00	2,056.98	1,143.02	64%	
10-520-60 FIRE--R & P PROP INS	3,000	0.00	3,000.00	0.00	100%	
10-520-61 FIRE--WORKER'S COMP	4,900	0.00	4,900.00	0.00	100%	
10-520-62 FIRE--AUTO LIABILITY	3,467	0.00	3,467.00	0.00	100%	
10-520-70 FIRE- TRANSFER TO 34 FIRE CAP RESERVE	0	0.00	0.00	0.00		
10-520-72 FIRE--CAP OUTLAY<5000	20,000	6,240.93	2,104.07	11,655.00	42%	
10-520-74 FIRE--FEMA GRANT PURCHASES	20,000	18,989.44	20,880.45	(19,869.89)	199%	
10-520-75 FIRE--CAP OUTLAY>5000	16,120	0.00	16,120.00	0.00	100%	
10-520-76 FIRE--FEMA GRANT VOLUNTEER PAY	20,000	0.00	20,738.00	(738.00)	104%	
10-520-78 FIR- OSFM RESCUE PURCHASES	0	0.00	0.00	0.00		
10-520-79 FIRE-OSFM FIRE PURCHASES	35,000	18,224.69	17,243.03	(467.72)	101%	
10-520-80 RESCUE BENEVOLENT	4,000	0.00	2,457.00	1,543.00	61%	

Budget vs Actual

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10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
FUND						
10-520-81 CODE 3- INSURANCE	1,600	0.00	1,494.00	106.00	93%	
FIRE Totals:	412,794	40,813.65	242,612.76	129,367.59	69%	

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10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-550-13 RECREATION-UTILITIES	5,000	0.00	5,468.71	(468.71)	109%
10-550-26 FARM DAY-ADVERTISE	900	0.00	554.83	345.17	62%
10-550-64 4TH OF JULY	0	0.00	(2.31)	2.31	
10-550-65 HARVEST FEST	110	0.00	102.73	7.27	93%
10-550-66 CHRISTMAS	490	0.00	479.89	10.11	98%
10-550-67 BEAUTIFICATION	1,000	0.00	1,046.21	(46.21)	105%
10-550-68 RECREATION	1,000	0.00	1,540.76	(540.76)	154%
10-550-69 CABOOSE/DEPO R/M	1,000	0.00	364.07	635.93	36%
10-550-76 CAP OUTLAY>5000	10,000	0.00	1,539.29	8,460.71	15%
RECREATION Totals:	19,500	0.00	11,094.18	8,405.82	57%

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10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-560-02 STREETS-SALARIES/WAGES	26,500	0.00	18,581.13	7,918.87	70%	
10-560-03 STREET- NC UNEMPLOYMENT	0	0.00	0.00	0.00		
10-560-05 STREET-FICA TAX	2,250	0.00	1,404.53	845.47	62%	
10-560-06 STREET-INSURANCE	7,500	0.00	3,482.98	4,017.02	46%	
10-560-07 STREET-RETIREMENT	3,300	0.00	2,246.80	1,053.20	68%	
10-560-08 STREET-TRAINING	0	0.00	0.00	0.00		
10-560-11 STREET-PHONE	600	0.00	337.10	262.90	56%	
10-560-13 STREET-UTILITIES	40,000	0.00	20,135.38	19,864.62	50%	
10-560-14 STREET--TRAVEL	0	0.00	0.00	0.00		
10-560-15 STREET-R/M BUILDING	1,500	0.00	708.60	791.40	47%	
10-560-16 STREET-R/M EQUIPMENT	5,000	0.00	2,285.06	2,714.94	46%	
10-560-17 STREET-R/M AUTO	7,550	0.00	1,152.19	6,397.81	15%	
10-560-20 401K/457	1,325	0.00	20.00	1,305.00	2%	
10-560-31 STREET-FUEL	10,000	0.00	1,541.05	8,458.95	15%	
10-560-33 STREET-SUPPLIES	5,000	0.00	1,101.48	3,898.52	22%	
10-560-36 STREET-UNIFORMS	800	0.00	400.97	399.03	50%	
10-560-45 STREET-CONTRACT SERVICE	1,000	0.00	299.40	700.60	30%	
10-560-46 STREET-MEDICAL EXPENSE	250	0.00	0.00	250.00		
10-560-57 STREET-MISC.	0	0.00	0.00	0.00		
10-560-60 STREET-PROFESSIONAL LIAB	1,100	0.00	1,099.11	0.89	100%	
10-560-61 STREET-WORKMENS COMP.	3,500	0.00	3,500.00	0.00	100%	
10-560-62 STREET-AUTO LIABILITY	3,600	0.00	3,600.00	0.00	100%	
10-560-74 STREET- CAP OUTLAY<5000	3,200	0.00	0.00	3,200.00		
10-560-75 STREET--CAP OUTLAY>5000	106,000	0.00	103,375.62	2,624.38	98%	
10-560-76 STREET-DOT REPAIR	5,000	0.00	3,168.16	1,831.84	63%	
10-560-80 MEAL & DRINK FUND	0	0.00	0.00	0.00		
STREET Totals:	234,975	0.00	168,439.56	66,535.44	72%	

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10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-570-00 POWELL BILL-RESURF/MTNCE	36,000	4,900.00	20,700.00	10,400.00	71%
10-570-01 POWELL BILL-SIDEWALKS	10,000	800.00	7,150.00	2,050.00	80%
10-570-04 POWELL BILL-ENGINEERING	24,500	0.00	24,327.64	172.36	99%
10-570-16 POWELL BILL-EQUIP. MAINT.	1,000	0.00	0.00	1,000.00	
10-570-33 POWELL BILL-SUPPLIES	2,500	0.00	424.03	2,075.97	17%
10-570-45 CONTRACT SERVICES	346,868	0.00	345,408.48	1,459.60	100%
POWELL BILL Totals:	420,868	5,700.00	398,010.15	17,157.93	96%

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10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-580-45 SANITATION-CONTRACT.GARBA	66,000	0.00	35,965.81	30,034.19	54%	
SANITATION Totals:	66,000	0.00	35,965.81	30,034.19	54%	

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10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-590-15 R/M	6,000	0.00	1,500.00	4,500.00	25%	
10-590-33 SUPPLIES	1,500	0.00	155.00	1,345.00	10%	
10-590-91 CEMETERY	8,500	0.00	7,850.00	650.00	92%	
CEMETERY Totals:	16,000	0.00	9,505.00	6,495.00	59%	

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10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-650-93 ECONOMIC MEMBERSHIPS	750	0.00	525.00	225.00	70%	
10-650-95 TRIANGLE J COUNCIL	500	0.00	457.00	43.00	91%	
10-650-96 ROTARY/ROBBINS CIVIC ETC.	600	0.00	150.00	450.00	25%	
ECONOMIC Totals: DEVELOPMENT	1,850	0.00	1,132.00	718.00	61%	

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10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-660-34 TFER TO FIRE CAP RESER	0	0.00	0.00	0.00	0.00
10-660-57 TO BALANCE-ADD TO ADMIN	0	0.00	0.00	0.00	0.00
10-660-62 FIRE RANDOLPH-TRUCK	325,000	0.00	320,417.94	4,582.06	99%
10-660-63 TRANSFER TO SEWER AIA	2,250	0.00	0.00	2,250.00	
10-660-64 TFER TO ENTERPRISE FUND	0	0.00	0.00	0.00	0.00
10-660-65 TFER TO FIRE RESERVE FUNDS	0	0.00	0.00	0.00	0.00
10-660-68 TFER TO OSFM GRANT	0	0.00	0.00	0.00	0.00
10-660-88 INTEREST PYMT-FIDELITY PAVING	8,200	0.00	1,268.67	6,931.33	15%
10-660-89 PRINCIPAL PYMT-FIDELITY PAVING	0	0.00	0.00	0.00	0.00
10-660-90 FIRST BANK RAM- PRINCIPAL	0	0.00	0.00	0.00	0.00
10-660-91 FIRST BANK RAM-INTEREST	0	0.00	0.00	0.00	0.00
10-660-95 DEBT-POLICE VEHICLE	0	0.00	0.00	0.00	0.00
10-660-96 DEBT-USDA FIRE STATION LOAN	45,179	0.00	11,814.00	33,365.00	26%
10-660-97 USDA - RAND. ELEC. FIRE TK LOAN	37,800	0.00	33,365.00	4,435.00	88%
10-660-99 DEBT- POLICE VEHICLE INT. DEBT SERVICE Totals:	0 418,429	0.00 0.00	0.00 366,865.61	0.00 51,563.39	0.00 88%

Budget vs Actual

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Expenses Totals:	2,568,871	45,547.73	1,801,670.59	721,652.76	72%
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Budget vs Actual

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10 GENERAL FUND Totals:

0.00

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30 ENTERPRISE FUND

Description	Budget	Encumbranc	YTD	Variance	Percent
Expenses					
30-399-10 TRANSFER TO GENERAL FUND	0	0.00	0.00	0.00	0.00
Totals:	0	0.00	0.00	0.00	0.00

Budget vs Actual

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30 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
30-660-91 DEBT-SRF PRINCIPAL-WWTP	51,531	0.00	0.00	51,531.00		
30-660-92 DEBT-SRF INT-WWTP	10,310	0.00	4,508.95	5,801.05	44%	
30-660-93 DEBT; TEST WELLS	0	0.00	0.00	0.00		
30-660-94 DEBT-WATER IMPROVE- CHLORINE BOOSTER	15,065	0.00	0.00	15,065.00		
30-660-95 FEMA RECOVERY LOAN	0	0.00	0.00	0.00		
30-660-96 DEBT-URGENT NEED--SPIES LINE	63,606	0.00	63,606.00	0.00	100%	
DEBT SERVICE Totals:	140,512	0.00	68,114.95	72,397.05	48%	

Budget vs Actual

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30 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
30-810-02 WATER--SALARIES/WAGES	65,000	0.00	35,870.84	29,129.16	55%	
30-810-03 WATER NC UNEMPLOYMENT	0	0.00	0.00	0.00		
30-810-04 WATER--AUDIT	6,400	0.00	0.00	6,400.00		
30-810-05 WATER--FICA	5,000	0.00	2,733.50	2,266.50	55%	
30-810-06 WATER--INSURANCE	15,000	0.00	4,119.36	10,880.64	27%	
30-810-07 WATER--RETIREMENT	7,850	0.00	4,337.37	3,512.63	55%	
30-810-08 WATER--TRAINING	1,000	0.00	602.00	398.00	60%	
30-810-09 WATER--PERMIT	1,000	0.00	1,680.00	(680.00)	168%	
30-810-10 WATER- BKCARD SERV FEE	1,000	0.00	126.97	873.03	13%	
30-810-11 WATER--PHONE	750	0.00	403.94	346.06	54%	
30-810-12 WATER--POSTAGE	1,500	0.00	1,140.79	359.21	76%	
30-810-13 WATER--UTILITIES	2,000	0.00	1,600.17	399.83	80%	
30-810-14 WATER--TRAVEL	0	0.00	225.43	(225.43)		
30-810-15 WATER--R/M BUILDINGS	500	0.00	0.00	500.00		
30-810-16 WATER--R/M EQUIPMENT	7,500	0.00	1,534.31	5,965.69	20%	
30-810-17 WATER--R/M AUTO	1,000	0.00	0.00	1,000.00		
30-810-18 WATER--TANK MAINTENANCE	30,000	0.00	27,124.20	2,875.80	90%	
30-810-19 WATER-CONTRACTED LABOR	2,000	0.00	2,528.28	(528.28)	126%	
30-810-20 401K/457	3,250	0.00	180.00	3,070.00	6%	
30-810-25 WATER- FAX, INTERNET, TV	1,200	0.00	1,008.78	191.22	84%	
30-810-26 WATER--ADVERTISING	250	0.00	0.00	250.00		
30-810-31 WATER--FUEL	5,000	0.00	3,502.16	1,497.84	70%	
30-810-33 WATER--SUPPLIES	5,000	0.00	4,424.41	575.59	88%	
30-810-34 WATER--CHEMICALS	2,250	0.00	1,072.22	1,177.78	48%	
30-810-36 WATER--UNIFORMS	1,600	0.00	750.47	849.53	47%	
30-810-40 WATER--PROFESSIONAL SERV	0	0.00	0.00	0.00		
30-810-44 WATER--PURCHASE CONTRACT	200,000	0.00	127,010.50	72,989.50	64%	
30-810-45 WATER--CONTRACT SERVICE	2,500	0.00	463.69	2,036.31	19%	
30-810-46 WATER- MEDCAL EXPENSE	0	0.00	0.00	0.00		
30-810-53 WATER--DUES & SUBSC.	1,000	0.00	430.00	570.00	43%	
30-810-57 WATER--MISCELLANEOUS	0	0.00	0.00	0.00		
30-810-60 WATER--PROF. LIAB. INS.	500	0.00	500.00	0.00	100%	
30-810-61 WATER--WORKERS COMP.	2,500	0.00	2,500.00	0.00	100%	
30-810-62 WATER--AUTO LIAB. INS.	1,000	0.00	1,000.00	0.00	100%	
30-810-64 WATER-R & P PROPERTY	1,800	0.00	1,800.00	0.00	100%	
30-810-65 DEPRECIATION EXPENSE	0	0.00	0.00	0.00		
30-810-70 WATER- 811 SRVICE CONTRACT	400	0.00	150.00	250.00	38%	
30-810-71 WATER--TAP SUPPLIES	0	0.00	0.00	0.00		

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30 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
30-810-72 WATER-LINE CONSTRUCTION	0	0.00	0.00	0.00	0.00	
30-810-73 WATER-LINE MAIN. & REPAIR	4,000	0.00	3,735.00	265.00	93%	
30-810-74 WATER--CAP OUTLAY<5000	3,000	40.66	1,068.67	1,890.67	37%	
30-810-75 WATER--CAP OUTLAY>5000	6,000	0.00	0.00	6,000.00		
30-810-80 PENSION EXPENSE NCLGERS	0	0.00	0.00	0.00		
30-810-81 MEAL & DRINK FUND	0	0.00	89.30	(89.30)		
WATER Totals:	388,750	40.66	233,712.36	154,996.98	60%	

Budget vs Actual

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30 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
30-811-02 WWTP--SALARIES/WAGES	61,000	0.00	42,396.00	18,604.00	70%	
30-811-03 WWTP- NC UNEMPLOYMENT	0	0.00	0.00	0.00		
30-811-04 WWTP--AUDIT	6,400	0.00	0.00	6,400.00		
30-811-05 WWTP--FICA	4,656	0.00	3,195.70	1,460.30	69%	
30-811-06 WWTP--INSURANCE	15,000	0.00	6,965.96	8,034.04	46%	
30-811-07 WWTP--RETIREMENT	7,500	0.00	5,126.86	2,373.14	68%	
30-811-08 WWTP--TRAINING	500	0.00	391.60	108.40	78%	
30-811-09 WWTP--WW PERMIT	5,000	0.00	4,900.00	100.00	98%	
30-811-10 WWTP- BKCARD SERV FEE	1,000	0.00	739.43	260.57	74%	
30-811-11 WWTP--PHONE	800	0.00	399.47	400.53	50%	
30-811-12 WWTP--POSTAGE	1,500	0.00	670.91	829.09	45%	
30-811-13 WWTP--UTILITIES	65,000	0.00	44,810.11	20,189.89	69%	
30-811-14 WWTP--TRAVEL	0	0.00	341.26	(341.26)		
30-811-15 WWTP--R/M BUILDINGS	1,000	0.00	256.22	743.78	26%	
30-811-16 WWTP--R/M EQUIPMENT	10,000	0.00	3,735.54	6,264.46	37%	
30-811-17 WWTP--R/M AUTO	1,500	0.00	0.00	1,500.00		
30-811-19 WWTP- CONTRACTED LABOR	32,000	0.00	15,985.17	16,014.83	50%	
30-811-20 401K/457	3,000	0.00	295.52	2,704.48	10%	
30-811-25 WWTP- FAX, INTERNET, TV	1,200	0.00	601.46	598.54	50%	
30-811-26 WWTP--ADVERTISING	500	0.00	77.81	422.19	16%	
30-811-31 WWTP--FUEL	13,000	0.00	9,447.40	3,552.60	73%	
30-811-33 WWTP--SUPPLIES	5,000	0.00	4,245.25	754.75	85%	
30-811-34 WWTP--CHEMICALS	50,000	0.00	46,354.06	3,645.94	93%	
30-811-36 WWTP--UNIFORMS	1,000	0.00	581.80	418.20	58%	
30-811-40 WWTP--PROF SERV	5,000	0.00	553.28	4,446.72	11%	
30-811-45 WWTP--CONTRACT SERVICES	26,800	0.00	14,417.25	12,382.75	54%	
30-811-46 WWTP--MEDICAL EXPENSE	0	0.00	0.00	0.00		
30-811-47 WWTP--SLUDGE REMOVAL	15,000	0.00	9,442.03	5,557.97	63%	
30-811-49 WWTP--REFUND SEWER	0	0.00	0.00	0.00		
30-811-53 WWTP--DUES& SUBSCRIPTIONS	1,000	0.00	540.16	459.84	54%	
30-811-56 WWTP--UNEMPLOYMENT	0	0.00	0.00	0.00		
30-811-57 WWTP--MISCELLANEOUS	250	0.00	51.34	198.66	21%	
30-811-60 WWTP--PROF LIAB INS	500	0.00	500.00	0.00	100%	
30-811-61 WWTP--WORKER COMP	3,500	0.00	3,500.00	0.00	100%	
30-811-62 WWTP--AUTO LIAB INS	1,700	0.00	1,700.00	0.00	100%	
30-811-64 WWTP--R & P PROP INS	7,800	0.00	7,778.78	21.22	100%	
30-811-65 DEPRECIATION EXPENSE	0	0.00	0.00	0.00		
30-811-73 WWTP--R/M LINES	1,000	0.00	0.00	1,000.00		
30-811-74 WWTP--CAP OUTLAY<5000	5,000	1,189.30	3,221.26	589.44	88%	
30-811-75 WWTP--CAP OUTLAY>5000	0	0.00	0.00	0.00		

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30 ENTERPRISE FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
30-811-76 WWTP--PER/ER Study	700	0.00	1,300.00	(600.00)	186%
30-811-80 PENSION EXPENSE NCLGERS	0	0.00	0.00	0.00	
30-811-81 MEAL & DRINK FUND	0	0.00	0.00	0.00	
WWTP Totals:	354,806	1,189.30	234,521.63	119,095.07	66%

Budget vs Actual

Section I, Item A.

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Period Ending 2/23/2023

Expenses Totals:	884,068	1,229.96	536,348.94	346,489.10	61%
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Budget vs Actual

Section I, Item A.

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30 ENTERPRISE FUND Totals:

0.00