



TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS Meeting Minutes

110 West Allenton Street, Mount Gilead, North Carolina, 27306
December 1, 2020

The Mount Gilead Board of Commissioners met remotely at 7:00 p.m. for the regular monthly business meeting. Information on how to attend the meeting was posted on the town webpage and the Town bulletin board outside of Town Hall.

Present for the Zoom meeting were: Mayor Chip Miller, Mayor Pro Tem Tim McAuley, Commissioners Paula Covington and Vera Richardson, Interim Town Manager Bill Zell, Town Clerk Amy Roberts, Police Chief Pat Preslar and Public Works Director Daniel Medley.

Absent: Commissioner Mary Lucas

ITEM I. INTRODUCTION & ADOPTION OF AGENDA

Mayor Miller welcomed everyone to the Zoom meeting at 7:04 p.m. Commissioner Richardson made a motion to adopt the agenda noting a change to Item IV – (D) – Manager Contract and Conditional Offer Approval – Should have read on the agenda as an action item rather than an information item. Mayor Pro Tem McAuley seconded the motion. Agenda was unanimously adopted.

ITEM II. APPROVAL OF MINUTES

A. November 3, 2020 Regular Meeting Minutes

Commissioner Covington made a motion to adopt the minutes as is. Commissioner Richardson seconded the motion. Minutes were unanimously adopted.

ITEM III. OLD BUSINESS

A. Code Enforcement – Speakman property update

Brandon Emory, Code Enforcement Officer, stated that he has had good conversation with the attorney representing the Speakman property at 200 East Allenton Street and that Mr. Speakman was agreeance with all the of the Board’s requests and requirements to become compliant and will be in compliance by March 1, 2021.

ITEM IV. NEW BUSINESS

A. Financial Statement Obligations – Yellowbook Audit Quotes (Action)

1. Potter and Company, CPA
2. RAM CPA, PLLC
3. William R. Huneycutt, CPA, PLLC

Mr. Bill Zell, Interim Manager presented three quotes to complete the Yellowbook Audit that is required anytime you borrow state or federal money over \$100K. It is basically a review of the yearly audit conducted by our current firm J. B. Watson. Option 1 (above) quoted \$255/hr. plus incidentals to complete the audit and Option 2 (above) quoted \$155/hr. plus traveling fees and incidentals. Option 3 (above) is asking for a flat \$1000 to

complete the audit. Commissioner Covington made a motion to award the quote to William R. Huneycutt, CPA, PLLC (option 3) for a total fee of \$1,000. Commissioner Richardson seconded the motion. Motion carried unanimously.

B. Police Department Salary Proposal

Police Chief Pat Preslar presented a proposal to the Board to raise all full-time officers pay stating that he is short two full time officers and has only had 2 applicants in the last year. He feels that to be competitive with other departments locally and on the county level, he needs to raise starting salaries and create a career development plan as an incentive to hire and retain a fully staffed department. After review of the three different options presented, Commissioner Covington recommended Option 3 which would increase all full-time officers starting salaries by \$3,000 annually. The Mayor felt like Option 2 was the best proposal which would raise all full-time officers starting salary by \$5,000 annually. Mayor Pro Tem McAuley suggested a compromise. His idea was to “meet in the middle” and give officers a \$4,000 increase annually. Commissioner Richardson was not in favor of these proposals at all stating that she did not agree that the officers needed an increase at this time. Mayor Pro Tem McAuley made a motion to approve the option to increase all full-time officers’ salaries by \$4,000 annually effective immediately. Commissioner Covington seconded the motion. Motion carried 2-1 with a nay from Commissioner Richardson.

C. Review of proposed Welcome Packet for Customers

Enterprise Manager, Lessie Jackson, has been working on a welcome packet to hand out to all new utility customers when starting services with the Town. The purpose of the welcome packet was to inform customers of utility bill due dates, fees and ordinances that may be useful to the customer as well as other important information. She wanted the Board to see a copy of it before she started handing them out to customers. The Board all agreed that it was helpful information and thanked her for her work on this project.

D. Manager Contract and Conditional Offer Approval

Mr. Bill Zell, Interim Manager presented the Board with a Conditional Offer and an employment contract for approval to be presented to the Town Manager Elect, Mr. Hiram Marziano, Commissioner Richardson made a motion to approve the Conditional Offer and Manager Employment Contract. Mayor Pro Tem McAuley seconded the motion. Motion carried unanimously.

ITEM V. STAFF REPORTS

Monthly staff reports were presented by Interim Manager Bill Zell, Public Works Director Bill Zell and Police Chief Pat Preslar and were attached to the Board packets.

ITEM VI. COMMISSIONER REPORTS

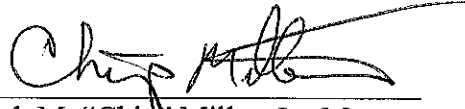
Commissioner Covington asked if we could re-visit the Market Salary Study originally created by former Town Manager, Matthew Christian. It was discussed in June of 2020 and has been put aside due to the vacancy of the Town Manager position. Mayor Miller agreed and asked if it could be re-visited at the January 5, 2021 regular meeting.

ITEM VII. PUBLIC COMMENT

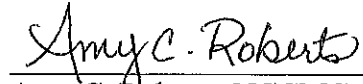
None

ITEM VII. ADJOURNMENT

With no more Board business, Commissioner Richardson made a motion to adjourn the meeting with a second from Mayor Pro Tem McAuley. Meeting was adjourned at 8:55 p.m.



Joseph M. "Chip" Miller, Jr., Mayor



Amy C. Roberts, NCCMC, Town Clerk



TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS AGENDA

110 West Allenton Street, Mount Gilead, North Carolina, 27306
December 1, 2020

The Mount Gilead Board of Commissioners will meet remotely at 7:00 p.m. for the regular monthly business meeting. Information on how to attend the meeting is posted on the town webpage www.mtgileadnc.com. The public can also call into the meeting by dialing 646-558-8656, Meeting ID: 823 8566 4526.

- ITEM I. INTRODUCTION & ADOPTION OF AGENDA
- ITEM II. APPROVAL OF MINUTES
A. November 3, 2020 Regular Meeting Minutes (Action)
- ITEM III. OLD BUSINESS
A. Code Enforcement – Speakman property update (B. Emory - Information)
- ITEM IV. NEW BUSINESS
A. Financial Statement Obligations – Yellowbook Audit Quotes (Action)
1. Potter and Company, CPA
2. RAM CPA, PLLC
3. William R. Huneycutt, CPA, PLLC
B. Police Department Salary Proposal (P. Preslar - Action)
C. Review of proposed Welcome Packet for Customers (L. Jackson - Information)
D. Manager Contract and Conditional Offer Approval (B. Zell – Information)
- ITEM V. STAFF REPORTS
- ITEM VI. COMMISSIONER REPORTS
- ITEM VII. PUBLIC COMMENT
Public comments may be submitted in writing to the Town Clerk clerk@mtgileadnc.com, in the chat section of the Zoom meeting, or by calling 910-439-6687. A record of all public comments will be included in the meeting minutes. Please include your full name and address along with your written comments.
- ITEM VII. ADJOURNMENT

Agenda Packet

Table of Contents

MINUTES

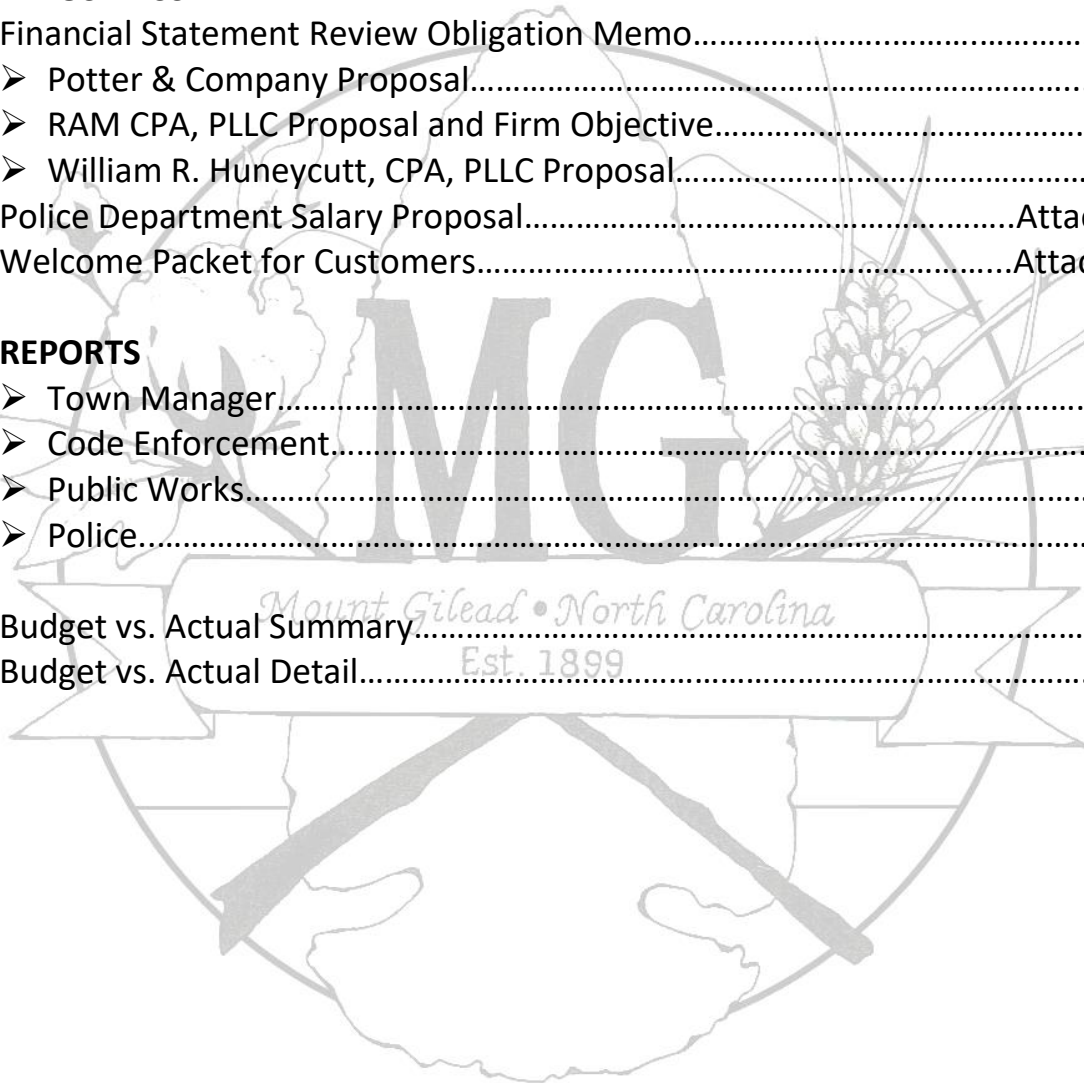
- ❖ Meeting Minutes
 - November 3, 2020 Regular Meeting Minutes.....1

NEW BUSINESS

- ❖ Financial Statement Review Obligation Memo.....4
 - Potter & Company Proposal.....5
 - RAM CPA, PLLC Proposal and Firm Objective.....7
 - William R. Huneycutt, CPA, PLLC Proposal.....15
- ❖ Police Department Salary Proposal.....Attachment
- ❖ Welcome Packet for Customers.....Attachment

❖ REPORTS

- Town Manager.....17
- Code Enforcement.....18
- Public Works.....21
- Police.....23
- ❖ Budget vs. Actual Summary.....32
- ❖ Budget vs. Actual Detail.....33





TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS AGENDA

110 West Allenton Street, Mount Gilead, North Carolina, 27306
November 3, 2020

The Mount Gilead Board of Commissioners met at 7:00 p.m. at Highland Community Center, 131 Hoffman Dr., Mount Gilead, North Carolina for the regular monthly business meeting. Present were Mayor Pro Tem Tim McAuley, Commissioners Paula Covington, Vera Richardson and Mary Lucas, Interim Manager Bill Zell, Police Chief Pat Preslar, Fire Chief Keith Byrd, Public Works Director Daniel Medley and Town Clerk Amy Roberts.

Absent: Mayor Chip Miller.

CALL TO ORDER

Mayor Pro Tem McAuley called the meeting to order at 7:00 p.m.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

ITEM I. ADOPTION OF AGENDA

Commissioner Richardson made a motion to adopt the agenda. Commissioner Covington seconded the motion. Agenda was unanimously adopted.

ITEM II. APPROVAL OF MINUTES

A. October 6, 2020 – Regular Meeting Minutes

Commissioner Lucas made a motion to adopt the minutes with a second from Commissioner Covington. Minutes were unanimously adopted.

ITEM III. PUBLIC COMMENT

None

ITEM IV. OLD BUSINESS

A. Code Enforcement Updates

Code Enforcement Officer, Brandon Emory, reported that the property at 500 W. Allenton Street and had been cleaned, mowed and removed of debris. Hayes Lawncare Service performed the service. Emory sent a letter, which was included in the Board packet, to the attorney for the property owner at 212 E. Allenton Street laying out the Town's expectations to make this property compliant. Emory said he felt like the owner of the property was eager to work with the Town to become compliant. Emory said in his report that the property is being monitored for progress and if no additional correspondence is received, he will follow up with the attorney again and will report to the Board next month.

ITEM V. NEW BUSINESS

A. Christmas Parade/Festival

Amy Roberts, Town Clerk requested the Board make a final decision as to whether the Town should host a Christmas Parade and Tree Lighting ceremony during the COVID pandemic. This request was presented to the Board at the October meeting and the Board decided to table their decision to see if the Governor would extend or expire Order No. 169 which states that during this phase of the pandemic no mass gatherings should happen including parades, festivals and large outdoor events where social distancing would be hard to manage. This order was due to expire on October 23. Instead the order was extended. Per Mary Perez, Director of Health and Human Services at Montgomery County Health Department, highly recommends that no parades or festivals should happen this year.

Commissioner Covington made a motion to cancel the December 5, 2020 Christmas Parade and Tree lighting. Commissioner Richardson seconded the motion. Motion carried unanimously.

B. Stanback Park Sidewalk Extension Project

Interim Manager Bill Zell presented a service agreement from Withers Ravenel for the Board's review. No agreement can be signed and entered however, until NCDOT lifts their freeze on funds to complete this project. This was for the Board's information only.

C. Speed Hump Policy and Resolution 2020-1103-1

Interim Manager Bill Zell presented a Speed Hump Policy and Resolution to the Board. This Policy was presented to the Board in July for review, but no vote was made. Zell stressed the importance of getting this policy in place to give staff direction and citizens guidelines to follow for determination of eligibility for a speed hump. Commissioner Lucas made a motion to adopt the Speed Hump Policy and the Resolution 2020-1103-1. Commissioner Richardson seconded the motion. The Policy and Resolution were unanimously adopted.

ITEM VI. STAFF REPORTS

Staff Reports were presented by Public Works Director, Daniel Medley, Fire Chief Keith Byrd and Police Chief Pat Preslar and were attached to the Board packets.

In addition to the monthly report, Police Chief Pat Preslar presented a handout to the Board for a Proposed Salary and Career Development plan for the Police Department. Preslar pleaded to the Board to consider this proposal stressing that he is in dire need of qualified officers. He currently has two vacant officer positions and he feels he is having a hard time competing to retain officers in our Town because we can't pay as much as other towns and we have no incentive program to entice new officers to come to our area. He told the Board that because the Montgomery County Sheriff's Office was able to get a large salary increase approved for all of his deputies, all of our county's municipalities are going to have a hard time getting and retaining officers without an increase in salary and an enticeable onboarding package. He pleaded with the Board to please consider his request. Commissioner Richardson questioned the Department's use of Reserve Officers and asked Chief Preslar to consider asking his reserve officers to step up and help in his time of need. Mayor Pro Tem McAuley thanked him and stated the Board would review his proposal.

ITEM VII. COMMISSIONER REPORTS

Commissioner Richardson informed the Board that at a recent School Board meeting it was decided that Montgomery County Schools would begin their sports program again starting as early as this week with the first Volleyball game. Later they will begin basketball and football to come possibly around February.

Mayor Pro Tem McAuley gave an update on the Highland Virtual Learning Center. It is ready to go, and the classrooms have been sanitized and are ready for students. They are hoping to start having students as early as next week. It will operate Monday through Thursday from 4-7 p.m. and can house as many as 20 students.

ITEM VIII. CLOSED SESSION

None

ITEM IX. ADJOURNMENT

With no more Board business Commissioner Richardson made a motion to adjourn the meeting. Commissioner Covington seconded the motion. Meeting was adjourned.

Joseph M. "Chip" Miller, Jr., Mayor

Amy C. Roberts, Town Clerk



TOWN OF MOUNT GILEAD

110 West Allenton Street, Mount Gilead, North Carolina, 27306

MEMORANDUM

To: Mayor and Commissioners
From: Bill Zell *BZ*
Re: Financial Statement Review Obligation
Date: November 10, 2020

It has been brought to my attention by the Town's auditor Deneal Bennett, with J.B. Watson & Co., PLLC that because of the grant award for the WWTP Upgrade Project exceeded \$100,000 in federal funds, we will have to have what is called a "Yellow Book" audit. This means that the Town will need to contract with another CPA firm or individual to review our draft financial statements.

I have compiled for your review three firm's information and potential costs so that you can make a decision. The LGC has delayed the date that the annual audit is due from December 1st to January 31, 2021.

The following CPA firm's information is attached:

Potter & Company – Monroe, NC I was referred to this firm by Jerica Napier out of Polkton. They had just finished doing a Yellow Book review in October for them. She said they were very professional.

Rebecca Meyer – Raleigh I was referred to her by first Dave Welker the Financial CEO for the League of Municipalities and then again by CPA Ken Anderson out of Rockingham, (who was recommended to me by Gregory Blake).

William Huneycutt – Albemarle Got his firm's information off the internet, Gregory Blake also recommended his firm.



POTTER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

November 10, 2020

Town of Mount Gilead
PO Box 99
Mt. Gilead, North Carolina 28135

We are pleased to submit a proposal regarding the review of the Town of Mount Gilead's June 30, 2020 financial statements. This proposal will outline our terms and the objective of our engagement and the nature and limitations of the services we will provide.

It is our understanding the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Mount Gilead as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements are being audited and prepared by the CPA firm J.B. Watson & Co., P.L.L.C. (J.B. Watson). The preparation of the financial statements is a nonaudit service that is required by *Government Auditing Standards* to be overseen by an individual, designated by the Town, who possesses suitable skills, knowledge and experience and understands the services to be provided. The Town of Mount Gilead does not have an individual on staff that possesses the skills, knowledge, and experience to objectively evaluate the appropriateness of the auditors' judgments and conclusions and will potentially engage Potter & Company to assist.

The objective of our engagement is to oversee the preparation of the financial statements performed by J.B. Watson and evaluate the reasonableness of the results from the nonaudit services provided and to consider if any material error, omission, or misstatement in the results of the nonaudit service provided exist.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the financial statement evaluation portion of the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

The financial statement oversight to be performed is conducted on the basis that management acknowledges and understands that our role is the oversight of the financial statements in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards*. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to oversee your financial statements in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards*:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the oversight of the financial statements.
- b. The design, implementation, and maintenance of internal control relevant to the oversight and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Town of Mount Gilead
November 10, 2020

- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to oversee financial statements.
- f. To provide us with—
 - Documentation and other related information that is relevant to the oversight and presentation of the financial statements,
 - Additional information that may be requested for the purpose of the oversight of the financial statements, and
 - Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

John Kapelar is responsible for supervising the engagement.

Our fees for these services will be based on the actual time spent at an hourly rate of \$255, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Accounts over 30 days old are charged a finance charge of 1.5% per month.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you 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,

POTTER & COMPANY, PA



John Kapelar, CPA



RAM CPA, PLLC

September 29, 2020

The Honorable Joseph Miller
Mayor
Town of Mount Gilead, North Carolina
P.O. Box 325
Mount Gilead, NC 27306

Dear Mayor Miller,

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

RAM CPA, PLLC will perform consulting, advisory and assessment services necessary to assist the Town in taking responsibility for their financial statements as part of their financial statement audit for the fiscal year ending June 30, 2020. You have represented that the financial statements will be prepared by the auditors in accordance with U.S. generally accepted accounting principles (GAAP), and therefore, preparation of the financial statements will not be within the scope of this engagement.

RAM CPA, PLLC will perform the following tasks to assist the Town in determining that the financial statements prepared by the auditors are materially in accordance with U.S. generally accepted accounting principles:

1. Inquire of Town management, the Town Council, and Mayor, as determined necessary, to gain an understanding of the activities of the Town and the material financial transactions that are applicable to the financial statements during the fiscal year. Documentation may be requested, as necessary.
2. If applicable, assist the Town in reviewing significant transactions and provide guidance to promote that such transactions are properly recorded in the books and records and disclosed in the financial statements in accordance with U.S. generally accepted accounting principles.
3. Read the financial statements prepared by the auditors to ensure that the form and content, including disclosures, is in accordance with GAAP. To the extent considered necessary, RAM CPA, PLLC will agree the financial statements with the underlying books and records of the Town.
4. Provide advisory services as necessary throughout the audit process.

RAM CPA, PLLC is pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to assist Town management in taking responsibility for their financial statements as part of their financial statement audit for the fiscal year ending June 30, 2020. RAM CPA, PLLC will seek to meet this objective by providing the Town with a resource with the requisite skills, knowledge and experience in governmental accounting and reporting to determine that the financial statements prepared by the auditors are materially in accordance with U.S. generally accepted accounting principles.

We will perform our services in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (“AICPA”). Such services do not constitute an audit, review, or any other attestation service as those services are defined in AICPA literature applicable to such engagements. RAM CPA, PLLC will not verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion, as that is the objective of the auditors. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls, unless otherwise specified in the scope of this Agreement. You are responsible for developing and implementing internal controls applicable to your operations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to assist the Town in taking responsibility for the U.S. GAAP basis financial statements that are being prepared by the auditors. In doing so, the Town acknowledges and agrees to the following:

- a. The Town is responsible for determining and communicating of the extent of hours authorized for us to participate in the engagement. Management agrees to take responsibility for the fact that limitations on the hours provided to us may adversely affect the timing and sufficiency of the procedures we perform.
- b. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements;
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- d. The prevention and detection of fraud;
- e. To ensure that the entity complies with the laws and regulations applicable to its activities;

- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to evaluate the preparation of the financial statements;
- g. To provide us with:
 - i. Documentation and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of evaluating the sufficiency of the preparation of the financial statements, and
 - iii. Unrestricted access to persons within the Town and with the auditors of whom we determine necessary to communicate.
- h. The Town agrees to take responsibility for all services provided and indemnify and hold RAM CPA, PLLC and its individual members harmless from and against any and all losses, damages, costs, or expenses, including attorneys' fees, by reason of the Town's failure to provide complete and accurate information, knowing misrepresentations, resources or guidance with respect the services provided by the Firm.

Other Relevant Information

Services performed under the contract will be billed at an hourly rate of \$150. Travel time, if necessary, incurred will be billed at a rate of \$75 per hour. All out-of-pocket expenses will be billed at actual cost. Mileage will be billed at the federally determined reimbursement rate. The Firm policy is to bill every two weeks for services and costs. Payment is due within 15 days of invoicing. Interest of 1½% per month will be charged on all overdue balances. You will be kept informed of the progress of the engagement.

As a result of the nature of the services we are providing, we are not independent with respect to the Town.

If the above agrees with your understanding of the terms of our engagement, please sign the copy of this letter in the space provided and return it to me. I am pleased to have you as a client and look forward to working with you.

Sincerely yours,



Rebecca A. Meyer, CPA, CGMA
On behalf of RAM CPA, PLLC

Acknowledged:

Town of Mount Gilead, North Carolina

Joseph Miller, Mayor

Please affix a valid pre-audit certification in accordance with NC State Statutes.



Firm Objective:

The objective of RAM CPA, PLLC is to make a positive impact on our society by delivering exceptional fiscal support services to the businesses, nonprofits, and governmental entities that supply goods and services aimed at improving the lives of all people, as well as the professionals that advise them. Only through continuous innovation, collaboration, sound financial management, ethical values and a commitment to quality can these organizations make a significant, positive contribution to the world in which we live.

RAM CPA, PLLC fulfills this objective through collaborating with businesses, nonprofit organizations, governmental entities, CPA firms, regulators and other professionals. Rebecca A. Meyer, CPA, CGMA, is the firm's president.

Our values:

- Integrity & Honesty
- Compliance
- Passion & Innovation
- Quality & Relevance
- Attention to detail
- Commitment to excellence
- Continuous improvement
- Treat all people with respect and dignity

Professional Experience of Rebecca A. Meyer:

Rebecca Meyer, in her role as an auditor with the firms of Arthur Andersen (1998-2001-Baltimore, MD & Birmingham, AL offices), MDA Professional Group (2001-2004-Huntsville Alabama office), and Dixon Hughes, LLP (2004-2006-Sanford and Raleigh, NC offices), specialized in audits of governments and nonprofit organizations. Rebecca worked on such governmental audits as the State of Maryland Single Audit; City of Decatur, Alabama; City of Madison, Alabama; City of Guntersville, Alabama; Guntersville Electric Board, Alabama; numerous school district audits in North Carolina, Chatham County, North Carolina and the City of Durham, North Carolina. In this capacity she reviewed

the financial statements of these governmental entities for compliance with generally accepted accounting principles.

Furthermore, in her capacity as a Technical Manager with the AICPA's Professional Ethics Division (2006-2018), Rebecca specialized in reviews of government and nonprofits entities, evaluating numerous, city, county, special district, state, federal, tribal governments and municipal audits and financial statements for compliance with generally accepted auditing standards, Government Audit Standards, Uniform Guidance (formerly OMB Circular A-133), and generally accepted accounting principles including GASB, FASB and FASAB.

Rebecca maintains compliance with the continuing professional education requirements of Government Auditing Standards, which specifies 24 hours of courses biannually directly related to government audits and an additional 56 hours of courses directly attributable to accounting and auditing.

Rebecca Meyer is a CPA licensed in both North Carolina and Maryland and holds the AICPA's Chartered Global Management Accountant (CGMA) designation. She is a member of the AICPA and the AICPA's Government Audit Quality Center (GAQC) and serves on the AICPA's Enforcement Committee as a member of the Governmental Subgroup. The enforcement committee is a subcommittee of the Professional Ethics Executive Committee and is responsible for enforcement of the AICPA's Code of Professional Conduct, which sets forth requirements for members related to independence, behavior and technical compliance with accounting and auditing standards.

She also is a member of the North Carolina Association of CPAs (NCACPA) and serves on both their Governmental Accounting and Auditing Committee and Nonprofit Accounting and Auditing Committee.

Rebecca Meyer has authored the following continuing education courses for the AICPA:

- Studies on Single Audit and Yellow Book Deficiencies – 2019 edition
- Applying the Uniform Guidance in Your Single Audits – 2019 edition
- The New Yellow Book: Government Auditing Standards, 2018 Version – 2019 and 2020 editions

She also teaches courses in Single Audit, Internal Controls and Yellow Book.

Governmental Experience of the Firm:

Legislative Auditor of the State of Alaska – Audit Efficiency & Effectiveness Reviews of Single Audit Programs – May 2015 through the Present. This is an annual project whereby the legislative auditor selects several federal program audits completed by her staff and the firm performs post-issuance review to evaluate compliance with Government Auditing Standards and Uniform Guidance (formerly OMB Circular A-133) and suggests methods for gaining audit efficiency without compromising audit quality.

Town of Morrisville, North Carolina – Interim Controller/Finance Director, audit preparation services, and drafting of CAFR – 2015, 2018 and 2019. During 2015, the Town was without a Finance Director. The firm (formally called Rebecca A. Faris, CPA, PLLC) acted as the interim finance director and guided the Town through the finance statement audit. The firm prepared the CAFR for FY 2015. In 2018, the firm prepared the CAFR on behalf of the Town since they needed additional human resources due to a large ERP implementation. In 2019, the firm acted as the interim controller due to staff turnover and again performed audit preparation and CAFR preparation services.

City of Dunn, North Carolina – Interim Finance Director, audit preparation services and drafting of CAFR – 2019. The firm acted as the interim finance director due to staff turnover and performed audit preparation and CAFR preparation services for 2019, once a permanent finance director was hired. As the City is now fully staffed, it is anticipated that the firm will perform CAFR training program (including review of the CAFR prior to submission to the auditors) for the current staff in 2020.

Town of Holly Springs, North Carolina – Consulting engagement – 2019-2020. The firm performed an evaluation of the internal control structure related to cash receipts, cash disbursements and payroll, as well as auxiliary finance related systems and made recommendations to better position the Town for growth. It is anticipated that the firm will be providing accounting advisory services to the Town during 2020.

Orange County, North Carolina – Consulting engagement – 2017. The firm performed a consulting engagement to assist the County's Social Services Department in formulating and implementing a monthly reconciliation and review process to simplify and enhance the grant reporting on the DSS-1571, needed for grant compliance and reimbursement of operating costs for the programs from federal and state funds. This engagement provided enhancements to allow for an audit trail between the amounts reported in the

monthly DSS-1571 report and the underlying books and records of the County to assist in the audit process.

The firm also assists numerous small and mid-sized North Carolina municipalities to take responsibility for their financial statements by applying her skills, knowledge and experience in governmental accounting and reporting to the review of their financial reporting packages.

The firm also provides pre-issuance and post-issuance review services to several CPA firms of their governmental audits for compliance with professional standards.

Contact Information:

Rebecca Meyer
RAM CPA, PLLC
8311 La Matisse Road
Raleigh, NC 27615
Rebecca.Meyer@ramcpa.biz
919-323-6182



WILLIAM R. HUNEYCUTT

CERTIFIED PUBLIC ACCOUNTANT PLLC

216 West North Street
Albemarle, NC 28001
Phone: (704) 983-5012
Fax: (704) 983-5109

379 South Cox Street
Asheboro, NC 27203
Phone: (336) 626-9970
Fax: (336) 626-5981

November 17, 2020

Town of Mt. Gilead
110 West Allenton Street
Mt. Gilead, NC 27306

RE: Proposal for review of audited financial statements

Mr. Zell:

Thank you for the phone call regarding the Town's potential need for my services. I am pleased to present this proposal to provide the necessary skills, knowledge, and experience, according to the "Revised Generally Accepted Government Auditing Standards (Yellow Book)", necessary for the Town to accept the audited financial statements and the Yellow Book audit. These services will be performed for the year ended June 30, 2020.

If you have any questions or concerns, please contact me by email at wil@wrhuneycuttcpa.com.

I appreciate the opportunity to respond to your request for my services, and I look forward to hearing from you soon.

Best regards,

A handwritten signature in black ink, appearing to read 'William R. Huneycutt'.

William R. Huneycutt, CPA



WILLIAM R. HUNEYCUTT

CERTIFIED PUBLIC ACCOUNTANT PLLC

216 West North Street
Albemarle, NC 28001
Phone: (704) 983-5012
Fax: (704) 983-5109

379 South Cox Street
Asheboro, NC 27203
Phone: (336) 626-9970
Fax: (336) 626-5981

PROPOSAL

The office of William R. Huneycutt, CPA, PLLC appreciates the opportunity to respond to your request for professional services for the Town of Mt. Gilead, North Carolina. We have offices located at 216 West North Street in Albemarle, North Carolina and at 379 South Cox Street in Asheboro, North Carolina. We are members of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. We provide various tax, accounting and attestation services, which include bookkeeping services, preparation of various types of tax returns, estate planning, management consulting, and auditing. Our auditing services include for profit, nonprofit, governmental and special procedures audits. Please find below our proposal as requested.

- The owner of the firm, William R. Huneycutt, CPA, will be responsible for the review of the financial statements of the Town for the year ended June 30, 2020 and the completion of services requested by the Town.
- Our offices currently provide auditing services to over 50 audit clients annually, including for profit, nonprofit, governmental, and various church audits.
- Our office participates in the AICPA sponsored peer review program for quality control.
- Information regarding staff that will be performing the compilation and audit:
 - **William R. Huneycutt, CPA**
 - Licensed Certified Public Accountant in NC (NC License No. 37716)
 - Ten years experience in various audit roles including staff accounting, in charge accountant, and manager.
 - Performed various governmental audits as staff accountant and in charge accountant over previous ten years.
 - Professional education: Annually receives 40+ hours of continuing professional education as required by CPA standards.
- Annually the office of William R. Huneycutt, CPA, PLLC reviews the client list and any clients who may present a problem with independence are noted. Also, as part of planning an engagement, documentation is noted in the working papers of each member of the audit team and their independence of the auditee.
- The office of William R. Huneycutt, CPA, PLLC carries errors and omissions insurance.
- No regulatory actions have been taken by any oversight body against the offices of William R. Huneycutt, CPA, PLLC.

Based on the items outlined above, the fee quoted for the professional services is \$1,000. This fee estimate is based on anticipated cooperation by Town staff and management. Invoice will be presented upon completion of the professional services and is payable on presentation.

Please let me know if you have any questions regarding this proposal.

Best regards,



William R. Huneycutt, CPA



TOWN OF MOUNT GILEAD

110 West Allenton Street, Mount Gilead, North Carolina, 27306

MEMORANDUM

To: Mayor and Commissioners

From: Bill Zell

Re: Monthly Report

Date: November 24, 2020

- Working with Colin McGrath, Attorney for the Town on the sewer policy and issues with Twin Harbor Camp Resort
- Putting a file together for the new Town Manager so that he'll have a list of all the projects and issues happening in the Town in one place
- Received three (3) quotes for the Yellow Book audits that the Town is responsible for because of the receipt of the federal grant funds for the Waste Water Treatment Plant upgrade project. The Board will need to choose one of the firms to finalize the June 30, 2020, audit.
- The Waste Water Treatment Plant had the final inspection on Friday November 13, as part of the closeout for the project.
- Matt Harrington, of James R. Harrington Surveyors is finalizing the survey and map of the new right of way agreement on East Ingram Street.
- Read on a UNC School of Government Blog about the new planning and zoning article 160D, that the Town will need to implement by July 2021.
- Worked with Police Chief Preslar on creating the proposal showing the costs involved in raising his staff salaries especially the new officer's pay, that will allow for him to be able to offer more incentive for filling vacant positions.
- Worked with Amy on the new manager's contract and conditional offer, which will need to be approved by the Board prior to sending them to the candidate.



Alliance Code
Enforcement LLC

PROTECTING QUALITY OF LIFE
Monthly Report
Town of Mount Gilead

Updated
11/18/2020

ADDRESS	VIOLATION	STATUS
500 W Allenton St	MH/JP/OL	OPEN
0 Industry Ave	AB/OL	OPEN
306 N Main St	MH/OL	OPEN
0 Julius Chambers Ave	MH/OL	OPEN
0 E Allenton	JV/JP	OPEN
0 Lumber St	MH/OL	OPEN
105 E Second St	MH/OL	OPEN
0 W Allenton St (419)	MH/JP/JV	OPEN
308 N Main St	MH/JP/OL	OPEN
101 N Main St	MH	OPEN
105 E Haywood Ln	JV/JP	ABATED
418 W Allenton St	JP	OPEN
202 E Allenton St	JP	OPEN
519 N Main St	OL	OPEN
400 West Allenton St	OL	ABATED
405 Julius Chambers St	OL	OPEN
310 East Allenton St	JV	ABATED
530 W Allenton St	JV	OPEN
205 N School St	JV	OPEN
403 Cedar St	JP	ABATED
374 Northview Rd	JV	OPEN
325 Washington Park Rd	JV	OPEN
289 Washington Park Rd	JV	OPEN
276 Washington Park Rd	JV	ABATED
170 Washington Park Rd	JV	ABATED
418 North Main St	JP	ABATED
513 West Allenton St	JP	ABATED
493 Northview Rd	JV	ABATED
465 Northview Rd	JV	OPEN
451 Northview Rd	JV	OPEN
331 Northview Rd	JP	ABATED
327 Northview Rd	JV	OPEN
309 Northview Rd	JV	OPEN
263 Northview Rd	JP	ABATED
227 Northview Rd	JP	ABATED
300 S Wadesboro Blvd	JP	ABATED
328 East Allenton St	JP	ABATED



Alliance Code
Enforcement LLC

PROTECTING QUALITY OF LIFE
Monthly Report
Town of Mount Gilead

Updated
11/18/2020

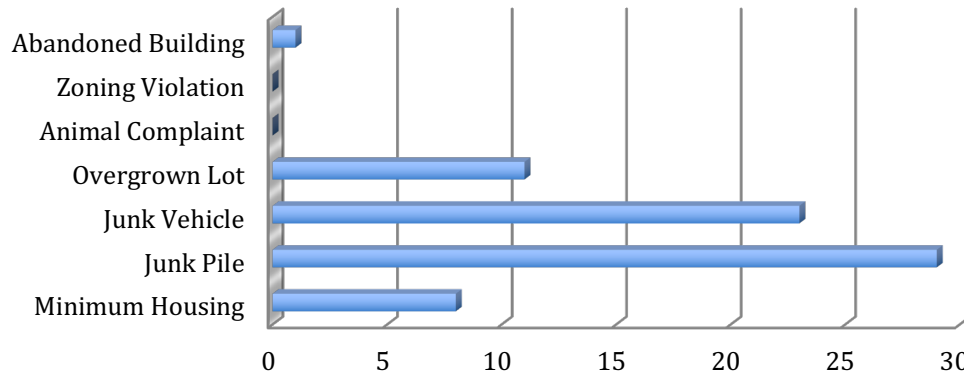
506 S Wadesboro Blvd	JP	ABATED
201 Loblolly Dr	JV	ABATED
103 E Second Ave	JP	OPEN
109 E Second Ave	OL	OPEN
420 S Wadesboro Blvd	JP	OPEN
430 S Wadesboro Blvd	JP	OPEN
409 S Wadesboro Blvd	JP	OPEN
506 S Wadesboro Blvd	JP	OPEN
321 Stanback St	JP	OPEN
304 Julius Chambers Ave	JV	OPEN
412 Julius Chambers Ave	JP	OPEN
601 Julius Chambers Ave	JV	OPEN
175 Emmaline St	JV	OPEN
106 Emmaline St	JV	OPEN
155 Emmaline St	JV	OPEN
507 North Pine St	JP	OPEN
276 Washington Park St	JP	OPEN
145 Marshall St	JP	OPEN
107 West Second Ave	JV	OPEN
301 North Main St	JP	OPEN
420 West Allenton St	JP	OPEN
500 Julius Chambers Ave	JP	OPEN

Highlights / Talking Points for the Month

- 20 New cases opened for the month of November that are for JP and JV.
- 16 cases have been abated since the month of October.
- Contact is still being made via phone and in person with social distancing and a mask on for those properties in violation.
- Update on 500 Allenton
- Update on Speakman Property

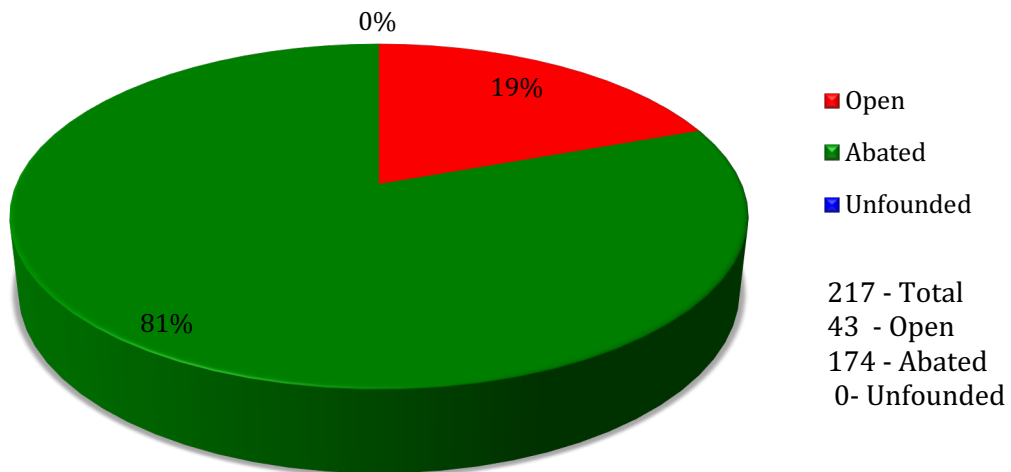


Violations by the Numbers



	Minimum Housing	Junk Pile	Junk Vehicle	Overgrown Lot	Animal Complaint	Zoning Violation	Abandoned Building
■ Violations by the Numbers	8	29	23	11	0	0	1

Year to Date Case Status





TOWN OF MOUNT GILEAD DEPARTMENT REPORTS

110 West Allenton Street, Mount Gilead, North Carolina, 27306
November, 2020

PUBLIC WORKS

The following is a list of the activities and duties performed by the Public Works Department in November.

Water/Sewer Services

1. Repair sewer leak in Tillery Tradition
2. Repair pump at LS#12 Twin harbor
3. Repair sewer line at 420 W Allenton St.
4. Monthly cut offs
5. Sewer tap on Lilly's Bridge Rd.

Repairs and Cleanup Activities

- Mowed walking trail
- Mowed cemetery
- Installed Christmas lights
- Cleaned park and pavilions
- Mowed PD
- Installed camera system at park concession stand
- Prepped lights for Christmas
- Set up for town meeting
- Mowed all town streets
- Read meters

Equipment/Vehicle Maintenance

- Changed oil in 3 service vehicles

Routine Monthly Activities

- Lift stations 1-15 - weekly checks
- Non-payment cutoffs - Completed - 3
- Cleaned curbs and gutters on Julius Chambers, W. Allenton St N. Main
- Other street cleaning removing trash from right-of-way.
-

Completed Projects

- Lift station 1 projects completed

In Progress Jobs

- Downtown storm drain projects on going
- Allenton St sewer project



Town of
**MOUNT GILEAD POLICE
DEPARTMENT**

**123 North Main Street - Post Office Box 325
Mount Gilead, North Carolina, 27306**
Phone: (910) 439-6711 Fax: (910) 439-1855

MEMORANDUM

**To: Bill Zell
 Interim Town Manager**

**From: Patrick L. Preslar
 Chief of Police**

Date: November 23, 2020

Subject: Mount Gilead Police Department Monthly Report for November 2020

The department has not had much success in attracting qualified applicants for our two open positions. I spent a lot of time researching agencies similar in size to ours, in an effort to put a competitive compensation plan together for consideration to make our department more marketable as a law enforcement employer.

This year's Shop with a Cop program will obviously not be conducted like the previous events. I plan to meet with Mount Gilead Elementary School officials in early December to determine if/and how we will proceed.

Regrettably, the annual "Coats for Kids" coat drive has been canceled for this year due to the COVID 19 virus. We look forward to getting back on schedule next year.

We continue to monitor speed issues around town and issue warnings and/or citations as needed. **COVID 19 Risk** - Department personnel are continuing to take the necessary steps to limit exposure when dealing with the public. Citizens continue to comply with the "stay at home" order with minimal instances of noncompliance. We continue to hand out masks as needed to citizens without masks.

As the year comes to a close and the holidays approach, we would like to take this opportunity to wish the members of our Town Board, the Town Staff and all of their families a Happy Thanksgiving, a Very Merry Christmas and a Happy and Joyous New Year!

Administration and Patrol

- Updated open grants as required.
- Assisted with a Halloween event at MGES.
- Began the audit of personnel files for 2020 Inservice Training completion requirements.
- Officers are continuing to advise the "Social Distancing" requirement.
- Officers are continuing to check business doors each night.
- Department vehicles were serviced as needed.
- Assisted with escorts in and around town as needed
- Continued with follow-up investigations in recent cases.
- Officers participated in various traffic checkpoints around the town.
- Routine patrol and security/building checks daily.
- Met with citizens to address various concerns.
- Routinely reviewed body camera videos.
- Ranking officers continue to fill in shifts for officers as needed shift schedule (sickness, training, vacancy etc.).
- Continued entry of SBI Traffic Stop Reports.
- Entered IBR (monthly crime report) to state database for crime statistics.

Investigations Report

Larceny cases (2)

2011-0192

Larceny - Dollar General - An individual stole beer from the store and the incident was captured on the store's video camera system. The subject was identified by store employees and warrants have been issued.

2011-0198

Breaking, Entering and Larceny - Wilders Convenience - Business was broken into through the roof of the building. An undisclosed amount of U.S. Currency was removed from the business. The offender responsible was identified by use of the store's video camera system. Charges were filed and after numerous attempts, the suspect was finally apprehended and placed in jail.

Drug Violations (2)

2011-0192

2011-0195

Both incidents occurred while conducting mobile and stationary patrol around town. Traffic violation stops resulted in numerous drug charges.

Animal Cruelty

2011-0197

Montgomery County Animal Control was contacted by a concerned citizen regarding dogs in serious need of care. Animal Control requested the assistance from the Police Department in retrieving the dogs from the residence. Animal Control found probable cause to take the dogs from the residence. Animal Control is also handling any and all legal matter regarding this case.

Juvenile (2)

2011-0199

Child Abuse - A fourteen-year-old female ran away from her home to a neighboring residence to seek help and shelter from her mother and stepfather. Excessive signs of abuse were noted and both parents were charged with child abuse. DSS was notified and a complete report was filed. The children have been removed from the residence at this time.

2011-0200

2011-0201

2011-0205

Run Away Juvenile – A juvenile ran away from her residence multiple times within a two-day period. The child was entered into NCIC as required and fortunately, was located each time with help from the Stanley County Sheriff's Department and the Norwood Police Department. She has a "boyfriend" in Stanley County. Although time consuming and a significant drain on resources, we will continue to address this matter as needed.

Attachments

- Calls for Service
- Activity Summary
- Reported Incidents – Officer assigned

Montgomery County Communications
 199 South Liberty St Troy , NC 27371

CFS By Department - Select Department By Date
 For MT GILEAD POLICE DEPT 10/28/2020 - 11/22/2020

MT GILEAD POLICE DEPT	Count	Percent
ALARM (NOT FIRE) COMMERCIAL	6	2.43%
ALARM (NOT FIRE) RESIDENTIAL	10	4.05%
ANIMAL CALL (NOT ATTACKS)	3	1.21%
ASSAULT (NO INJURIES)	2	0.81%
ASSIST MOTORIST	5	2.02%
ATTEMPT TO LOCATE	1	0.40%
B-E	3	1.21%
CARELESS & RECKLESS	3	1.21%
CHILD ABUSE	1	0.40%
CHILD CUSTODY	1	0.40%
CITIZEN ASSIST	1	0.40%
CIVIL	3	1.21%
CIVIL DISTURBANCE	3	1.21%
COMMUNICATING THREATS	2	0.81%
DAMAGE TO PROPERTY	2	0.81%
DOMESTIC	4	1.62%
ESCORT	67	27.13%
FALLS	2	0.81%
FIGHT	4	1.62%
FOLLOWUP INVESTIGATION	4	1.62%
INFORMATION	8	3.24%
LARCENY	4	1.62%
LIFELINE	1	0.40%
LOITERING	1	0.40%
MAN WITH A GUN	1	0.40%
MUTUAL AID - ASSIST OUTSIDE AGENCY	2	0.81%
PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT	1	0.40%
ROAD HAZARD	1	0.40%
ROBBERY	1	0.40%
RUNAWAY	4	1.62%
SECURITY CHECK	18	7.29%
SERVE PAPER	2	0.81%
SHOTS FIRED	1	0.40%
SICK PERSON (SPECIFIC DIAGNOSIS)	1	0.40%
SPECIAL ASSIGNMENT	2	0.81%
STAB - GUNSHOT - PENETRATING TRAUMA	2	0.81%
STRANDED/ABANDONED BOAT/VEH	1	0.40%
SUSPICIOUS PERSON/VEH/ACTIVITY	16	6.48%
TRAFFIC ACCIDENTS (PD)	3	1.21%
TRAFFIC STOP	37	14.98%
TRANSPORTATION PI	4	1.62%
TRESPASSING	2	0.81%

MT GILEAD POLICE DEPT	Count	Percent
UNCONSCIOUS - FAINTING (NEAR)	4	1.62%
UNSECURED PREMISE	1	0.40%
VANDALISM	1	0.40%
WEAPON VIOLATION	1	0.40%
Total Records For MT GILEAD POLICE DEPT	247	Dept Calls/Total Calls 100.00%
Total Records		247

Activity Detail Summary (by Category)

MOUNT GILEAD POLICE DEPARTMENT

(10/28/2020 - 11/22/2020)

Incident\Investigations

13A - Aggravated Assault	2
220 - Burglary/Breaking & Entering	1
23C - Shoplifting	1
23H - All Other Larceny	3
290 - Destruction/Damage/Vandalism of Property	3
35A - Drug/Narcotic Violations	1
35B - Drug Equipment Violations	2
520 - Weapon Law Violations	2
720 - Animal Cruelty	1
90Z - All Other Offenses	6
Total Offenses	22
Total Incidents	16

Arrests

13A - Aggravated Assault	3
23H - All Other Larceny	1
35A - Drug/Narcotic Violations	1
35B - Drug Equipment Violations	2
90C - Disorderly Conduct	1
90Z - All Other Offenses	2

Total Charges	10
Total Arrests	7

Accidents

Total Accidents	2
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Citations

Driving While License Revoked	4
No Operator License	1
Other (Infraction)	4
Secondary Charge	3

Total Charges	12
Total Citations	9

Warning Tickets

Total Warning Tickets	10
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Incident Offenses/Victims/Status By Reporting Officer

MOUNT GILEAD POLICE DEPARTMENT

All Case Statuses - (10/28/2020 - 11/22/2020)

2647 - Detective Jacob Shuping

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2010-0189	220 - Burglary/Breaking & Entering 23H - Larceny of Property	Turner, Rodney	Active	Not Applicable	10/29/2020
2011-0192	23H - Larceny	Dollar General	Active	Not Applicable	11/03/2020
2011-0193	520 - Possession of firearm by Minor 520 - Storage of firearms to protect minors	Montgomery County School System	Closed by Other Means	Juvenile/No Custody	11/06/2020
2011-0195	35B - Drug Equipment Violations	State of NC, Mount Gilead	Closed by Arrest	Not Applicable	11/07/2020
2011-0196	35A - Simple possession of marijuana 35B - Drug Equipment Violations	State of NC, Mount Gilead	Closed by Arrest	Not Applicable	11/07/2020
2011-0199	13A - Child Abuse	Woodell, Kayla Machelles	Closed by Arrest	Not Applicable	11/12/2020
2011-0205	90Z - Runaway Juvenile	Workman, Taniya	Active		11/16/2020

Officer Total Incidents: 7

4531 - Patrol Officer Hunter T. Stone

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2011-0198	290 - Damage of Property 23H - Larceny	Wilder's Gas Station	Closed by Arrest	Not Applicable	11/11/2020
2011-0206	290 - Damage of Property	Autry, Letitia Monikue	Active	Not Applicable	11/17/2020
2011-0208	290 - Damage of Property	Lemons, Todd Smith	Active	Not Applicable	11/20/2020

Officer Total Incidents: 3

Incident Offenses/Victims/Status By Reporting Officer

MOUNT GILEAD POLICE DEPARTMENT

All Case Statuses - (10/28/2020 - 11/22/2020)

6474 - Patrol Officer James L. Brown

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2010-0188	90Z - Intoxicated and Disruptive 90Z - Disorderly Conduct 90Z - Resist, Obstruct, Delay	Reeder, Matthew	Closed by Arrest		10/28/2020
2011-0200	13A - Assault with a deadly weapon with intent to kill /inflicting serious injury	Little, Jefferey Lewis	Closed by Arrest	Not Applicable	11/13/2020

Officer Total Incidents: 2

8523 - Sergeant Adam W. Lucas

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2011-0190	23C - Shoplifting	Dollar General	Closed by Other Means	Not Applicable	10/30/2020
2011-0197	720 - Animal Cruelty	State of NC	Active	Not Applicable	11/09/2020
2011-0201	90Z - Run away juvenile	Workman, Taniya	Active	Not Applicable	11/15/2020
2011-0202	90Z - Disturbance	little, Shalekqua Charmaine Pemberton	Closed by Other Means	Not Applicable	11/15/2020

Officer Total Incidents: 4

Total Incidents: 16

Budget vs Actual (Summary)

Town of Mount Gilead
11/24/2020 8:26:45 AM

Page 1 Of 1

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Revenues						
	1,412,866	0.00	374,674.50	(1,038,191.24)	27%	
Revenues Totals:	1,412,866	0.00	374,674.50	(1,038,191.24)	27%	
Expenses						
ADMINISTRATION	169,900	2,212.43	69,372.93	98,314.64	42%	
STREETS AND GROUNDS	113,070	3,295.57	37,360.74	72,413.69	36%	
PLANNING & ZONING	45,850	0.00	8,918.00	36,932.00	19%	
SOLID WASTE	92,400	0.00	29,924.87	62,475.13	32%	
PARKS AND RECREATION	62,612	0.00	59,113.65	3,498.35	94%	
POLICE DEPARTMENT	605,850	2,243.72	212,276.03	391,330.25	35%	
FIRE DEPARTMENT	163,974	11,918.85	61,786.04	90,268.85	45%	
REDEVELOPMENT CORP.	22,200	0.00	0.00	22,200.00		
POWELL BILL	38,000	4,836.00	4,464.00	28,700.00	24%	
CEMETERY	24,500	750.00	1,071.74	22,678.26	7%	
GOVERNING BODY	42,110	0.00	42,982.31	(872.31)	102%	
LIBRARY	32,400	0.00	6,275.24	26,124.76	19%	
Expenses Totals:	1,412,866	25,256.57	533,545.55	854,063.62	40%	
10 GENERAL FUND Totals:			(158,871.05)			
20 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Revenues						
	1,433,219	0.00	506,394.73	(926,823.95)	35%	
Revenues Totals:	1,433,219	0.00	506,394.73	(926,823.95)	35%	
Expenses						
ADMINISTRATION	267,850	2,212.44	119,113.34	146,524.22	45%	
WATER OPERATIONS	304,737	1,823.85	126,050.53	176,862.97	42%	
WASTE WATER COLLECTION	383,612	10,561.83	143,739.50	229,311.00	40%	
WASTE WATER PLANT	231,900	0.00	63,323.43	168,576.57	27%	
DEBT SERVICE	245,119	0.00	9,690.16	235,428.84	4%	
Expenses Totals:	1,433,219	14,598.12	461,916.96	956,703.60	33%	
20 ENTERPRISE FUND Totals:			44,477.77			

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 1 Of 12

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Revenues						
10-300-17 PROPERTY TAX-2017	1,000	0.00	81.25	(918.75)	8%	
10-300-18 PROPERTY TAX-2018	7,500	0.00	3,302.58	(4,197.42)	44%	
10-300-19 PROPERTY TAX-2019	9,500	0.00	14,409.12	4,909.12	152%	
10-300-20 PROPERTY TAX-2020	460,000	0.00	47,879.75	(412,120.25)	10%	
10-305-10 TAX INTEREST & PENALTIES	3,000	0.00	1,995.44	(1,004.56)	67%	
10-305-20 INVESTMENT INTEREST	1,000	0.00	27.14	(972.86)	3%	
10-309-00 PMT IN LIEU OF TAXES	800	0.00	2,915.82	2,115.82	364%	
10-310-20 PIPED NATURAL GAS TAX DIST	1,000	0.00	310.07	(689.93)	31%	
10-310-21 ELECTRIC FRANCHISE TAX DIST	49,000	0.00	11,361.90	(37,638.10)	23%	
10-310-22 TELECOMUNICATIONS TAX DIST	12,000	0.00	1,991.09	(10,008.91)	17%	
10-310-23 VIDEO PROGRAMMING TAX DIST	6,630	0.00	1,405.59	(5,224.41)	21%	
10-310-30 ARTICLE 40 SALES TAX DIST	58,000	0.00	30,039.64	(27,960.36)	52%	
10-310-31 ARTICLE 42 SALES TAX DIST	35,000	0.00	20,423.59	(14,576.41)	58%	
10-310-32 ARTICLE 39 SALES TAX DIST	74,000	0.00	42,507.45	(31,492.55)	57%	
10-310-34 ARTICLE 44 *524	28,000	0.00	14,644.69	(13,355.31)	52%	
10-312-20 VEHICLE TAX-2020	43,000	0.00	0.00	(43,000.00)		
10-315-10 SOLID WASTE FEES	74,500	0.00	33,184.88	(41,315.12)	45%	
10-315-11 SOLID WASTE DISPOSAL TAX DIST	800	0.00	412.04	(387.96)	52%	
10-315-15 RENTAL PROPERTY PAYMENTS	3,750	0.00	1,340.00	(2,410.00)	36%	
10-315-16 DONATIONS - PARKS & RECREATION	1,000	0.00	250.00	(750.00)	25%	
10-315-20 POOL - PAVILION RESERVATIONS	600	0.00	0.00	(600.00)		
10-315-21 POOL - DRINKS/SNACKS	250	0.00	0.00	(250.00)		
10-315-22 POOL - ADMISSION FEES	100	0.00	0.00	(100.00)		
10-315-30 ABC REVENUE	3,500	0.00	4,459.30	959.30	127%	
10-315-31 ABC LAW ENFORCE DIST	2,000	0.00	2,939.55	939.55	147%	
10-315-32 BEER AND WINE LICENSE	100	0.00	60.00	(40.00)	60%	
10-315-35 NC OUTDOOR FESTIVAL VENDOR FEES	2,200	0.00	0.00	(2,200.00)		
10-315-40 CEMETARY PLOT SALES	1,000	0.00	0.00	(1,000.00)		
10-315-50 REDEVELOPMENT CORP. - RENT	22,200	0.00	0.00	(22,200.00)		
10-315-70 ALCOHOLIC BEVERAGE TAX DIST	4,750	0.00	0.00	(4,750.00)		
10-320-00 NCCMT DEBT SETOFF PROCEEDS	100	0.00	0.00	(100.00)		
10-320-20 POWELL BILL FUNDS	38,000	0.00	17,911.31	(20,088.69)	47%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 2 Of 12

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-320-25 ZONING FEES	600	0.00	315.00	(285.00)	53%	
10-320-30 MISCELLANEOUS REVENUE	750	0.00	1,283.00	533.00	171%	
10-330-40 HOLD HARMLESS TAX DIST	70,000	0.00	32,059.94	(37,940.06)	46%	
10-340-14 NCLM SOFT BODY ARMOR	500	0.00	0.00	(500.00)		
10-340-25 EQUIPMENT GRANT #1	12,175	0.00	0.00	(12,175.00)		
10-340-46 DONATIONS - POLICE DEPT.	2,500	0.00	0.00	(2,500.00)		
10-340-47 POLICE REPORTS	450	0.00	250.00	(200.00)	56%	
10-350-00 DISPOSAL OF CAPITAL ASSETS	2,000	0.00	0.00	(2,000.00)		
10-350-40 COURT FEES	500	0.00	211.50	(288.50)	42%	
10-350-52 FIRE DEPARTMENT RESERVATIONS	200	0.00	100.00	(100.00)	50%	
10-360-10 APPROPRIATED FUND BALANCE	331,911	0.00	0.00	(331,910.74)		
10-360-20 APPROPRIATED FB-POWELL BILL	12,000	0.00	0.00	(12,000.00)		
10-399-52 COUNTY FIRE FUNDING	35,000	0.00	35,000.00	0.00	100%	
Revenues Totals:	1,412,866	0.00	323,071.64	(1,089,794.10)	23%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 3 Of 12

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Expenses						
10-400-02 SALARIES	52,000	0.00	19,866.76	32,133.24	38%	
10-400-03 CHRISTMAS BONUS	600	0.00	0.00	600.00		
10-400-04 FICA	4,000	0.00	1,428.40	2,571.60	36%	
10-400-06 RETIREMENT	5,700	0.00	1,632.08	4,067.92	29%	
10-400-08 GROUP HEALTH INS	9,200	0.00	2,822.56	6,377.44	31%	
10-400-09 401K MATCH	2,600	0.00	592.60	2,007.40	23%	
10-400-14 TRAVEL/TRAINING	6,000	0.00	2,426.51	3,573.49	40%	
10-400-15 CAR ALLOWANCE	2,000	0.00	0.00	2,000.00		
10-400-18 DUES/SUBSCRIPTIONS	3,500	0.00	277.05	3,222.95	8%	
10-400-22 SUPPLIES	4,500	0.00	2,233.62	2,266.38	50%	
10-400-23 EQUIPMENT < \$5000	4,000	0.00	0.00	4,000.00		
10-400-26 CONTRACTED SERVICES	9,500	0.00	1,450.76	8,049.24	15%	
10-400-28 TELEPHONE/POSTAGE	3,500	0.00	1,541.25	1,958.75	44%	
10-400-30 UTILITIES	7,000	0.00	2,158.24	4,841.76	31%	
10-400-32 PRINTING/ADVERTISING	500	0.00	0.00	500.00		
10-400-34 BUILDING/GROUNDS MAINTENANCE	9,800	2,212.43	1,550.39	6,037.18	38%	
10-400-40 PROFESSIONAL FEES/SRV CHG	10,000	0.00	3,721.73	6,278.27	37%	
10-400-54 INSURANCE/BONDS	20,000	0.00	20,501.99	(501.99)	103%	
10-400-58 EQUIPMENT RENTAL	3,500	0.00	960.36	2,539.64	27%	
10-400-74 MISCELLANEOUS	1,000	0.00	0.00	1,000.00		
10-400-80 WORKERS COMPENSATION	11,000	0.00	6,203.68	4,796.32	56%	
ADMINISTRATION Totals:	169,900	2,212.43	69,367.98	98,319.59	42%	
10-450-02 SALARIES	36,900	0.00	17,530.53	19,369.47	48%	
10-450-03 CHRISTMAS BONUS	120	0.00	0.00	120.00		
10-450-04 FICA	2,700	0.00	1,333.85	1,366.15	49%	
10-450-06 RETIREMENT	2,600	0.00	569.18	2,030.82	22%	
10-450-08 GROUP HEALTH INS	3,900	0.00	1,078.67	2,821.33	28%	
10-450-09 401K MATCH	1,800	0.00	115.03	1,684.97	6%	
10-450-22 SUPPLIES	7,500	1,050.57	4,859.55	1,589.88	79%	
10-450-24 AUTO SUPPLIES	250	0.00	0.00	250.00		
10-450-25 VEHICLE MAINTENANCE	5,000	0.00	808.74	4,191.26	16%	
10-450-26 GASOLINE	3,500	0.00	1,199.12	2,300.88	34%	
10-450-30 UTILITIES	23,000	0.00	8,298.72	14,701.28	36%	
10-450-33 MAINT SUPPLIES/EQUIP < \$5000	4,300	750.00	740.58	2,809.42	35%	
10-450-35 MAINTENANCE	13,000	0.00	50.66	12,949.34	0%	
10-450-38 MTG BEAUTIFICATION EXPENSE	5,000	1,495.00	490.99	3,014.01	40%	
10-450-75 CHRISTMAS PREPARATIONS	3,500	0.00	285.12	3,214.88	8%	
STREETS AND GROUNDS Totals:	113,070	3,295.57	37,360.74	72,413.69	36%	
10-460-22 SUPPLIES	500	0.00	0.00	500.00		

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 4 Of 12

Period Ending 6/30/2021

10 GENERAL FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
10-460-32 PRINTING/ADVERTISING	350	0.00	0.00	350.00	
10-460-46 CONTRACTED SERVICES	30,000	0.00	8,918.00	21,082.00	30%
10-460-80 DEMOLITION/REMOVAL	15,000	0.00	0.00	15,000.00	
PLANNING & ZONING Totals:	45,850	0.00	8,918.00	36,932.00	19%
10-470-44 SOLID WASTE DISPOSAL	77,400	0.00	23,391.36	54,008.64	30%
10-470-50 YARD DEBRIS/BULK GOODS DISPOSAL	15,000	0.00	6,533.51	8,466.49	44%
SOLID WASTE Totals:	92,400	0.00	29,924.87	62,475.13	32%
10-500-03 POOL WORKER SALARIES	8,000	0.00	0.00	8,000.00	
10-500-04 FICA	612	0.00	0.00	612.00	
10-500-14 TRAINING/CERTIFICATIONS	2,000	0.00	0.00	2,000.00	
10-500-22 SUPPLIES	6,000	0.00	214.02	5,785.98	4%
10-500-23 SNACKS/CONCESSIONS	500	0.00	0.00	500.00	
10-500-28 TELEPHONE/POSTAGE	2,000	0.00	0.00	2,000.00	
10-500-30 UTILITIES	13,000	0.00	3,317.44	9,682.56	26%
10-500-33 EQUIPMENT <\$5000	8,000	0.00	2,814.95	5,185.05	35%
10-500-34 MAINTENANCE	4,000	0.00	87.81	3,912.19	2%
10-500-38 PARK PROGRAM EXPENSE	1,000	0.00	0.00	1,000.00	
10-500-40 NC OUTDOOR FESTIVAL EXPENSE	10,000	0.00	0.00	10,000.00	
10-500-75 CONTRACTED SERVICES	6,000	0.00	215.95	5,784.05	4%
10-500-76 MISCELLANEOUS RECREATION	1,500	0.00	0.00	1,500.00	
PARKS AND RECREATION Totals:	62,612	0.00	6,650.17	55,961.83	11%
10-550-01 OVERTIME	9,500	0.00	4,418.15	5,081.85	47%
10-550-02 SALARIES	306,000	0.00	111,115.30	194,884.70	36%
10-550-03 CHRISTMAS BONUS	2,400	0.00	0.00	2,400.00	
10-550-04 FICA	24,000	0.00	9,194.94	14,805.06	38%
10-550-05 RESERVE OFFICERS PAY	19,000	0.00	6,405.00	12,595.00	34%
10-550-06 RETIREMENT	34,000	0.00	12,410.90	21,589.10	37%
10-550-08 GROUP HEALTH INS	62,000	0.00	20,730.91	41,269.09	33%
10-550-09 401K MATCH	16,000	0.00	5,288.12	10,711.88	33%
10-550-10 HOLIDAY PAY	11,500	0.00	0.00	11,500.00	
10-550-14 TRAVEL/TRAINING	1,750	0.00	107.47	1,642.53	6%
10-550-20 UNIFORMS	4,000	464.02	521.34	3,014.64	25%
10-550-22 SUPPLIES	6,000	1,134.70	693.67	4,171.63	30%
10-550-23 EQUIPMENT	12,500	75.00	1,940.62	10,484.38	16%
10-550-24 AUTO SUPPLIES	1,500	0.00	767.43	732.57	51%
10-550-25 VEHICLE MAINTENANCE	6,000	0.00	1,563.10	4,436.90	26%
10-550-26 GASOLINE	13,000	0.00	3,704.13	9,295.87	28%
10-550-28 TELEPHONE/POSTAGE	3,000	0.00	1,357.40	1,642.60	45%
10-550-30 UTILITIES	8,000	0.00	2,005.53	5,994.47	25%
10-550-32 PRINTING/ADVERTISING	500	0.00	0.00	500.00	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 5 Of 12

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-550-34 BUILDING/GROUNDS MAINTENANCE	3,000	0.00	798.96	2,201.04	27%	
10-550-35 SAFETY PROGRAM	500	0.00	62.40	437.60	12%	
10-550-38 POLICE DONATION EXPENSE	3,700	0.00	0.00	3,700.00		
10-550-40 SOFTWARE SUPPORT	4,500	0.00	1,040.82	3,459.18	23%	
10-550-42 CONTRACTED SERVICES	1,000	0.00	1,041.22	(41.22)	104%	
10-550-52 DRUG PROGRAM	1,000	0.00	0.00	1,000.00		
10-550-53 DUES/SUBSCRIPTIONS	1,000	0.00	340.55	659.45	34%	
10-550-55 CAPITAL OUTLAY - BLDG IMP.	16,000	0.00	0.00	16,000.00		
10-550-56 CAPITAL OUTLAY	20,000	570.00	16,570.00	2,860.00	86%	
10-550-59 APPLICANT PROCESSING	1,000	0.00	295.00	705.00	30%	
10-550-60 EQUIPMENT GRANT	12,500	0.00	9,903.07	2,596.93	79%	
10-550-74 MISCELLANEOUS	1,000	0.00	0.00	1,000.00		
POLICE DEPARTMENT Totals:	605,850	2,243.72	212,276.03	391,330.25	35%	
10-600-06 RETIREMENT	3,000	0.00	0.00	3,000.00		
10-600-08 ACCIDENT & HEALTH POLICY	3,000	0.00	2,801.00	199.00	93%	
10-600-10 A D & D INSURANCE	500	0.00	0.00	500.00		
10-600-18 DUES/SUBSCRIPTIONS	1,000	0.00	0.00	1,000.00		
10-600-22 SUPPLIES	1,600	0.00	5.99	1,594.01	0%	
10-600-25 VEHICLE MAINTENANCE	3,500	0.00	1,947.00	1,553.00	56%	
10-600-26 GASOLINE	3,000	0.00	742.79	2,257.21	25%	
10-600-28 TELEPHONE/POSTAGE	600	0.00	197.16	402.84	33%	
10-600-30 UTILITIES	5,750	0.00	1,946.77	3,803.23	34%	
10-600-34 BUILDING/GROUNDS MAINTENANCE	33,087	11,918.85	78.34	21,089.81	36%	
10-600-42 CONTRACTED SERVICES	16,600	0.00	16,300.28	299.72	98%	
10-600-60 ESCROW TRUCK FUND	25,000	0.00	0.00	25,000.00		
10-600-72 ANNUAL BANQUET	4,000	0.00	0.00	4,000.00		
10-600-74 MISCELLANEOUS	500	0.00	0.00	500.00		
10-600-75 DOI GRANT MATCH	4,000	0.00	0.00	4,000.00		
10-600-77 COUNTY FIRE FUNDING EXPENSE	58,837	0.00	37,766.71	21,070.03	64%	
FIRE DEPARTMENT Totals:	163,974	11,918.85	61,786.04	90,268.85	45%	
10-630-20 OPERATIONS	22,200	0.00	0.00	22,200.00		
REDEVELOPMENT CORP. Totals:	22,200	0.00	0.00	22,200.00		
10-650-15 STREET MAINTENANCE	38,000	4,836.00	4,464.00	28,700.00	24%	
POWELL BILL Totals:	38,000	4,836.00	4,464.00	28,700.00	24%	
10-700-15 BUILDING/GROUNDS MAINTENANCE	3,000	0.00	146.94	2,853.06	5%	
10-700-30 UTILITIES	500	0.00	174.80	325.20	35%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 6 Of 12

Period Ending 6/30/2021

10 GENERAL FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
10-700-46 CONTRACTED SERVICES	18,000	750.00	750.00	16,500.00	8%	
10-700-74 MISCELLANEOUS	3,000	0.00	0.00	3,000.00		
CEMETERY Totals:	24,500	750.00	1,071.74	22,678.26	7%	
10-800-02 SALARIES	9,360	0.00	3,560.00	5,800.00	38%	
10-800-04 FICA	750	0.00	1,266.93	(516.93)	169%	
10-800-09 ELECTION EXPENSE	1,100	0.00	0.00	1,100.00		
10-800-14 TRAVEL/TRAINING	2,000	0.00	89.99	1,910.01	4%	
10-800-18 DUES/SUBSCRIPTIONS	2,000	0.00	56.00	1,944.00	3%	
10-800-22 SUPPLIES	1,500	0.00	0.00	1,500.00		
10-800-32 PRINTING/ADVERTISING	2,000	0.00	1,477.05	522.95	74%	
10-800-40 PROFESSIONAL FEES/SRV CHG	3,000	0.00	0.00	3,000.00		
10-800-41 ATTORNEY FEES	3,000	0.00	0.00	3,000.00		
10-800-42 AUDIT FEES	8,500	0.00	5,435.50	3,064.50	64%	
10-800-57 MISCELLANEOUS	1,000	0.00	1,242.69	(242.69)	124%	
10-800-80 FACADE GRANT	2,000	0.00	0.00	2,000.00		
10-800-81 CONTRIBUTION - RED CROSS	250	0.00	250.00	0.00	100%	
10-800-82 CONTRIBUTION-CHRISTMAS PARADE	600	0.00	0.00	600.00		
10-800-84 CONTRIBUTION-PIEDMONT TRIAD COUNCIL	550	0.00	550.00	0.00	100%	
10-800-85 CONTRIBUTIONS-HIGHLAND CTR	2,000	0.00	2,000.00	0.00	100%	
10-800-87 CONTRIBUTIONS-HIGHLAND SUMMER	1,000	0.00	1,000.00	0.00	100%	
10-800-94 CONTRIBUTIONS - COUN. ON AGING	1,000	0.00	0.00	1,000.00		
10-800-95 CONTRIBUTION-SOCCER TEAM	500	0.00	500.00	0.00	100%	
GOVERNING BODY Totals:	42,110	0.00	17,428.16	24,681.84	41%	
10-850-10 CONTRIBUTIONS - LIBRARY	4,400	0.00	4,400.00	0.00	100%	
10-850-15 BUILDING/GROUNDS MAINTENANCE	2,000	0.00	400.00	1,600.00	20%	
10-850-30 UTILITIES	4,000	0.00	1,475.24	2,524.76	37%	
10-850-56 CAPITAL OUTLAY EQUIPMENT	22,000	0.00	0.00	22,000.00		
LIBRARY Totals:	32,400	0.00	6,275.24	26,124.76	19%	
Expenses Totals:	1,412,866	25,256.57	455,522.97	932,086.20	34%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 7 Of 12

Period Ending 6/30/2021

10 GENERAL FUND Totals:

(158,871.05)

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 8 Of 12

Period Ending 6/30/2021

20 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
Revenues						
20-300-04 CTY MONITORING FEE	11,061	0.00	0.00	(11,061.00)		
20-300-05 SEWER COLLECTIONS - COUNTY	500,000	0.00	222,227.83	(277,772.17)	44%	
20-300-10 SEWER COLLECTIONS - TOWN	360,000	0.00	166,283.51	(193,716.49)	46%	
20-300-95 TRANSFER FROM DEBT SERVICE FUND	27,250	0.00	0.00	(27,250.00)		
20-310-10 WATER SALE REVENUES	205,000	0.00	89,570.06	(115,429.94)	44%	
20-310-20 WATER TAP FEES	1,000	0.00	950.00	(50.00)	95%	
20-310-30 RECONNECT FEES	3,500	0.00	225.00	(3,275.00)	6%	
20-310-40 CONNECTION FEES	5,000	0.00	2,801.90	(2,198.10)	56%	
20-310-60 LATE FEES	11,000	0.00	228.71	(10,771.29)	2%	
20-320-05 NCCMT - INTEREST INCOME	2,058	0.00	6.55	(2,051.45)	0%	
20-320-10 APPROPRIATED FUND BALANCE	297,350	0.00	0.00	(297,349.68)		
20-330-00 SEWER TAP FEES - TILLERY TRADI	10,000	0.00	15,000.00	5,000.00	150%	
Revenues Totals:	1,433,219	0.00	497,293.56	(935,925.12)	35%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 9 Of 12

Period Ending 6/30/2021

20 ENTERPRISE FUND					
Description	Budget	Encumbranc	YTD	Variance	Percent
Expenses					
20-400-02 SALARIES	108,000	0.00	39,497.72	68,502.28	37%
20-400-03 CHRISTMAS BONUS	600	0.00	0.00	600.00	
20-400-04 FICA	9,000	0.00	2,908.95	6,091.05	32%
20-400-06 RETIREMENT	12,000	0.00	3,036.97	8,963.03	25%
20-400-08 GROUP HEALTH INS	17,000	0.00	5,926.26	11,073.74	35%
20-400-09 401K MATCH	6,000	0.00	602.77	5,397.23	10%
20-400-12 INSURANCE-BONDS	30,000	0.00	23,613.01	6,386.99	79%
20-400-16 TRAVEL/TRAINING	5,000	0.00	2,431.39	2,568.61	49%
20-400-22 SUPPLIES	4,500	0.00	2,208.37	2,291.63	49%
20-400-23 EQUIPMENT < \$5000	5,000	0.00	0.00	5,000.00	
20-400-28 TELEPHONE/POSTAGE	6,400	0.00	1,674.47	4,725.53	26%
20-400-30 UTILITIES	4,000	0.00	1,254.11	2,745.89	31%
20-400-32 PRINTING/ADVERTISING	350	0.00	0.00	350.00	
20-400-34 BUILDING/GROUNDS MAINTENANCE	9,000	2,212.44	1,500.49	5,287.07	41%
20-400-40 PROFESSIONAL FEES/ SRV CHG	15,000	0.00	12,325.76	2,674.24	82%
20-400-59 EQUIPMENT RENTAL	3,000	0.00	960.36	2,039.64	32%
20-400-73 AUDIT FEES	16,000	0.00	10,094.50	5,905.50	63%
20-400-74 MISCELLANEOUS	2,000	0.00	0.00	2,000.00	
20-400-76 DUES/SUBSCRIPTIONS	3,500	0.00	126.00	3,374.00	4%
20-400-80 CTY MONITOR PAYMENT	11,500	0.00	10,952.21	547.79	95%
ADMINISTRATION Totals:	267,850	2,212.44	119,113.34	146,524.22	45%
20-410-02 SALARIES	70,300	0.00	27,045.78	43,254.22	38%
20-410-03 CHRISTMAS BONUS	540	0.00	0.00	540.00	
20-410-04 FICA	5,000	0.00	2,013.28	2,986.72	40%
20-410-06 RETIREMENT	7,000	0.00	2,134.84	4,865.16	30%
20-410-08 GROUP HEALTH INS	11,000	0.00	4,830.13	6,169.87	44%
20-410-09 401K MATCH	4,000	0.00	365.90	3,634.10	9%
20-410-14 TRAVEL/TRAINING	5,000	0.00	29.49	4,970.51	1%
20-410-20 UNIFORMS	2,000	0.00	953.00	1,047.00	48%
20-410-22 SUPPLIES	12,500	0.00	3,226.63	9,273.37	26%
20-410-23 EQUIPMENT < \$5000	6,000	0.00	10.23	5,989.77	0%
20-410-25 VEHICLE MAINTENANCE	5,000	0.00	716.86	4,283.14	14%
20-410-32 PRINTING/ADVERTISING	500	0.00	0.00	500.00	
20-410-34 BLDGS/GROUNDS MAINTENANCE	1,000	0.00	0.00	1,000.00	
20-410-35 SAFETY PROGRAM	300	0.00	43.99	256.01	15%
20-410-36 EQUIPMENT MAINTENANCE	4,500	1,823.85	58.33	2,617.82	42%
20-410-40 PROFESSIONAL FEES/SRV CHG	300	0.00	0.00	300.00	
20-410-46 WATER PURCHASE FOR RESALE	119,000	0.00	37,172.86	81,827.14	31%

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 10 Of 12

Period Ending 6/30/2021

20 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
20-410-53 DUES/SUBSCRIPTIONS	2,000	0.00	528.90	1,471.10	26%	
20-410-56 CAPITAL OUTLAY	30,000	0.00	28,628.30	1,371.70	95%	
20-410-75 CONTRACTED SERVICES	18,797	0.00	18,292.01	505.34	97%	
WATER OPERATIONS Totals:	304,737	1,823.85	126,050.53	176,862.97	42%	
20-415-01 OVERTIME	2,125	0.00	0.00	2,125.00		
20-415-02 SALARIES	70,300	0.00	27,107.34	43,192.66	39%	
20-415-03 CHRISTMAS BONUS	540	0.00	0.00	540.00		
20-415-04 FICA	5,000	0.00	2,029.59	2,970.41	41%	
20-415-06 RETIREMENT	7,000	0.00	2,137.09	4,862.91	31%	
20-415-08 GROUP HEALTH INS	11,000	0.00	4,818.94	6,181.06	44%	
20-415-09 401K MATCH	4,000	0.00	365.90	3,634.10	9%	
20-415-14 TRAVEL/TRAINING	5,000	0.00	0.00	5,000.00		
20-415-20 UNIFORMS	2,000	0.00	952.91	1,047.09	48%	
20-415-22 SUPPLIES	12,000	0.00	1,983.10	10,016.90	17%	
20-415-23 EQUIPMENT < \$5000	12,000	750.00	142.54	11,107.46	7%	
20-415-24 AUTO SUPPLIES	2,000	0.00	0.00	2,000.00		
20-415-25 VEHICLE MAINTENANCE	9,000	0.00	728.12	8,271.88	8%	
20-415-26 MAINTENANCE SUPPLIES	10,000	0.00	0.00	10,000.00		
20-415-28 TELEPHONE/POSTAGE	3,000	0.00	824.06	2,175.94	27%	
20-415-29 GASOLINE	12,500	0.00	2,038.90	10,461.10	16%	
20-415-30 UTILITIES	36,000	0.00	20,281.94	15,718.06	56%	
20-415-35 SAFETY PROGRAM	300	0.00	44.00	256.00	15%	
20-415-36 EQUIPMENT MAINTENANCE	46,525	9,811.83	27,712.13	9,001.37	81%	
20-415-40 PROFESSIONAL FEES/SRV CHG	2,500	0.00	0.00	2,500.00		
20-415-48 FINES/PENALTIES/FEES	2,000	0.00	0.00	2,000.00		
20-415-53 DUES/SUBSCRIPTIONS	2,000	0.00	0.00	2,000.00		
20-415-56 CAPITAL OUTLAY EQUIPMENT	30,000	0.00	28,628.30	1,371.70	95%	
20-415-74 MISCELLANEOUS	500	0.00	23.00	477.00	5%	
20-415-75 COUNTY SEWER COLLECTION FEES	16,000	0.00	7,740.00	8,260.00	48%	
20-415-76 CONTRACTED SERV WASTE WATER Totals: COLLECTION	80,322	0.00	16,181.64	64,140.36	20%	
20-420-02 SALARIES	50,000	0.00	20,201.26	29,798.74	40%	
20-420-03 CHRISTMAS BONUS	300	0.00	0.00	300.00		
20-420-04 FICA	4,000	0.00	1,523.35	2,476.65	38%	
20-420-06 RETIREMENT	6,000	0.00	2,039.29	3,960.71	34%	
20-420-08 GROUP HEALTH INS	8,000	0.00	2,832.75	5,167.25	35%	
20-420-09 401K MATCH	3,000	0.00	1,010.11	1,989.89	34%	
20-420-14 TRAVEL/TRAINING	1,500	0.00	85.00	1,415.00	6%	
20-420-22 SUPPLIES	10,000	0.00	1,877.19	8,122.81	19%	
20-420-23 EQUIPMENT < \$5000	500	0.00	0.00	500.00		

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 11 Of 12

Period Ending 6/30/2021

20 ENTERPRISE FUND						
Description	Budget	Encumbranc	YTD	Variance	Percent	
20-420-25 VEHICLE MAINTENANCE	2,000	0.00	93.47	1,906.53	5%	
20-420-26 MAINTENANCE SUPPLIES	2,500	0.00	0.00	2,500.00		
20-420-28 TELEPHONE/POSTAGE	1,000	0.00	349.15	650.85	35%	
20-420-29 GASOLINE	15,000	0.00	2,122.85	12,877.15	14%	
20-420-30 UTILITIES	60,000	0.00	19,286.05	40,713.95	32%	
20-420-34 BUILDING/GROUNDS MAINTENANCE	3,000	0.00	0.00	3,000.00		
20-420-35 SAFETY PROGRAM	100	0.00	0.00	100.00		
20-420-36 EQUIPMENT MAINTENANCE	10,000	0.00	1,749.13	8,250.87	17%	
20-420-40 PROFESSIONAL FEES/SRV CHG	4,000	0.00	69.75	3,930.25	2%	
20-420-44 SOLID WASTE DISPOSAL	7,500	0.00	1,694.27	5,805.73	23%	
20-420-53 DUES/SUBSCRIPTIONS	3,500	0.00	1,920.60	1,579.40	55%	
20-420-55 CAPITAL OUTLAY	16,000	0.00	0.00	16,000.00		
20-420-66 LAGOONS	3,000	0.00	0.00	3,000.00		
20-420-68 SLUDGE	2,000	0.00	8.02	1,991.98	0%	
20-420-72 LABORATORY FEES	16,000	0.00	5,379.45	10,620.55	34%	
20-420-76 FINES/PENALTIES/FEES	1,000	0.00	0.00	1,000.00		
20-420-77 CONTRACTED SERVICES	2,000	0.00	1,081.74	918.26	54%	
WASTE WATER PLANT Totals:	231,900	0.00	63,323.43	168,576.57	27%	
20-900-80 DEBT SERV PRINC WWTP	164,750	0.00	0.00	164,750.00		
20-900-81 DEBT SERV INT WWTP	23,144	0.00	0.00	23,144.00		
20-900-90 DEBT SERV PRINC-WATER MAIN PROJECT	11,000	0.00	0.00	11,000.00		
20-900-91 DEBT SERV INT-WATER MAIN PROJECT	16,250	0.00	0.00	16,250.00		
20-900-95 TRANSFER TO FUND 22	2,725	0.00	881.84	1,843.16	32%	
20-900-96 TRANSFER TO FUND 21	27,250	0.00	8,808.32	18,441.68	32%	
DEBT SERVICE Totals:	245,119	0.00	9,690.16	235,428.84	4%	
Expenses Totals:	1,433,219	14,598.12	461,916.96	956,703.60	33%	

Budget vs Actual

Town of Mount Gilead
11/24/2020 8:26:12 AM

Page 12 Of 12

Period Ending 6/30/2021

20 ENTERPRISE FUND Totals:

44,477.77