

ROBESON COUNTY, NORTH CAROLINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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ROBESON COUNTY, NORTH CAROLINA

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Introductory Section

**Robeson County, North Carolina
550 North Chestnut Street
Lumberton, North Carolina 28358**

Phone: (910) 671-3022 FAX: (910) 671-3010

March 21, 2022

To the Honorable Wixie Stephens, Board Chair
Members of the Board of Commission,
and Citizens of the County of Robeson

The Annual Comprehensive Financial Report of the County of Robeson, North Carolina for fiscal year 2021 is presented herewith for your review. This report is presented by the management of the County of Robeson, which is responsible for the completeness and reliability of the information included in this report.

Chapter 15 of the North Carolina General Statutes, the Budget and Fiscal Control Act, requires that units of local government have their accounts audited as soon as possible after the close of each fiscal year by a certified public accountant. The required report shall have a complete set of financial statements prepared in accordance with generally accepted accounting principles, all disclosures in the public interest required by law, and the auditor's opinion and comments relating to the financial statements. The audited financial report is submitted to the Local Government Commission (LGC), which is established by statute to oversee local government financial affairs. The LGC approves all audit contracts and subsequent payments of audit fees for audits of local government units. The LGC is authorized to issue rules and regulations concerning such audits.

The County's financial position and results of operations reported in the government-side and fund financial statements and notes to the financial statements have been audited by the independent, certified public accounting firm of W Greene PLLC. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for fiscal year 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded based on the audit, that there was reasonable basis for rendering an unmodified opinion that the county's basic financial statements for the year ended June 30, 2021 were presented in

conformity with generally accepted accounting principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Description of the County

Robeson County was formed in 1787 from a portion of Bladen County and was named after Colonel Thomas Robeson of Tar Heel, North Carolina.

Lumberton was incorporated in 1787 and serves as the county seat. There are 14 incorporated municipalities in Robeson County.

Robeson County has long been known as a tri-racial community with Caucasians, African-Americans, and Lumbee Indians. Anglos who settled Robeson County in the 1730's found local American Indians speaking English. They were descendants of the Tuscarora, Cherokee, Cheraw and other tribes. Today, we are the home to the Lumbee and Tuscarora Tribes. According to the 2000 census, Robeson County has the ninth largest population of American Indians in the United States.

Robeson County is strategically located at the intersection of I-95 and I-74, providing businesses and residents with a crucial connection to be able to get people and products where they need to go efficiently. The county is located an hour and a half from the Atlantic Ocean and three and a half hours from the Appalachian Mountains. Fayetteville and Ft. Bragg are 35 minutes north of Lumberton. As described below, over half of the population of the United States lives within 9 hours drive of Robeson County. Some important destinations and their distance away include:

Raleigh, NC - 1.5 hours
Charlotte, NC – 2 hours
Washington, D.C. - 5 hours
Memphis, TN – 9 hours
Miami, FL - 9 hours
New York, NY - 9 hours

Robeson County is home to a number of important industries, including Manufacturing, Agriculture, Education, Healthcare, Construction, and Food Service, just to name a few. Many companies call Robeson County home or have a significant presence in the county. Some of them are Campbell Soup, Mountaire Farms, Elkay Manufacturing, Quickie Manufacturing, Steven Roberts Original Desserts, Trinity Frozen Foods, Kayser-Roth, Truist, and Cynthia Quarles Manufacturing. Robeson County is also proud of the Comtech Park Complex near Pembroke, that hosts many businesses and over 1,000 jobs.

There are 26 county parks and numerous city parks scattered around the county. These parks have baseball and softball fields, soccer and football fields, tennis courts, greenways, picnic shelters and a swimming pool. Lumber River State Park runs through a large portion of the county. There are seven public libraries in the county providing a number of services. Nearly every town has a festival, Christmas parade and many other activities.

Robeson County is proud of the Morehead Scholars and Park Scholars who have come from our public schools. We are also very proud to be the home of Robeson Community College and the University of North Carolina at Pembroke, two of the best bargains in the nation for quality higher education. UNCP has partnered with NC State University to offer dual-degree programs in the areas of Engineering and Veterinarian Medicine. This program allows undergraduates at UNCP to continue their education at NC State, one of the top veterinary and engineering schools in the nation. UNCP is also ranked as one of the top 10 online schools in North Carolina. UNCP, through the NC Promise program, continues to offer tuition for only \$500 per semester for in-state students, and \$2,500 a semester for out-of-state students. This has helped many Robeson County citizens, as well as those from surrounding areas, afford a quality higher education which is adding to our strong and qualified workforce.

Medical facilities include Southeastern Health, The Department of Veteran Affairs Clinic and The East Carolina University Dental School Clinic. Southeastern Health Park also hosts an outpatient facility which includes the ambulatory surgical center, a comprehensive orthopedic center, a gastroenterology center, an anesthesia/pain management center, and outpatient rehabilitation. The Robeson County Health Department which was established in 1912, was the first rural health department in North Carolina.

Fire protection is provided by 28 fire departments that are located strategically throughout the county. At the time of this report, there were a total of 816 firemen who are committed to protecting the citizens and property of Robeson County.

PROFILE OF THE GOVERNMENT

The county operates under a Commission Manager form of government. The Commissioners are the policy-making and legislative body of county government and includes eight commission members. One commission member is elected from each of the county's

eight districts. Members serve four-year staggered terms. The chairman is elected to serve a one-year term. The Chairman is the presiding officer of the commissioners.

The County Manager is appointed by the commissioners as the Chief Executive Officer and is responsible for carrying out the policies and ordinances of the commissioners. The Manager appoints department directors to assist with the administration of the daily operations and programs of the county.

The County of Robeson provides a number of services for its citizens including: Law Enforcement, 911 Communications, Water, Fire Protection, Recreation, The Health Department, Social Services, EMS, and Community Development. The county operates several enterprise funds, including water and solid waste.

ECONOMIC CONDITION AND OUTLOOK

Robeson County and the surrounding region are facing many of the same challenges from the current recession as the rest of the state.

The Robeson County area includes intersection of I-95 and I-74. Those interstate corridors are a tremendous asset to the county to attract and retain businesses as the economy continues to recover.

Industrial recruitment is handled by the county's Economic Development Office. For the period July 1, 2020 to June 30, 2021, businesses have announced approximately \$360 million of investments in Robeson County. These investments are retaining or creating approximately 1800 jobs. Champion Homes pledged to spend \$13.2 million and create 340 jobs in Pembroke. Elkay Plumbing Products has announced that it is investing \$42.5 million and creating 48 jobs in Lumberton. Rempac Foam is investing \$4.2 million and creating 40 jobs in Lumberton. Briarwood Custom Meats is investing \$1.5 million and creating 55 new jobs in Fairmont. Harger Manufacturing is expanding in Fairmont, investing \$4.25 million and creating 20 jobs. Steven Roberts Original Desserts is expanding its Pembroke facility, investing \$4.5 million and creating 100 new jobs. Serioplast US is building a new facility in Red Springs, investing \$9.4 million and creating 46 new jobs, Piedmont Natural Gas is building a Liquefied Natural Gas facility near Maxton, investing \$278 million and creating 17 new jobs. In addition to these, there are a number of ongoing projects that include expansion of existing industry. Also this year, Robeson County and the City of Lumberton have partnered to develop a new Industrial Park near the Interstate 95-Interstate 74 corridor with the hopes of bringing new industry to the area.

Robeson County operates a water system with over 1,600 miles of lines and over 24,000 customers. The convenient and reliable water system is an integral part of attracting new businesses to Robeson County. New elevated tanks and well sites continue to be constructed as needed. The county is not in the sewer business but many of our municipalities provide this service, including: Lumberton, Pembroke, Maxton, Red Springs, Rowland, Fairmont, (regional) Parkton and St. Pauls.

A new Electronic Meter Reader system is currently being implemented throughout the County over a five-year period. The meters will be installed underground and meter readings will be automatically generated and reported to the Water Department. We anticipate that 25,000 meters will be installed over the five-year period.

The unemployment rate is 7.2% for 2021 which has decreased from the previous year.

The county provides a landfill off N.C. Highway 20 about four miles east of St. Pauls. Life in the landfill is currently about 60 years. Compaction stations and container sites are strategically located around the county to serve rural residents. There are two generators which are powered by methane gas from the landfill. The electricity generated is sold to local utility companies. In addition, the Dominion Natural Gas Pipeline that runs through the county provides manufacturing plants and vendors immediate access to natural gas resources.

High growth areas continue to be the I-95 corridor for commercial projects and the north end of the county (Parkton) for residential. Pembroke has also seen a huge increase in growth because of increased enrollment at UNCP.

Agriculture continues to be an important part of the county's economy and culture. Many crops, including corn, soybeans, tobacco, sorghum, peanuts, and cotton, (among others) are easy to find on any drive through Robeson County.

We continue to see significant growth in the County's E-911 Communications Department. Improvements assist our firefighters, paramedics, and law enforcement officers, in providing the highest level of service. Robeson County's Emergency Operations Center (EOC) opened its doors in 2011. This facility houses E-911 Communications, Emergency Services, and the EOC in one safe location. The E-911 Emergency Backup Center opened this year and is designed to be operational in the event of an emergency such as a hurricane. The E-911 Backup Center is also used as a training area for first responders to ensure quick and effective response in the event of an emergency. In addition, the County plans to begin conversion of the Sheriff's Department over to the NC Viper Radio System for daily operations. Once completed, departments of EMS, Fire, and Sheriff will be able to communicate effectively over the same network; allowing full-scale interoperability to occur.

The "One" Stop County Facility is located in the former Department of Social Services building. It houses the departments of, Community Development, Environmental Health, Juvenile and Guardian Ad-Litem. Having these departments in a centralized location is designed to make it easier for citizens of Robeson County to efficiently get the services they need and then carry on with their day.

The Department of Social Services has operated in a LEED (Leadership in Energy and Environmental Design) certified 105,000 square foot modern facility. It houses nearly 400 employees. Due to its LEED classification, the county is saving a lot of money on utility bills to operate the building as compared to an average building without the certification.

The Robeson County Administration Center (RCAC), located in Lumberton in a building previously known as BB&T bank has been open since 2020. The RCAC building houses the County Managers Office, The Finance Department, The County Attorney's Office, The Human Resources Office, Computer Operations, The Tax Department, Register of the Deeds, Veterans Services, as well as Congressman Dan Bishop's Regional Office. There are huge savings to the county of consolidating these departments into one building including rent and utilities. It is also more convenient for Robeson County citizens to make it easier to do what they need to do.

FINANCIAL INFORMATION

During the current fiscal year, the county's financial policy approved reducing expenses that were not detrimental to the operations of county government while maintaining a conservative approach to revenues. Robeson County continues to offer a health clinic and pharmacy for full-time employees with hopes of reducing health care costs and post-employment benefits. Robeson County continues to recognize expenses for governmental activities on a 'pay as you go' basis.

Internal Controls: Unreserved, undesignated fund balance available in the general fund (14.42% of total general fund expenditures) falls within the policy guidelines set by the Board for budgetary and planning purposes. The county will continue to evaluate expenditure levels and maximize revenue sources to increase this portion. Various policy changes have been implemented to reduce the amount of funding required for post employment benefits that will have a direct impact on the county's financials.

Robeson County Bond Rating has been reaffirmed as A+ after being upgraded in 2013.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Robeson County for its annual comprehensive financial report for the fiscal year ended June 30, 2019. This was the eighth year the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized annual comprehensive financial report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department. We wish to express our appreciation to all employees who assisted and contributed to the preparation of this report. Credit also must be given to the manager and the governing body for their unfailing support for maintaining the highest standards of professionalism in the management of Robeson County's finances.

Respectfully submitted,



Kellie Hunt Blue
County Manager



Carla Kinlaw
Finance Director



Robeson County, North Carolina Board of County Commissioners 2020 - 2021



Faline Dial
Board Chair
District 4



Pauline Campbell
Board Vice Chair
District 2



Lance Herndon
District 8



Wixie Stephens
District 1



Judy Sampson
District 5



John Cummings
District 3

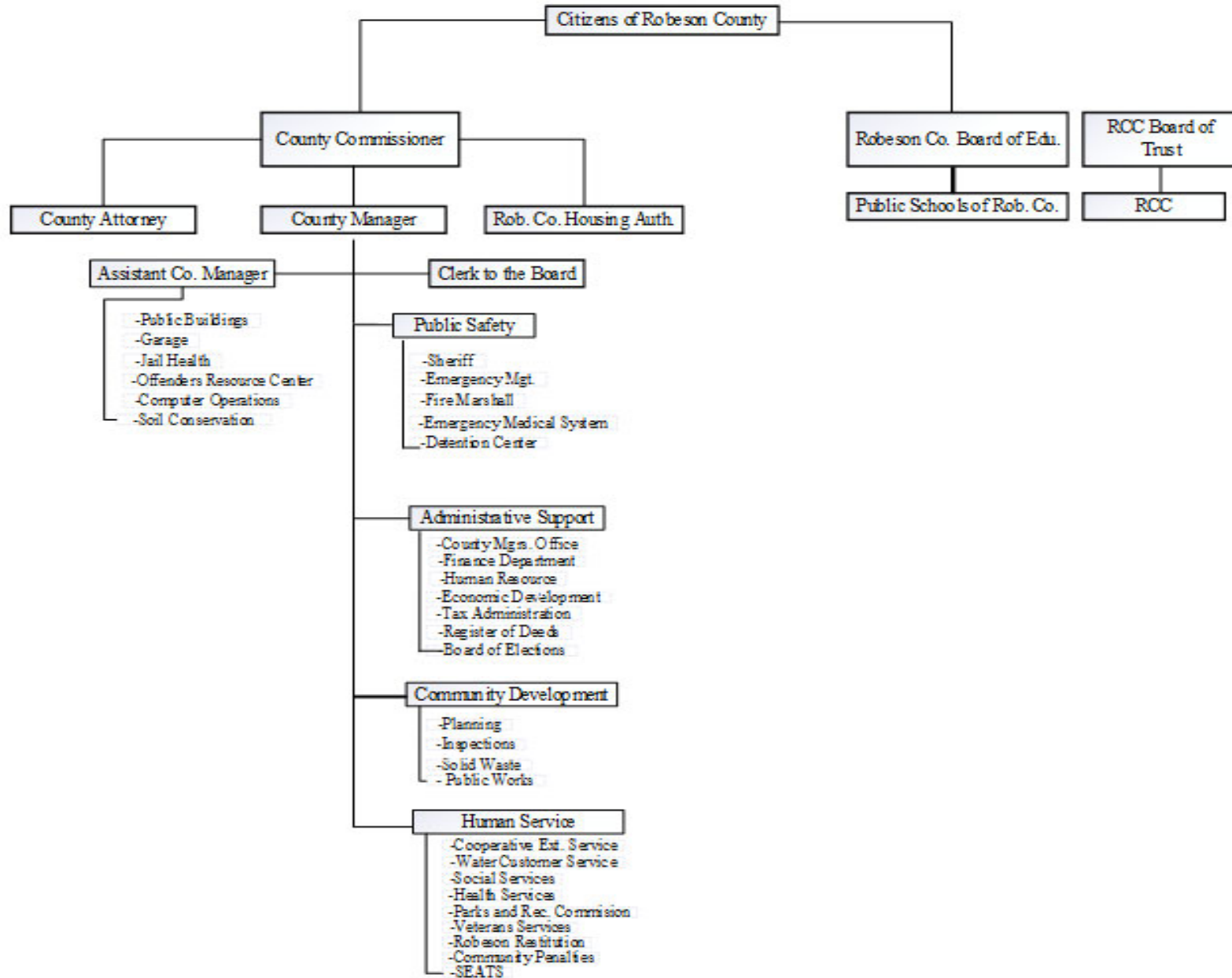


David Edge
District 6



Tom Taylor
District 7

Robeson County Government Organizational Structure



Financial Section

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Robeson County Housing Authority, which represents 100 percent of the assets, net position, and revenues of the blended component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Robeson County Housing Authority is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina as of June 30, 2021, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, the Fire District Fund and the ARP Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, the Register of Deeds' Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and County Contributions, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, be presented to supplement the 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. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Robeson County, North Carolina. The introductory information, combining and individual fund statements, budgetary schedules, other schedules, and statistical section as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory information and the statistical sections have not been subjected to the auditing procedures applied in the audit of basic financial statements, and accordingly, we do not express an opinion or provide assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2022 on our consideration of Robeson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robeson County's internal control over financial reporting and compliance.

W GREENE PLLC

Whiteville, North Carolina
March 21, 2022

Management's Discussion and Analysis

As management of Robeson County, we offer readers of Robeson County's financial statements this narrative overview and analysis of the financial activities of Robeson County for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

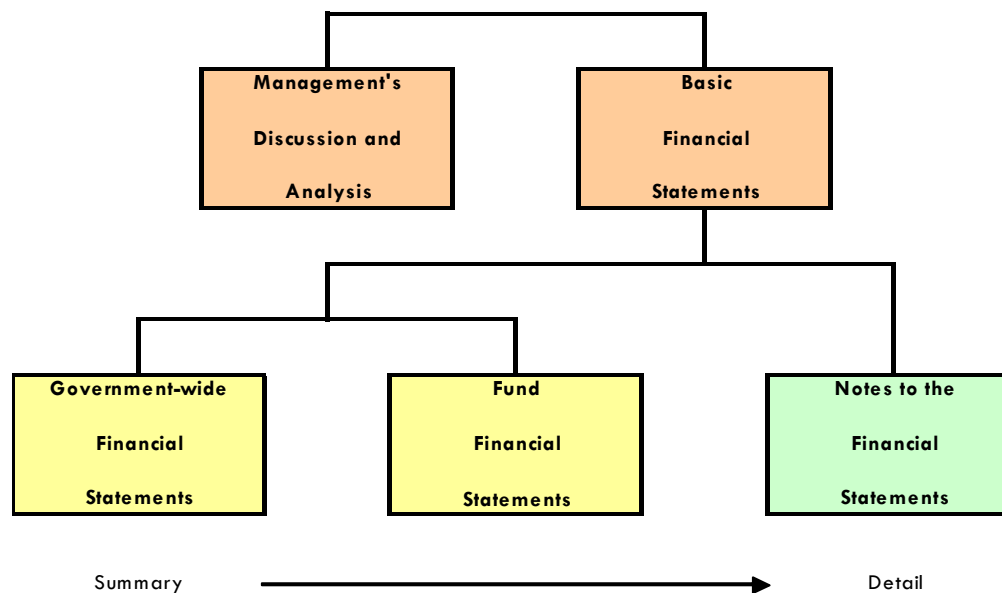
- The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$46,792,957(net position).
- The government's total net position increased by \$10,645,131 due to increases in both governmental and business type activities net position.
- As of the close of the current fiscal year, Robeson County's governmental funds reported combined ending fund balances of \$59,898,021, an increase of \$7,972,696 in comparison with the prior year.
- At the end of the current fiscal year, fund balance available for the General Fund was \$45,976,674, or 33.97 percent of total general fund expenditures for the fiscal year.
- Robeson County's total debt increased by \$9,216,497 during the current fiscal year, which occurred mainly due to increases in pension and OPEB liabilities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Robeson County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of Robeson County.

Required Components of Annual Financial Report

Figure 1



Management's Discussion and Analysis (Continued)

Basic Financial Statements

The first two statements (pages 34 through 39) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (pages 40 through 61) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension and benefit plans.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as general government, public safety, human services, and education. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These include water, solid waste, and housing offered by Robeson County. The final category is the component unit. Although legally separate from the County, the Robeson County Public Library is important to the County because the County exercises control over the Board by appointing its members.

The government-wide financial statements are on pages 34 through 39 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Robeson County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Robeson County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Management's Discussion and Analysis (Continued)

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting that provides a current financial resource focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Robeson County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds- Robeson County has one kind of proprietary fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Robeson County uses enterprise funds to account for its water, solid-waste and housing authority operations. These funds are the same as those separate activities shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds-Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 62 through 115 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Robeson County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 118 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows by \$46,792,957 as of June 30, 2021. The County's net position increased by \$10,645,131 for the fiscal year ended June 30, 2021. However, the largest portion (109.33%) reflects the County's investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt still outstanding that was issued to acquire those items. Robeson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Robeson County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Robeson County's net position \$13,349,575 (28.53%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (-37.85%) or negative \$17,713,137 is unrestricted.

Management’s Discussion and Analysis (Continued)

Robeson County's Net Position

Figure 2

	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 86,181,148	\$ 67,670,329	\$ 21,921,905	\$ 20,168,785	\$ 108,103,053	\$ 87,839,114
Capital assets	52,419,118	50,549,327	39,608,152	40,936,486	92,027,270	91,485,813
Deferred outflows of resources	28,259,650	14,048,498	1,961,187	882,941	30,220,837	14,931,439
Total assets and deferred outflows of resources	166,859,916	132,268,154	63,491,244	61,988,212	230,351,160	194,256,366
Long-term liabilities outstanding	134,581,111	120,389,662	25,692,963	30,641,208	160,274,074	151,030,870
Other liabilities	972,050	867,726	1,483,990	1,728,458	2,456,040	2,596,184
Deferred inflows of resources	20,279,949	4,199,037	548,140	282,449	20,828,089	4,481,486
Total liabilities and deferred inflows of resources	155,833,110	125,456,425	27,725,093	32,652,115	183,558,203	158,108,540
Net position:						
Net investment in capital assets	20,455,051	18,304,245	30,701,468	30,808,911	51,156,519	49,113,156
Restricted	13,349,575	13,243,907	-	-	13,349,575	13,243,907
Unrestricted	(22,777,820)	(24,736,423)	5,064,683	(1,472,814)	(17,713,137)	(26,209,237)
Total net position	\$ 11,026,806	\$ 6,811,729	\$ 35,766,151	\$ 29,336,097	\$ 46,792,957	\$ 36,147,826

Several particular aspects of the County’s financial operations positively influenced total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a collection percentage of 95.91%, compared to 94.63% in prior year
- Increased charges for services revenue due to Self-Insured Employee Health Insurance
- Management’s proactive stance on monitoring spending across County departments to ensure compliance with the budget

Management’s Discussion and Analysis (Continued)

Robeson County's Changes in Net Position

Figure 3

	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 13,399,182	\$ 13,889,495	\$ 24,391,988	\$ 22,477,974	\$ 37,791,170	\$ 36,367,469
Operating grants and contributions	37,659,451	33,141,036	1,524,165	1,354,650	39,183,616	34,495,686
Capital grants and contributions	-	-	468,093	407,265	468,093	407,265
General Revenues						
Property taxes	63,962,568	60,491,670	-	-	63,962,568	60,491,670
Local Option sales taxes	31,160,868	26,394,913	-	-	31,160,868	26,394,913
Other taxes	212,606	194,686	302,313	286,901	514,919	481,587
Other	2,185,376	503,481	487,141	235,697	2,672,517	739,178
Total revenues	148,580,051	134,615,281	27,173,700	24,762,487	175,753,751	159,377,768
Expenses:						
Governing body	18,614,483	17,279,430	-	-	18,614,483	17,279,430
Public Safety	39,866,553	38,179,067	-	-	39,866,553	38,179,067
Economic and Physical Development	5,489,602	12,237,404	-	-	5,489,602	12,237,404
Human Services	55,016,413	42,155,480	-	-	55,016,413	42,155,480
Cultural and Recreation	4,290,680	4,326,025	-	-	4,290,680	4,326,025
Education	19,342,399	18,303,852	-	-	19,342,399	18,303,852
Interest on Long-Term Debt	1,744,844	1,072,039	-	-	1,744,844	1,072,039
Water	-	-	17,250,865	16,288,096	17,250,865	16,288,096
Solid Waste	-	-	1,035,078	9,471,442	1,035,078	9,471,442
Housing	-	-	2,457,703	2,317,977	2,457,703	2,317,977
Total expenses	144,364,974	133,553,297	20,743,646	28,077,515	165,108,620	161,630,812
Increase(Decrease) in net position before transfers	4,215,077	1,061,984	6,430,054	(3,315,028)	10,645,131	(2,253,044)
Transfers	-	-	-	-	-	-
Change in net position	4,215,077	1,061,984	6,430,054	(3,315,028)	10,645,131	(2,253,044)
Net position, July 1 (consolidated)	6,811,729	5,749,745	29,336,097	32,651,125	36,147,826	38,400,870
Net position, June 30	\$ 11,026,806	\$ 6,811,729	\$ 35,766,151	\$ 29,336,097	\$ 46,792,957	\$ 36,147,826

Governmental activities: Governmental activities increased the County’s net position by \$4,215,077, thereby accounting for 39.60% of the total growth in the net position of Robeson County. Key elements of this increase are as follows:

- Increase in revenues are due to Ad Valorem Taxes while (maintaining the County’s tax collection rate of 95.91%) and Local Sales Tax.

Management's Discussion and Analysis (Continued)

Business-type activities: Business-type activities increased the County's net position by \$6,430,054, thereby accounting for 60.40% of the total growth in the government's net position. Key elements of this increase are as follows:

- Increase of revenues due to the increase of fees. In addition to the increase cost of materials.
- Continued diligence in water and solid waste revenue collection and resolution of delinquent accounts

Financial Analysis of the County's Funds

As noted earlier, Robeson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Robeson County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Robeson County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of Robeson County. At the end of the current fiscal year, Robeson County's fund balance available in the General Fund was \$45,976,674, while total fund balance reached \$56,408,466. The County currently has an available fund balance of 33.97% of general fund expenditures, while total fund balance represents 41.68% of that same amount.

At June 30, 2021, the governmental funds of Robeson County reported a combined fund balance of \$59,898,021, an increase of \$7,972,696 from last year. Included in this change in fund balance is an increase in fund balance in the General Fund, and a decrease in fund balance in the Special Revenue Funds. The majority of this increase in the General Fund can be attributed to an increase in governmental revenues.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Revenues were more than the budgeted amounts primarily because of an increase in tax revenues that the County originally expected to receive. However, total expenditures were held below budget.

Proprietary Funds. Robeson County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the business-type activities at the end of the fiscal year amounted to negative \$5,064,683. Other factors concerning the finances of these funds have already been addressed in the discussion of Robeson County's business-type activities.

Management’s Discussion and Analysis (Continued)

Capital Asset and Debt Administration

Capital assets. Robeson County’s investment in capital assets for its governmental and business–type activities as of June 30, 2021, totals \$92,027,270 (net of accumulated depreciation). These assets include buildings, land, and equipment.

Major capital asset transactions during the year include:

- Purchase of Rescue Vehicles
- Building Improvements
- Water Distribution System and Infrastructure Additions

Robeson County’s Capital Assets

Figure 4

(Net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,837,660	\$ 2,837,660	\$ 2,406,723	\$ 2,406,723	\$ 5,244,383	\$ 5,244,383
Buildings	42,256,891	42,461,770	1,083,644	1,361,358	43,340,535	43,823,128
Equipment and Vehicles	7,324,567	5,249,897	257,789	1,270,453	7,582,356	6,520,350
Construction in Progress	-	-	653,323	471,920	653,323	471,920
Infrastructure	-	-	-	-	-	-
Plant and Distribution Systems	-	-	35,206,673	35,426,032	35,206,673	35,426,032
Total	\$ 52,419,118	\$ 50,549,327	\$ 39,608,152	\$ 40,936,486	\$ 92,027,270	\$ 91,485,813

Additional information on the County’s capital assets can be found in Note II of the Basic Financial Statements.

Management’s Discussion and Analysis (Continued)

Long-term Debt. As of June 30, 2021, Robeson County had total long-term debt outstanding of \$160,247,367. Of this, 5.54% is debt backed by the full faith and credit of Robeson County.

**Robeson County's Outstanding Debt
Installment Purchases**

Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Installment purchases	\$ 31,964,067	\$ 33,736,519	\$ -	\$ -	\$ 31,964,067	\$ 33,736,519
General Obligation Debt	-	-	8,879,977	10,127,575	8,879,977	10,127,575
Qualified School Construction Bonds	1,957,228	2,392,166	-	-	1,957,228	2,392,166
Qualified Zone Academy Bonds	1,200,000	1,466,669	-	-	1,200,000	1,466,669
Accrued Landfill Closure and Postclosure Care Costs	-	-	9,795,183	14,835,716	9,795,183	14,835,716
Compensated Absences	4,198,022	4,995,326	370,632	430,005	4,568,654	5,425,331
Total Pension Liability (LEOSSA)	5,649,759	3,627,003	-	-	5,649,759	3,627,003
Net Pension Liability (LGRS)	20,969,352	15,746,691	1,612,199	985,122	22,581,551	16,731,813
Net OPEB Liability	68,642,683	58,425,288	5,008,265	4,262,790	73,650,948	62,688,078
Total	\$ 134,581,111	\$ 120,389,662	\$ 25,666,256	\$ 30,641,208	\$ 160,247,367	\$ 151,030,870

Robeson County’s total debt increased by \$9,216,497 during the past fiscal year, primarily due to an increase in pension and OPEB related debt from the prior year.

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government’s boundaries. The legal debt margin for Robeson County is \$597,026,867. Robeson County does not have any authorized but un-issued debt at June 30, 2021.

Additional information regarding Robeson County’s long-term debt can be found in Note II beginning on page 105 of this report.

Management's Discussion and Analysis (Continued)

Budget Highlights for the Fiscal Year Ending June 30, 2022

Governmental Activities: Property taxes, revenues from permits and fees, and additional sales tax are expected to lead the increase in budgeted revenue. The County will use these increases in revenues to finance programs currently in place.

Budgeted expenditures in the General Fund are expected to increase. The largest increments are in employee compensation, including funding compensation and benefits, and adjustments.

Business Activities: The water and solid waste rates in the County will increase primarily to cover increased costs of operations. General operating expenses will increase to cover increased personnel costs, and to cover increased costs of material, supplies and other operating expenses. Rates for landfill services will increase by an average to cover an equal increase in operating costs there, primarily in personnel costs.

Requests for Information

This report is designed to provide an overview of the County finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the following:

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Lumberton, NC 28358
Telephone: (910) 671-3000
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Basic Financial Statements

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position
June 30, 2021

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and Investments	\$ 46,628,424	\$ 18,286,482	\$ 64,914,906	\$ 732,587
Restricted Cash and Cash Equivalents	16,097,096	-	16,097,096	53,597
Accounts Receivables (Net):	16,712,544	3,010,704	19,723,248	-
Prepaid Insurance	-	36,392	36,392	-
Due from Other Funds	(539,137)	539,137	-	-
Due from Other Governments	7,142,208	22,328	7,164,536	-
Inventory	-	26,862	26,862	-
Net Pension Asset	140,013	-	140,013	-
Capital Assets				
Land, Nondepreciable Improvements, and Construction in Progress	2,837,660	3,060,046	5,897,706	14,230
Other Capital Assets, Net of Depreciation	49,581,458	36,548,106	86,129,564	255,784
Total Capital Assets	52,419,118	39,608,152	92,027,270	270,014
Total Assets	138,600,266	61,530,057	200,130,323	1,056,198
DEFERRED OUTFLOWS OF RESOURCES	\$ 28,259,650	\$ 1,961,187	\$ 30,220,837	\$ 168,989

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
June 30, 2021

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 972,050	\$ 181,116	\$ 1,153,166	\$ 7,563
Unearned Revenue	-	6,462	6,462	-
Customer Deposits	-	1,296,412	1,296,412	-
Noncurrent Liabilities:				
Due Within One year	4,901,531	1,329,480	6,231,011	-
Due in More Than One year	34,417,786	17,743,019	52,160,805	52,928
Net Pension Liability - LGERS	20,969,352	1,612,199	22,581,551	308,387
Total Pension Liability - LEOSSA	5,649,759	-	5,649,759	-
Total OPEB Liability	68,642,683	5,008,265	73,650,948	-
Total Liabilities	135,553,161	27,176,953	162,730,114	368,878
DEFERRED INFLOWS OF RESOURCES	20,279,949	548,140	20,828,089	1,400
NET POSITION				
Net Investment in Capital Assets	20,455,051	30,701,468	51,156,519	270,014
Restricted for:				
Stabilization by State Statute	10,431,792	-	10,431,792	-
Genealogy	-	-	-	23,172
Books	-	-	-	30,425
Capital Funds	-	-	-	-
School Capital Outlay	504,721	-	504,721	-
E-911	2,413,062	-	2,413,062	-
Unrestricted	(22,777,820)	5,064,683	(17,713,137)	531,298
Total Net Position	\$ 11,026,806	\$ 35,766,151	\$ 46,792,957	\$ 854,909

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 18,614,483	\$ 232,972	\$ -	\$ -
Public Safety	39,866,553	12,791,178	-	-
Economic and Physical Development	5,489,602	-	-	-
Human Services	55,016,413	-	37,659,451	-
Cultural and Recreation	4,290,680	375,032	-	-
Education	19,342,399	-	-	-
Interest on Long-Term Debt	1,744,844	-	-	-
Total Governmental Activities	144,364,974	13,399,182	37,659,451	-
Business-Type Activities:				
Water	17,250,865	16,180,038	18,101	-
Solid Waste	1,035,078	7,472,919	-	-
Housing	2,457,703	739,031	1,506,064	468,093
Total Business-Type Activities	20,743,646	24,391,988	1,524,165	468,093
Total Primary Government	165,108,620	37,791,170	39,183,616	468,093

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2021

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Primary Government:				
Governmental Activities:				
General Government	\$ (18,381,511)	\$ -	\$ (18,381,511)	\$ -
Public Safety	(27,075,375)	-	(27,075,375)	-
Economic and Physical Development	(5,489,602)	-	(5,489,602)	-
Human Services	(17,356,962)	-	(17,356,962)	-
Cultural and Recreation	(3,915,648)	-	(3,915,648)	-
Education	(19,342,399)	-	(19,342,399)	-
Interest on Long-Term Debt	(1,744,844)	-	(1,744,844)	-
Total Governmental Activities	(93,306,341)	-	(93,306,341)	-
Business-Type Activities:				
Water	-	(1,052,726)	(1,052,726)	-
Solid Waste	-	6,437,841	6,437,841	-
Housing	-	255,485	255,485	-
Total Business-Type Activities	-	5,640,600	5,640,600	-
Total Primary Government	(93,306,341)	5,640,600	(87,665,741)	-

ROBESON COUNTY, NORTH CAROLINA
 Statement of Activities (Continued)
 For The Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units:				
Library	\$ 1,293,427	\$ 3,929	\$ 1,474,064	\$ -
Total Component Units	\$ 1,293,427	\$ 3,929	\$ 1,474,064	\$ -

The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities (Continued)
For The Year Ended June 30, 2021

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Component Units:				
Library	\$ -	\$ -	\$ -	\$ 184,566
Total Component Units	-	-	-	184,566
General Revenues:				
Property Taxes, Levied for General Purpose	63,962,568	-	63,962,568	-
Local Option Sales Tax	31,160,868	-	31,160,868	-
Other Taxes and Licenses	212,606	302,313	514,919	-
Investment Earnings	57,298	2,836	60,134	287
Miscellaneous	2,128,078	484,305	2,612,383	51,003
Transfers	-	-	-	-
Total General Revenues and Transfers	97,521,418	789,454	98,310,872	51,290
Change in Net Position	4,215,077	6,430,054	10,645,131	235,856
Net Position - Beginning, previously reported	6,811,729	29,336,097	36,147,826	619,053
Restatement	-	-	-	-
Net Position - Beginning, restated	6,811,729	29,336,097	36,147,826	619,053
Net Position - End of Year	\$ 11,026,806	\$ 35,766,151	\$ 46,792,957	\$ 854,909

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet
 Governmental Funds
 June 30, 2021

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
ASSETS						
Cash and Cash Equivalents	\$ 46,011,090	\$ 381,288	\$ -	\$ -	\$ 236,047	\$ 46,628,425
Restricted Cash	504,721	-	493,080	12,686,233	2,413,062	16,097,096
Receivables (Net):						
Ad Valorem Taxes	9,240,636	1,469,420	-	-	-	10,710,056
Interest	1,119,062	-	-	-	-	1,119,062
Other	2,517,843	-	-	-	-	2,517,843
Due from Other Funds	853,344	-	-	-	-	853,344
Due from Other Governments	5,941,543	-	-	-	1,200,665	7,142,208
Total Assets	\$ 66,188,239	\$ 1,850,708	\$ 493,080	\$ 12,686,233	\$ 3,849,774	\$ 85,068,034

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet (Continued)

Governmental Funds

June 30, 2021

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
LIABILITIES						
Accounts Payable and Accrued Liabilities	\$ -	\$ 381,288	\$ -	\$ -	\$ -	\$ 381,288
Due to Other Funds	539,137	-	-	-	853,344	1,392,481
Total Liabilities	539,137	381,288	-	-	853,344	1,773,769
DEFERRED INFLOWS OF RESOURCES						
Prepaid Taxes	-	-	-	-	-	-
Prepaid Grant Revenue	-	-	-	12,686,188	-	12,686,188
Property Taxes Receivable	9,240,636	1,469,420	-	-	-	10,710,056
Total Deferred Inflows of Resources	9,240,636	1,469,420	-	12,686,188	-	23,396,244
FUND BALANCES						
Restricted						
State Statute	10,431,792	-	-	-	-	10,431,792
School Capital Outlay	504,721	-	-	-	-	504,721
Public Buildings	-	-	-	-	-	-
E-911	-	-	-	-	2,413,062	2,413,062
Assigned						
Subsequent Year's Expenditures:						
Public Buildings	-	-	493,080	-	347,321	840,401
Unassigned	45,471,953	-	-	45	236,047	45,708,045
Total Fund Balances	56,408,466	-	493,080	45	2,996,430	59,898,021
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 66,188,239	\$ 1,850,708	\$ 493,080	\$ 12,686,233	\$ 3,849,774	\$ 85,068,034

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet (Continued)

Governmental Funds

June 30, 2021

		Total Governmental Funds
Amounts reported for governmental activities in the statement of position are different because:		
Total fund balances - governmental funds		\$ 59,898,021
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical costs	\$ 89,681,561	
Accumulated depreciation	<u>(37,262,443)</u>	52,419,118
Net Pension Asset	<u>140,013</u>	140,013
Contributions to pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position		
	<u>4,603,057</u>	4,603,057
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position		
	<u>207,873</u>	207,873
Other long-term assets (accrued interest receivable from taxes) are not available to pay for current-period expenditures and therefore are unavailable in the funds.		
	<u>2,365,583</u>	2,365,583
Deferred inflows of resources for taxes	<u>10,710,056</u>	10,710,056
Pension Related Deferrals	<u>9,008,606</u>	9,008,606
OPEB related deferrals	<u>6,846,356</u>	6,846,356
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(590,766)	
Qualified school construction bonds	(1,957,228)	
Qualified zone academy bonds	(1,200,000)	
Installment notes	(31,964,067)	
Compensated absences	(4,198,022)	
Net OPEB Liability	(68,642,683)	
Net pension liability	(20,969,352)	
Total pension liability	<u>(5,649,759)</u>	<u>(135,171,877)</u>
Net position of governmental activities		<u>\$ 11,026,806</u>

The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Revenues						
Ad Valorem Taxes	\$ 60,116,359	\$ 5,928,608	\$ -	\$ -	\$ -	\$ 66,044,967
Local Option Sales Taxes	31,160,868	-	-	-	-	31,160,868
Other Taxes and Licenses	212,606	-	-	-	-	212,606
Unrestricted Intergovernmental	232,972	-	-	-	-	232,972
Permits and Fees	926,043	-	-	-	292,591	1,218,634
Sales and Services	11,506,458	-	-	-	441,118	11,947,576
Restricted Intergovernmental	35,330,715	-	-	-	2,328,736	37,659,451
Investment Earnings	57,054	-	199	45	-	57,298
Miscellaneous	1,823,808	-	-	-	304,270	2,128,078
Total Revenues	141,366,883	5,928,608	199	45	3,366,715	150,662,450
Expenditures						
Current						
Governing Body	736,520	-	-	-	-	736,520
Administration	931,377	-	-	-	-	931,377
Personnel	448,085	-	-	-	-	448,085
Purchasing & Safety	29,841	-	-	-	-	29,841
Wellness	1,887,373	-	-	-	-	1,887,373
Finance	781,170	-	-	-	-	781,170
Computer Operations	530,564	-	-	-	-	530,564
Tax Administration	2,790,714	-	-	-	-	2,790,714
County Attorney	520,760	-	-	-	-	520,760
Court Facilities	792,111	-	-	-	-	792,111
Elections	1,176,454	-	-	-	-	1,176,454
Register of Deeds	544,437	-	-	-	56,544	600,981
Non Departmental	2,707,405	-	-	-	304,270	3,011,675
Central Garage	1,537,755	-	-	-	-	1,537,755
Public Buildings	1,739,062	-	-	-	2,261,428	4,000,490
Sheriff	12,025,221	-	-	-	-	12,025,221
Juvenile Outreach Program	802,815	-	-	-	-	802,815
Communications	1,682,082	-	-	-	-	1,682,082
Jail	6,556,926	-	-	-	-	6,556,926
Jail Health Services	1,373,037	-	-	-	-	1,373,037
Emergency Management	370,268	-	-	-	-	370,268

ROBESON COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

Governmental Funds

For the Year Ended June 30, 2021

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Expenditures (Continued)						
Current						
Fire Marshall	\$ 261,653	\$ -	\$ -	\$ -	\$ -	\$ 261,653
Inspections	782,718	-	-	-	-	782,718
Coroner	246,850	-	-	-	-	246,850
Emergency Medical Services	5,801,798	-	-	-	-	5,801,798
Animal Control	529,466	-	-	-	-	529,466
Planning Board	-	-	-	-	-	-
Development Commission	239,780	-	-	-	-	239,780
Cooperative Extension	517,179	-	-	-	-	517,179
Soil Conservation	731,369	-	-	-	-	731,369
General Health	11,741,158	-	-	-	-	11,741,158
Health Programs	889,792	-	-	-	-	889,792
Home Health	1,050,619	-	-	-	-	1,050,619
Social Services	30,647,543	-	-	-	-	30,647,543
Veteran Service Officer	142,685	-	-	-	-	142,685
Rob Restitution Program	79,869	-	-	-	-	79,869
Criminal Justice Partner Grant	589,648	-	-	-	-	589,648
Teen Court and Youth Services	46,225	-	-	-	-	46,225
Schools	19,342,399	-	-	-	-	19,342,399
SEATS	1,214,587	-	-	-	-	1,214,587
Parks & Recreation	1,791,451	-	-	-	-	1,791,451
Recreation Special	99,112	-	-	-	-	99,112
Special Appropriation	9,227,417	-	-	-	-	9,227,417
Fire Department(s)	-	5,928,608	-	-	-	5,928,608
E-911	-	-	-	-	293,339	293,339
Debt Service						
Principal	4,474,059	-	-	-	-	4,474,059
Interest	1,576,838	-	-	-	-	1,576,838
Capital Outlay						
Computer Operations	-	-	-	-	-	-
Central Garage	-	-	-	-	-	-
Public Buildings	505,717	-	-	-	-	505,717
Sheriff	439,786	-	-	-	-	439,786
Jail	-	-	-	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

Governmental Funds

For the Year Ended June 30, 2021

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Expenditures (Continued)						
Capital Outlay						
Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Medical Services	2,243,107	-	-	-	-	2,243,107
Animal Control	-	-	-	-	-	-
SEATS	165,436	-	-	-	-	165,436
General Health	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Capital Reserve Fund	-	-	503,327	-	-	503,327
Total Expenditures	135,342,238	5,928,608	503,327	-	2,915,581	144,689,754
Excess (Deficiency) of Revenues Over Expenditures	6,024,645	-	(503,128)	45	451,134	5,972,696
Other Financing Sources (Uses)						
Transfers from Other Funds	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Installment Purchase Obligation Issued	2,000,000	-	-	-	-	2,000,000
Total Other Financing Sources (Uses)	2,000,000	-	-	-	-	2,000,000
Net Change in Fund Balance	8,024,645	-	(503,128)	45	451,134	7,972,696
Fund Balance - Beginning of Year	48,383,821	-	996,208	-	2,545,296	51,925,325
Prior Period Adjustment	-	-	-	-	-	-
Fund Balance - Beginning of Year, Restated	48,383,821	-	996,208	-	2,545,296	51,925,325
Fund Balance - End of Year	\$ 56,408,466	\$ -	\$ 493,080	\$ 45	\$ 2,996,430	\$ 59,898,021

ROBESON COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
 Governmental Funds
 For the Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds		\$ 7,972,696
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay expenditures which were capitalized	\$ 3,857,373	
Depreciation expense	<u>(1,987,582)</u>	1,869,791
Contributions to pension plan in the current fiscal year are not included on the Statement of Activities	<u>4,603,057</u>	4,603,057
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	<u>207,873</u>	207,873
Contributions and pension administration costs for OPEB are deferred outflows of resources on the Statement of Net Position	<u>-</u>	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.		
Change in deferred revenue for tax revenues	(1,756,201)	
Interest earned on ad valorem taxes	<u>(326,198)</u>	(2,082,399)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Increase in accrued interest payable	(168,006)	
Debt issuance	(2,000,000)	
Debt retirement	<u>4,474,059</u>	2,306,053
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
	<u>(10,661,994)</u>	(10,661,994)
Total changes in net position of governmental activities		<u>\$ 4,215,077</u>

The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	General Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 54,435,639	\$ 54,435,639	\$ 60,116,359	\$ 5,680,720
Local Option Sales Taxes	25,350,000	27,757,860	31,160,868	3,403,008
Other Taxes and Licenses	-	132,000	212,606	80,606
Unrestricted Intergovernmental	-	70,500	232,972	162,472
Permits and Fees	-	876,450	926,043	49,593
Sales and Services	13,540,326	11,711,892	11,506,458	(205,434)
Restricted Intergovernmental	29,057,911	40,471,463	35,330,715	(5,140,748)
Investment Earnings	-	30,500	57,054	26,554
Miscellaneous	1,561,521	5,500,292	1,823,808	(3,676,484)
Total Revenues	123,945,397	140,986,596	141,366,883	380,287
Expenditures				
Governing Body	848,646	824,201	736,520	87,681
Administration	1,044,452	1,037,858	931,377	106,481
Personnel	427,578	448,087	448,085	2
Purchasing & Safety	67,885	67,885	29,841	38,044
Wellness	1,903,074	1,903,074	1,887,373	15,701
Finance	927,773	824,647	781,170	43,477
Computer Operations	637,413	637,413	530,564	106,849
Tax Administration	2,987,238	2,875,780	2,790,714	85,066
County Attorney	517,257	524,360	520,760	3,600
Court Facilities	691,032	792,111	792,111	-
Elections	699,235	1,176,455	1,176,454	1
Register of Deeds	529,393	544,438	544,437	1
Non Departmental	3,131,260	3,162,863	2,707,405	455,458
Central Garage	956,292	2,484,761	1,537,755	947,006
Public Buildings	1,761,076	2,302,481	2,244,779	57,702
Sheriff	11,455,362	12,465,267	12,465,007	260

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (Continued)				
Juvenile Outreach Program	\$ 828,583	\$ 806,322	\$ 802,815	\$ 3,507
Communications	1,700,156	1,685,112	1,682,082	3,030
Jail	6,441,516	6,556,927	6,556,926	1
Jail Health Services	1,281,442	1,380,442	1,373,037	7,405
Emergency Management	353,417	403,890	370,268	33,622
Fire Marshall	250,988	261,654	261,653	1
Inspections	797,654	782,754	782,718	36
Coroner	115,000	265,000	246,850	18,150
Emergency Medical Services	6,157,737	8,462,132	8,044,905	417,227
Animal Control	642,737	687,737	529,466	158,271
Planning Board	-	-	-	-
Development Commission	317,171	250,553	239,780	10,773
Cooperative Extension	527,213	527,213	517,179	10,034
Soil Conservation	150,067	1,135,458	731,369	404,089
General Health	10,191,272	13,624,743	11,741,158	1,883,585
Home Health	1,235,495	1,235,495	1,050,619	184,876
Health Programs	809,639	991,394	889,792	101,602
Social Services	32,890,387	34,211,608	30,647,543	3,564,065
Veteran Service Officer	146,064	146,064	142,685	3,379
Rob Restitution Program	87,336	80,000	79,869	131
Criminal Justice Partner Grant	672,698	609,810	589,648	20,162
Teen Court and Youth Services	-	46,226	46,225	1
School Current Expenditures	13,305,000	13,305,000	13,305,000	-
School Capital Outlay	4,700,000	6,037,400	6,037,399	1
SEATS	1,477,940	1,546,278	1,380,023	166,255
Parks and Recreation	1,081,027	2,004,398	1,791,451	212,947

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (Continued)				
Recreation Special	\$ 120,000	\$ 202,137	\$ 99,112	\$ 103,025
Special Appropriation	13,351,143	15,250,842	15,278,314	(27,472)
Contingency	97,050	-	-	-
Total Expenditures	<u>128,313,698</u>	<u>144,568,270</u>	<u>135,342,238</u>	<u>9,226,032</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,368,301)</u>	<u>(3,581,674)</u>	<u>6,024,645</u>	<u>9,606,319</u>
Other Financing Sources (Uses)				
Transfers	4,368,301	465	-	(465)
Installment Purchase Obligations	-	2,249,859	2,000,000	(249,859)
Total Other Financing Sources (Uses)	<u>4,368,301</u>	<u>2,250,324</u>	<u>2,000,000</u>	<u>(250,324)</u>
Appropriated Fund Balance	<u>-</u>	<u>1,331,350</u>	<u>-</u>	<u>(1,331,350)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,024,645</u>	<u>\$ 8,024,645</u>
Fund Balance - Beginning			48,383,821	
Prior Period Adjustment			<u>-</u>	
Fund Balance - Beginning, Restated			<u>48,383,821</u>	
Fund Balance - End of Year			<u>\$ 56,408,466</u>	

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

Fire District Fund				
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 1,626,405	\$ 5,928,624	\$ 5,928,608	\$ (16)
Total Revenues	<u>1,626,405</u>	<u>5,928,624</u>	<u>5,928,608</u>	<u>(16)</u>
Expenditures				
Fire Department(s)	1,626,405	5,928,624	5,928,608	16
Total Expenditures	<u>1,626,405</u>	<u>5,928,624</u>	<u>5,928,608</u>	<u>16</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning			-	
Prior Period Adjustment			<u>-</u>	
Fund Balance - Beginning, Restated			<u>-</u>	
Fund Balance - End of Year			<u>\$ -</u>	

ROBESON COUNTY, NORTH CAROLINA

ARP Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	ARP Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Grant Revenue			\$ -	
Investment Earnings			45	
Total Revenues	12,686,188	12,686,188	45	(12,686,143)
Expenditures				
Other Expenditures			-	
Total Expenditures	12,686,188	12,686,188	-	12,686,188
Excess (Deficiency) of Revenues Over Expenditures	-	-	45	45
Other Financing Sources (Uses)				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Appropriated Fund Balance	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	45	\$ 45
Fund Balance - Beginning			-	
Fund Balance - End of Year			\$ 45	

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position
Proprietary Funds
June 30, 2021

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 9,364,702	\$ 8,117,179	\$ 494,033	\$ 17,975,914
Investments	-	-	310,568	310,568
Accounts Receivable (Net)	616,028	2,150,518	244,158	3,010,704
Prepaid Insurance	-	-	36,392	36,392
Due from Other Funds	-	-	539,137	539,137
Due from Other Governments	-	22,328	-	22,328
Inventory	-	-	26,862	26,862
Total Current Assets	9,980,730	10,290,025	1,651,150	21,921,905
Noncurrent Assets				
Capital Assets				
Land and Construction in Progress	1,542,006	636,817	881,223	3,060,046
Other Capital Assets, Net of Depreciation	32,976,338	2,230,335	1,341,433	36,548,106
Total Noncurrent Assets	34,518,344	2,867,152	2,222,656	39,608,152
Total Assets	44,499,074	13,157,177	3,873,806	61,530,057
Deferred Outflows of Resources				
Pension Deferrals	543,584	246,775	154,982	945,341
OPEB Deferrals	627,434	388,412	-	1,015,846
Total Deferred Outflows of Resources	\$ 1,171,018	\$ 635,187	\$ 154,982	\$ 1,961,187

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2021

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
LIABILITIES				
Current Liabilities				
Accounts Payable and Accrued Liabilities	\$ 20,652	\$ -	\$ 160,464	\$ 181,116
Unearned Revenue	-	-	6,462	6,462
Customer Deposits	1,248,205	-	48,207	1,296,412
Compensated Absences	23,180	8,871	12,533	44,584
Note Payable	-	-	6,925	6,925
General Obligation Bonds Payable	1,277,971	-	-	1,277,971
Total Current Liabilities	2,570,008	8,871	234,591	2,813,470
Noncurrent Liabilities				
Accrued Landfill Closure and Postclosure Care Costs	-	9,795,183	-	9,795,183
Compensated Absences	208,613	79,835	37,600	326,048
Total OPEB Liability	3,093,339	1,914,926	-	5,008,265
General Obligation Bonds Payable	7,602,006	-	-	7,602,006
Notes Payable	-	-	19,782	19,782
Net Pension Liability	929,411	421,928	260,860	1,612,199
Total Noncurrent Liabilities	11,833,369	12,211,872	318,242	24,363,483
Total Liabilities	14,403,377	12,220,743	552,833	27,176,953
DEFERRED INFLOWS OF RESOURCES				
Pension Deferrals	17,280	7,845	6,688	31,813
OPEB Deferrals	318,908	197,419	-	516,327
Total Deferred Inflows of Resources	336,188	205,264	6,688	548,140
NET POSITION				
Net Investment in Capital Assets	25,638,367	2,867,152	2,195,949	30,701,468
Unrestricted	5,292,160	(1,500,795)	1,273,318	5,064,683
Total Net Position	\$ 30,930,527	\$ 1,366,357	\$ 3,469,267	\$ 35,766,151

The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA

Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended June 30, 2021

	<u>Major</u>		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Operating Revenues				
Charges for Services	\$ 15,539,412	\$ 7,472,919	\$ -	\$ 23,012,331
Taps and Reconnections	640,626	-	-	640,626
Operating Grants	-	-	1,506,064	1,506,064
Dwelling Rental	-	-	736,074	736,074
Other	-	-	2,957	2,957
Total Operating Revenues	16,180,038	7,472,919	2,245,095	25,898,052
Operating Expenses				
Non-Departmental	-	-	-	-
Water Customer Service	2,544,522	-	-	2,544,522
Public Utilities	372,637	-	396,256	768,893
Water Treatment Plant	2,885,800	-	-	2,885,800
Water Treatment Wells	2,172,576	-	-	2,172,576
Water Distribution	1,178,007	-	-	1,178,007
Meter Maintenance	705,194	-	-	705,194
Landfill	-	4,950,632	-	4,950,632
Manned Dumpster Sites	-	769,783	-	769,783
Landfill Closure and Postclosure Care Costs	-	(5,040,533)	-	(5,040,533)
Central Garage	-	-	-	-
Administration	-	-	764,382	764,382
Tenant Services	-	-	107,490	107,490
Ordinary Maintenance	-	-	670,703	670,703
General Expense	-	-	54,630	54,630
Insurance Premiums	-	-	73,991	73,991
Depreciation	7,112,470	355,196	389,884	7,857,550
Total Operating Expenses	16,971,206	1,035,078	2,457,336	20,463,620
Operating Income (Loss)	(791,168)	6,437,841	(212,241)	5,434,432

ROBESON COUNTY, NORTH CAROLINA

Statement of Revenues, Expenses, and Changes in Fund Net Position (Continued)

Proprietary Funds

For the Year Ended June 30, 2021

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Nonoperating Revenues (Expenses)				
Solid Waste Disposal Tax	\$ -	\$ 89,012	\$ -	\$ 89,012
Scrap Tire Disposal Tax	-	177,300	-	177,300
White Goods Disposal Tax	-	36,001	-	36,001
Investment Earnings	-	-	2,836	2,836
Miscellaneous	355,549	127,731	-	483,280
Gain(Loss) on Sale of Assets	-	1,025	-	1,025
Interest Expense	(279,659)	-	(367)	(280,026)
Total Nonoperating Revenues (Expenses)	75,890	431,069	2,469	509,428
Income (Loss) Before Contributions and Transfers	(715,278)	6,868,910	(209,772)	5,943,860
Contributions and Transfers				
Capital Contributions	18,101	-	468,093	486,194
Transfers to Other Funds	-	-	-	-
Total Contributions and Transfers	18,101	-	468,093	486,194
Change in Net Position	(697,177)	6,868,910	258,321	6,430,054
Total Net Position, Beginning	31,627,704	(5,502,553)	3,210,946	29,336,097
Total Net Position, Ending	\$ 30,930,527	\$ 1,366,357	\$ 3,469,267	\$ 35,766,151

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Cash Flows from Operating Activities				
Cash Received from Customers and Users	\$ 17,660,087	\$ 7,726,667	\$ 687,489	\$ 26,074,243
Cash Paid for Goods and Services	(7,218,541)	(4,114,440)	(1,126,821)	(12,459,802)
Cash Paid to Employees for Services	(2,538,823)	(1,551,043)	(902,278)	(4,992,144)
Customer Deposits Received	71,373	-	-	71,373
Customer Deposits Returned	(35,400)	-	-	(35,400)
Operating Grants and Subsidies	-	-	1,469,725	1,469,725
Other Operating Revenue	355,549	127,731	-	483,280
Net Cash Provided (Used) by Operating Activities	8,294,245	2,188,915	128,115	10,611,275
Cash Flows from Noncapital Financing Activities				
Disposal Taxes Received	-	302,611	-	302,611
Transfers to Other Funds	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	302,611	-	302,611
Cash Flows from Capital Financing Activities				
Principal Paid on Bond Maturities and Equipment Contracts	(1,247,598)	-	(2,236)	(1,249,834)
Interest Paid on Bond Maturities and Equipment Contracts	(282,560)	-	(367)	(282,927)
Debt Proceeds	-	-	28,943	-
Acquisition and Construction of Capital Assets	(3,880,209)	(2,115,301)	(533,707)	(6,529,217)
Capital Contributions	18,101	-	468,093	486,194
Gain on Sale of Capital Assets	-	1,025	-	1,025
Net Cash Used by Capital Financing Activities	(5,392,266)	(2,114,276)	(39,274)	(7,574,759)

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2021

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Cash Flows from Investing Activities				
Net Change Notes Receivable	\$ -	\$ -	\$ 28,374	28,374
Interest on Investments and Change in Investment	-	-	2,836	2,836
Net Cash Provided (Used) by Investing Activities	-	-	31,210	31,210
Net Increase (Decrease) in Cash and Cash Equivalents	2,901,979	377,250	120,051	3,370,337
Cash and Cash Equivalents - Beginning	6,462,723	7,739,929	684,550	14,887,202
Cash and Cash Equivalents - Ending	\$ 9,364,702	\$ 8,117,179	\$ 804,601	\$ 18,286,482

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2021

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ (791,168)	\$ 6,437,841	\$ (212,241)	\$ 5,434,432
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities				
Depreciation	7,112,470	355,196	389,884	7,857,550
Landfill Closure and Postclosure Care Costs	-	(5,040,533)	-	(5,040,533)
Miscellaneous Income	355,549	127,731	-	483,280
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	1,480,049	253,748	(110,424)	1,623,373
(Increase) Decrease in Prepaid Insurance	-	-	(1,619)	(1,619)
(Increase) Decrease in Due from Other Governments	-	-	-	-
(Increase) Decrease in Inventory	-	-	(3,551)	(3,551)
(Increase) Decrease in Deferred Outflows of Resources for Pensions	(207,934)	(103,527)	(25,328)	(336,789)
Increase (Decrease) in Net Pension Liability	386,651	190,892	48,121	625,664
Increase (Decrease) in Deferred Inflows of Resources for Pensions	(3,768)	(1,138)	3,334	(1,572)
(Increase) Decrease in Deferred Outflows of Resources for OPEB	(457,958)	(283,499)	-	(741,457)
Increase (Decrease) in Net OPEB Liability	460,440	285,035	-	745,475
Increase (Decrease) in Deferred Inflows of Resources for OPEB	165,074	102,189	-	267,263

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2021

	<u>Major</u>			
	<u>Water</u>	<u>Solid</u>	<u>Robeson</u>	
	<u>Fund</u>	<u>Waste</u>	<u>County</u>	
		<u>Fund</u>	<u>Housing</u>	<u>Totals</u>
			<u>Authority</u>	
Adjustments to Reconcile Operating Income				
to Net Cash Provided (Used) by Operating Activities (Continued)				
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(202,304)	(113,293)	32,484	(283,113)
Increase (Decrease) in Unearned Revenue	-	-	1,798	1,798
Increase (Decrease) in Customer Deposits	35,973	-	160	36,133
Increase (Decrease) in Compensated Absences	(38,829)	(21,727)	5,497	(55,059)
Total Adjustments	<u>9,085,413</u>	<u>(4,248,926)</u>	<u>340,356</u>	<u>5,176,843</u>
Net Cash Provided(Used) by Operating Activities	<u>\$ 8,294,245</u>	<u>\$ 2,188,915</u>	<u>\$ 128,115</u>	<u>\$ 10,611,275</u>

ROBESON COUNTY, NORTH CAROLINA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

**Custodial
Funds**

ASSETS

Cash and Cash Equivalents

\$ 161,829

Total Assets

\$ 161,829

LIABILITIES

Liabilities

Accounts Payable and Accrued Liabilities

\$ 161,829

Total Liabilities

\$ 161,829

ROBESON COUNTY, NORTH CAROLINA
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year Ended June 30, 2021

	Custodial Fund
Additions	
Ad valorem taxes collected for other governments	\$ 4,807,815
Collections on behalf of others	694,711
Total Additions	<u>5,502,526</u>
Deductions	
Tax distributions to other governments	4,807,815
Payments on behalf of others	694,711
Total Deductions	<u>5,502,526</u>
Net increase (decrease) in fiduciary net position	-
Net Postion - Beginning of Year	<u>-</u>
Net Position - End of Year	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA

Notes to Financial Statements

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Robeson County and its component units conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by an eight-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. Robeson County Housing Authority exists to provide low income housing. The Robeson County Public Library, which has a June 30 year-end, is presented as if it is a separate proprietary fund of the County (discrete presentation). The blended presentation method presents component units as a department or unit of the County and offers no separate presentation as with the discrete method.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Robeson County Housing Authority	Blended	Under State law [NCGS 162A-89], the County's board of commissioners also serve as the governing board for the Authority. A financial benefit/burden relationship exist.	Robeson County Housing Authority PO Box 1088 Lumberton, NC 28359
Robeson County Public Library	Discrete	Seven of the twelve members of the Board of Trustees of the Robeson County Public Library are appointed by the Robeson County Board of Commissioners. The County can remove any Trustee of the Library with or without cause.	Robeson County Public Library PO Box 988 Lumberton, NC 28359

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation, Measurement Focus – Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government net position (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation, Measurement Focus – Basis of Accounting

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and the blended component unit. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund – This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Fire District Fund – Fund that accounts for the fire district taxes in the County.

Capital Reserve Capital Project Fund – Fund that accounts for capital projects in the County.

ARP Fund – Fund that accounts for the American Rescue Plan funds.

The County reports the following major enterprise funds:

Water Fund – This fund is used to account for the operations of the county-wide water system.

Solid Waste Fund – This fund accounts for the operation, maintenance, and development of the landfill and the solid waste collection within the county.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting (Continued)

1. Basis of Presentation, Measurement Focus – Basis of Accounting (Continued)

The County reports the following fund types:

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on-behalf of others that meet the criteria. The County maintains the following custodial funds: the DSS Trust Fund, which accounts for moneys deposited with the Department of Social Services for the benefit of certain individuals; the Extension Services Fund, which accounts for moneys deposited with the Cooperative Extension Department for the benefit of certain individuals; the Ad Valorem Taxes Fund, which accounts for the ad valorem taxes that are billed and collected by the County for various municipalities within the County but that are not revenues to the County; and the Sanitary Districts Fund, which accounts for taxes that are billed and collected by the County for special sanitary projects within the County.

Non-major Funds - The County maintains other legally budgeted funds. The E-911 Fund, the Fines and Forfeitures Fund and the Deed of Trust Fund are reported as a non-major special revenue funds. The Community Development Block Grant Fund is reported as a capital project fund.

2. Measurement Focus, Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus, except for the agency funds which have no measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting (Continued)

2. Measurement Focus, Basis of Accounting (Continued)

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Since September 1, 2013, the State of North Carolina has been responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. These property taxes are due when vehicles are registered. Motor vehicle property tax revenues are applicable to the fiscal year in which they are received. Uncollected taxes that were billed by the County for periods prior to September 1, 2013 or those for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the beer and wine tax, collected and held by the State at year-end on behalf of the County, are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

C. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the E-911, Fire District, Fines and Forfeitures, Deed of Trust and the Enterprise Funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the Community Development Block Grant Fund.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$5,000. The governing board must approve all amendments. During the year, several immaterial amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity

1. Deposits and Investments

All deposits of the County and the Public Library are made in board-designated official depositories and are secured as required by G.S.159-31. The County and the Public Library may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and the Public Library may establish time deposit accounts such as NOW and Super-NOW accounts, money market accounts, and certificates of deposits.

State law [G.S.159-30(c)] authorizes the County, and the Public Library to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

The majority of the County and Public Library's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina Capital Management Trust (NCCMT), which consists of two SEC-registered funds, is authorized by G.S. 159-30(c)(8). One of these funds, the Government Portfolio, is a 2a7 fund which invests in treasuries and government agencies and is rated AAAM by S&P and AAmf by Moody Investor Services. The Government Portfolio is reported at fair value.

2. Cash and Cash Equivalents

The County pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. Robeson County Public Library considers demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

3. Restricted Assets

Unexpended installment note proceeds for school capital outlay are classified as restricted assets within the General Fund because their use is completely restricted to the purpose for which notes were originally issued. Unexpended note proceeds for public buildings are classified as restricted assets within the Capital Reserve Capital Project Fund because their use is completely restricted to the purpose for which the note was originally issued. Unexpended E-911 Fund are restricted for emergency services. Unexpended ARP funds are restricted to expenditures for that purpose.

Robeson County Restricted Cash	
Governmental Activities:	
General Fund:	
School Capital Outlay	\$ 504,721
Public Buildings	493,080
ARP Funds	12,686,233
E - 911	2,413,062
Total Governmental Activities	16,097,096
Total Restricted Cash	\$ 16,097,096

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity (Continued)

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S.105-347 and G.S.159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2020. As allowed by State law, the County has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventories and Prepaid Items

The inventories of the County and the Public Library are valued at cost (first-in, first-out), which approximates market. The County's General Fund inventory consists of expendable supplies that are recorded as expenditures when purchased. The inventory of the County's enterprise funds as well as those of the Public Library consists of materials and supplies held for consumption or resale. The cost of the inventory carried in the County's enterprise funds and that of the Public Library is recorded as an expense as it is consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

7. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets received prior to July 1, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after July 1, 2015 are recorded at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Minimum capitalization costs are as follows: equipment and vehicles, land, buildings, \$50,000.

The County holds title to certain Robeson County Board of Education properties that have not been included in capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education after all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Robeson County Board of Education.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity (Continued)

7. Capital Assets (Continued)

Capital assets of the County are depreciated on a straight-line basis over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	50
Improvements	25
Vehicles	5
Furniture and equipment	5
Computer equipment	5

Minimum capitalization costs for the Library are as follows: equipment and vehicles, land, and buildings, \$5,000.

Capital assets of the Robeson County Public Library are depreciated over their useful lives on a straight-line basis as follows:

Asset Class	Estimated Useful Lives
Buildings	50
Improvements	25
Vehicles	5
Furniture and equipment	5

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has two items that meet this criterion – pension related deferrals and OPEB deferrals. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet the criterion for this category - property taxes receivable, deferred grants, pension related deferrals, and OPEB deferrals.

9. Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the statements of net position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as other financing sources.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity (Continued)

10. Compensated Absences

The vacation policies of the County and the Public Library provide for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. An expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned in the County's government-wide, proprietary fund, and Public Library statements.

The sick leave policies of the County and the Public Library provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since neither the County nor the Public Library has any obligation for the accumulated sick leave until it is actually taken, no accruals for sick leave have been made.

11. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements is classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through State statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity (Continued)

11. Net Position/Fund Balances (Continued)

Restricted Fund Balance - This classification includes revenue sources that are restricted to specific purposes externally imposed or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

Restricted for School Capital Outlay - portion of fund balance that is restricted by revenue source for school capital outlay.

Restricted for Public Buildings - portion of fund balance that is restricted by revenue source for public building capital outlay.

Restricted for E-911 - portion of fund balance that can only be used for E-911.

Committed Fund Balance - Portion of fund balance that can only be used for specific purpose imposed by majority vote of Robeson County's governing body (highest level of decision-making authority). Any changes or removal of specific purposes requires majority action by the governing body.

Assigned Fund Balance - portion of fund balance that the Robeson County governing board has budgeted.

Subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed.

Assigned for Public Buildings - portion of fund balance that has been budgeted by the board for public building capital outlay.

Unassigned Fund Balance - Portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

Robeson County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-county funds, and county funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity (Continued)

12. Defined Benefit Pension and OPEB Plans

The County participates in three cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System (LGERS) and the Register of Deeds' Supplemental Pension Fund (RODSPF) and the Law Enforcement Officers' Special Separation Allowance (LEOSSA) (collectively, the "state-administered defined benefit pension plans"), and one other postemployment benefit plan (OPEB), the Healthcare Benefits Plan (HCB). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the HCB and additions to/deductions from the HCB's fiduciary net position have been determined on the same basis as they are reported by the HCB. For this purpose, the HCB recognizes benefit payments when due and payable in accordance with the benefit terms. Investments for all plans are reported at fair value.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reconciliation of Government-wide and Fund Financial Statements

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes a reconciliation between total fund balance for the governmental funds and net position for governmental activities as reported in the government-wide statement of net position. The net decrease of \$48,871,215 consists of the following:

Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds (total capital assets on government-wide statement in governmental activities column)	\$ 89,681,561
Less accumulated depreciation	(37,262,443)
Net capital assets	<u>52,419,118</u>
Net pension asset	140,013
Contributions to the pension plan in the current fiscal year	4,603,057
Benefit payments and pension administration costs for LEOSSA	207,873
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	2,365,583
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	10,710,056
Pension related deferrals	9,008,606
OPEB related deferrals	6,846,356
Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not reported in the fund statements:	
Accrued interest payable	(590,766)
Qualified school construction bonds	(1,957,228)
Qualified zone academy bonds	(1,200,000)
Installment notes	(31,964,067)
Compensated absences	(4,198,022)
Net pension liability	(20,969,352)
Net OPEB Liability	(68,642,683)
Total pension liability	<u>(5,649,759)</u>
Total adjustment	<u>\$ (48,871,215)</u>

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reconciliation of Government-wide and Fund Financial Statements (Continued)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances for the governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The total adjustment of \$(3,757,619) is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 3,857,373
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements	(1,987,582)
Accrued interest payable	(168,006)
Principal payments on debt owed are recorded as a use of funds on the fund statements but again affect only the statement of net position in the government-wide statements	4,474,059
New debt issued during the year is recorded as a source of funds on the fund statements; it has no effect on the statement of activities – it affects only the government-wide statement of net position	(2,000,000)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	4,603,057
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	207,873
Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements	
Compensated absences	797,304
OPEB Expense	(3,718,135)
Pension expense	(7,741,163)
Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements	
Change in deferred inflows of resources – taxes receivable – at end of year	(1,756,201)
Interest earned on ad valorem taxes	(326,198)
Total adjustment	\$ (3,757,619)

II. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All of the County and the Public Library’s deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County’s or the Public Library’s agents in these units’ names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer’s agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County and the Public Library, these deposits are considered to be held by their agents in the entities’ names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, the Public Library or with the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County or the Public Library under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County and the Public Library rely on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County and the Public Library have no policy regarding custodial credit risk for deposits.

At June 30, 2021, the County’s deposits had a carrying amount of \$11,715,353 and a bank balance of \$17,234,846. Of the bank balance, \$976,096 was covered by federal depository insurance; of the remainder \$377,668 was covered by collateral held under the dedicated method, the rest was covered by collateral held under the Pooling Method.

At June 30, 2021, Robeson County had \$8,500 cash on hand.

At June 30, 2021, the Public Library’s deposits had a carrying amount of \$786,084 and a bank balance of \$818,091. Of the bank balance, \$334,247 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2021, the Library’s petty cash fund totaled \$100.

2. Investments

As of June 30, 2021, the County had the following investments and maturities.

Investment Type	Valuation Measurement Method	Fair Value	Less Than	6-12	1-3 Years	3-6 Years
			6 months	Months		
US Government Agencies	Fair Value-Level 1	\$ 5,841,315	\$ -	\$ -	\$ -	\$ 5,841,315
NC Capital Management Trust – Gov’t Portfolio	Fair Value-Level 1	63,608,663	63,608,663	N/A	N/A	N/A
Total		\$ 69,449,978	\$63,608,663	\$ -	\$ -	\$ 5,841,315

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

2. Investments (Continued)

Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is presented as an investment with a maturity of less than 6 months. The NCCMT Government Portfolio has an AAAM rating from S&P and AAA-mf by Moody's Investor Services.

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The County has no formal policy regarding credit risk but has internal management procedures that limit the County's investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. The investment in the Federal Home Loan Bank is rated AAA by Standard and Poor's and Aaa by Moody's Investors Service. The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAM by Standard & Poor's as of June 30, 2021. The County has no policy on credit risk.

Concentration of Credit Risk. The County places no limit on the amount the County may invest in any one issuer.

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2021

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

3. Receivables

Receivables at the government-wide level at June 30, 2021, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Special Assessments	Total
Governmental Activities					
General	\$ 2,517,843	\$ 10,267,636	\$ 1,119,062	\$ -	\$ 13,904,541
Other Governmental	-	1,669,420	2,365,583	-	4,035,003
Total Receivables	2,517,843	11,937,056	3,484,645	-	17,939,544
Less: Allowance Amount	-	1,227,000	-	-	1,227,000
Total	<u>\$ 2,517,843</u>	<u>\$10,710,056</u>	<u>\$ 3,484,645</u>	<u>\$ -</u>	<u>\$ 16,712,544</u>
Business-type Activities					
Water Fund	\$ 685,028	\$ -	\$ -	\$ -	\$ 685,028
Solid Waste Fund	2,150,518	-	-	-	2,150,518
Housing Authority	244,158	-	-	-	244,158
Total Receivables	3,079,704	-	-	-	3,079,704
Less: Allowance Amount	69,000	-	-	-	69,000
Total	<u>\$ 3,010,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,010,704</u>

Due from other governments that owed to the County consists of the following:

Local Option Sales Tax	\$ 5,077,644
Other Taxes and Grants	2,086,892
Total	<u>\$ 7,164,536</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2021

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 2,837,660	\$ -	\$ -	\$ 2,837,660
Construction in progress	-	-	-	-
Total assets not being depreciated	<u>2,837,660</u>	<u>-</u>	<u>-</u>	<u>2,837,660</u>
Capital assets being depreciated:				
Buildings and improvements	59,465,519	1,009,044	-	60,474,563
Equipment and vehicles	23,521,009	2,848,329	-	26,369,338
Total Assets being depreciated	<u>82,986,528</u>	<u>3,857,373</u>	<u>-</u>	<u>86,843,901</u>
Less accumulated depreciation for:				
Buildings and improvements	16,759,780	1,457,892	-	18,217,672
Equipment and vehicles	18,515,081	529,690	-	19,044,771
Total accumulated depreciation	<u>35,274,861</u>	<u>\$ 1,987,582</u>	<u>\$ -</u>	<u>37,262,443</u>
Total capital assets being depreciated, net	<u>47,711,667</u>			<u>49,581,458</u>
Governmental activity capital assets, net	<u>\$ 50,549,327</u>			<u>\$ 52,419,118</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Assets (Continued)

4. Capital Assets (Continued)

Primary Government (Continued)

Depreciation expense was charged to programs of the primary government as follows:

	Depreciation
General Government	\$ 428,687
Public Safety	943,836
Economic and Physical Development	-
Human Services	270,892
SEATS	344,167
Total	<u>\$ 1,987,582</u>

Business-Type Activities

Water Fund	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,542,006	\$ -	\$ -	\$ 1,542,006
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>1,542,006</u>	<u>-</u>	<u>-</u>	<u>1,542,006</u>
Capital assets being depreciated				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	86,310,958	3,769,043	-	90,080,001
Furniture and maintenance equipment	12,537,792	111,166	-	12,648,958
Total capital assets being depreciated	<u>100,228,671</u>	<u>3,880,209</u>	<u>-</u>	<u>104,108,880</u>
Less accumulated depreciation for:				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	52,026,099	5,077,564	-	57,103,663
Furniture and maintenance equipment	10,614,052	2,034,906	-	12,648,958
Total accumulated depreciation	<u>64,020,072</u>	<u>\$ 7,112,470</u>	<u>\$ -</u>	<u>71,132,542</u>
Total capital assets being depreciated, net	<u>36,208,599</u>			<u>32,976,338</u>
Water Fund capital assets, net	<u>\$ 37,750,605</u>			<u>\$ 34,518,344</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2021

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Solid Waste Fund	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 636,817	\$ -	\$ -	\$ 636,817
Total capital assets not being depreciated	<u>636,817</u>	<u>-</u>	<u>-</u>	<u>636,817</u>
Capital assets being depreciated				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	10,298,714	2,115,301	-	12,414,015
Other equipment	13,257,023	-	-	13,257,023
Total capital assets being depreciated	<u>25,480,353</u>	<u>2,115,301</u>	<u>-</u>	<u>27,595,654</u>
Less accumulated depreciation for:				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	9,157,541	355,196	670,943	10,183,680
Other equipment	13,927,966	-	(670,943)	13,257,023
Total accumulated depreciation	<u>25,010,123</u>	<u>\$ 355,196</u>	<u>\$ -</u>	<u>25,365,319</u>
Total capital assets being depreciated, net	<u>470,230</u>			<u>2,230,335</u>
Solid Waste Fund capital assets, net	<u>\$ 1,107,047</u>			<u>\$ 2,867,152</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2021

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Business-Type Activities (Continued)

Robeson County Housing Authority	Beginning			Ending Balance
Capital assets not being depreciated	Balance	Increases	Decreases	
Land	\$ 227,900	\$ -	\$ -	\$ 227,900
Construction in progress	471,920	181,403	-	653,323
Total capital assets not being depreciated	<u>699,820</u>	<u>181,403</u>	<u>-</u>	<u>881,223</u>
Capital assets being depreciated				
Dwelling structures	14,463,852	41,200	-	14,505,052
Furniture and equipment	413,276	311,103	-	724,379
Total capital assets being depreciated	<u>14,877,128</u>	<u>352,303</u>	<u>-</u>	<u>15,229,431</u>
Less accumulated depreciation for:				
Dwelling structures	13,102,494	318,914	-	13,421,408
Furniture and equipment	395,620	70,970	-	466,590
Total accumulated depreciation	<u>13,498,114</u>	<u>\$ 389,884</u>	<u>\$ -</u>	<u>13,887,998</u>
Total capital assets being depreciated, net	<u>1,379,014</u>			<u>1,341,433</u>
Robeson County Housing Authority capital assets, net	<u>\$ 2,078,834</u>			<u>\$ 2,222,656</u>
 Business-Type Activities capital assets, net				 <u>\$ 39,608,152</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Discretely presented component unit

Activity for the Robeson County Public Library for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 14,230	\$ -	\$ -	\$ 14,230
Total capital assets not being depreciated	<u>14,230</u>	<u>-</u>	<u>-</u>	<u>14,230</u>
Capital assets being depreciated				
Building and Improvements	2,094,844	139,128	-	2,233,972
Equipment and books	125,540	24,986	-	150,526
Vehicles	<u>39,323</u>	<u>-</u>	<u>-</u>	<u>39,323</u>
Total capital assets being depreciated	<u>2,259,707</u>	<u>164,114</u>	<u>-</u>	<u>2,423,821</u>
Less accumulated depreciation for:				
Building and Improvements	1,997,494	5,447	-	2,002,941
Equipment and books	125,540	2,499	-	128,039
Vehicles	<u>33,173</u>	<u>3,884</u>	<u>-</u>	<u>37,057</u>
Total accumulated depreciation	<u>2,156,207</u>	<u>\$ 11,830</u>	<u>\$ -</u>	<u>2,168,037</u>
Total capital assets being depreciated, net	<u>103,500</u>			<u>255,784</u>
Public Library capital assets, net	<u>\$ 117,730</u>			<u>\$ 270,014</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2021, were as follows:

	<u>Vendors</u>	<u>Other</u>	<u>Total</u>
Governmental Activities			
General	\$ -	\$ 590,762	\$ 590,762
Other Governmental	-	381,288	381,288
Total	<u>\$ -</u>	<u>\$ 972,050</u>	<u>\$ 972,050</u>
Business-type Activities			
Water Fund	\$ -	\$ 20,652	\$ 20,652
Solid Waste Fund	-	-	-
Housing Authority	160,464	-	160,464
Total	<u>\$ 160,464</u>	<u>\$ 20,652</u>	<u>\$ 181,116</u>

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age or have completed 15 years of service as a LEO and have reached age 50 or have completed five years of creditable service as a LEO and have reached age 55 or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2021, was 10.90% of compensation for law enforcement officers, 10.15% for general employees, and 7.33% for general employees of the housing authority, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$4,952,082 for the year ended June 30, 2021.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions, or any other benefit provided by LGERS.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of \$22,581,551 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2021, the County's proportion was .63193% (measured as of June 30, 2020), which was an increase of .019250% from its proportion measured as of June 30, 2020 (measured as of June 30, 2019).

For the year ended June 30, 2021, the County recognized pension expense of \$7,740,186. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,851,654	\$ -
Changes in assumptions	1,680,510	-
Net difference between projected and actual earnings on pension plan investments	3,177,749	-
Changes in proportion and differences between County contributions and proportionate share of contributions	547,703	421,685
County contributions subsequent to the measurement date	4,952,082	-
Total	\$ 13,209,698	\$ 421,685

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

\$4,952,082 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ 2,153,145
2023	2,940,623
2024	1,801,711
2025	940,452
2026	-
Thereafter	-
Total	<u>\$ 7,835,931</u>

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00 percent
Salary increases	3.50 percent
Investment rate of return	7.00 percent, net pension plan investment expense, including inflation

The plan actuary currently uses mortality rates based on the *RP-2014 Total Data Set for Healthy Annuitants Mortality Table* that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2019 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	\$ 45,815,507	\$ 22,581,551	\$ 3,272,500

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

Plan Description

Robeson County administers a public employee retirement system (the *Separation Allowance*), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Plan Description (Continued)

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2019, valuation date, the Separation Allowance's membership consisted of:

Retirees receiving benefits	14
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>136</u>
Total	<u>150</u>

Summary of Significant Accounting Policies

Basis of Accounting – The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria which are outlined in GASB Statements 73.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2019 valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	1.93 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2020.

Mortality rates are based on the RP-2014 Mortality tables with adjustments for mortality improvements based on Scale AA.

Contributions

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid \$207,873 as benefits came due for the reporting period.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a total pension liability of \$5,649,759. The total pension liability was measured as of December 31, 2020 based on a December 31, 2019 actuarial valuation. The total pension liability was rolled forward to December 31, 2020 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2021, the County recognized pension expense of \$659,807.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 408,131	\$ 32,768
Changes in assumptions	1,423,641	79,577
County benefit payments & admin expenditures paid subsequent to the measurement date	207,873	-
Total	<u>\$ 2,039,645</u>	<u>\$ 112,345</u>

The County paid \$207,873 in benefit payments and \$-0- in admin expenditures subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total of the pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ 362,904
2023	366,596
2024	351,940
2025	339,142
2026	298,845
Thereafter	-
Total	<u>\$ 1,719,427</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Sensitivity of the County's total pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 1.93 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93 percent) or 1-percentage-point higher (0.93 percent) than the current rate:

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Increase (2.93%)
Total pension liability	\$ 6,129,678	\$ 5,649,759	\$ 5,210,036

Changes in the Total Pension Liability

Total Pension Liability as of December 31, 2019	\$ 3,627,003
Changes for the year:	
Service Cost at end of year	180,825
Interest	115,043
Change in Benefit Terms	-
Difference between expected and actual experience	377,453
Changes of assumptions and other inputs	1,545,562
Benefit Payments	(196,127)
Other	-
Net Changes	<u>2,022,756</u>
Total Pension Liability as of December 31, 2020	<u>\$ 5,649,759</u>

Changes of assumptions. Changes of assumption and other inputs reflect a change in the discount rate from 3.26 percent at December 31, 2019 (measurement date) to 1.93 percent at December 31, 2020 (measurement date).

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Law Enforcement Officers

Plan Description – The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State’s Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy – Article 12E of G.S. Chapter 143 requires that the County contribute each month an amount equal to 5 percent of each officer’s salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions from the County for the year ended June 30, 2021 were \$349,737. No amounts were forfeited.

All Other Employees

Plan Description – The County has elected to contribute to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees, for all other employees. The Plan provides retirement benefits to employees of the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State’s Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy – The County contributes each month an amount equal to 4 percent of each employee’s salary, and all amounts contributed are vested immediately. Also, the employees may make voluntary contributions to the plan. Contributions from the County for the year ended June 30, 2021 were \$1,615,561. No amounts were forfeited.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Registers of Deed's Supplemental Pension Fund

Plan Description. Robeson County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing multiple-employer defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$10,738 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported an asset of \$140,013 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2020, the County's proportion was .61093%, which was a decrease of .108350% from its proportion measured as of June 30, 2019.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Registers of Deed's Supplemental Pension Fund (Continued)

For the year ended June 30, 2021, the County recognized pension expense of \$9,945. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 2,853
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	11,980
Changes in proportion and differences between County contributions and proportionate share of contributions	21,843	-
County contributions subsequent to the measurement date	10,738	-
Total	<u>\$ 32,581</u>	<u>\$ 14,833</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Registers of Deed's Supplemental Pension Fund (Continued)

\$10,738 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ 8,837
2023	6,597
2024	(5,407)
2025	(3,017)
2026	-
Thereafter	-
Total	<u>\$ 7,010</u>

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.75 percent, net pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Registers of Deed's Supplemental Pension Fund (Continued)

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2021 is 1.4%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2021 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that System contributions will continue to follow the current funding policy. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.75 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate:

	<u>1% Decrease (2.75%)</u>	<u>Discount Rate (3.75%)</u>	<u>1% Increase (4.75%)</u>
County's proportionate share of the net pension liability (asset)	\$ (118,924)	\$ (140,013)	\$ (157,858)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

e. Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for LGERS and ROD was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019. The total pension liability for LEOSSA was measured as of December 31, 2020, with an actuarial valuation date of December 31, 2019. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
Proportionate Share of Net Pension Liability (Asset)	\$ 22,581,551	\$ (140,013)	n/a	\$ 22,441,538
Proportion of the Net Pension Liability (Asset)	0.63193%	(0.61093%)	n/a	
Total Pension Liability	-	-	\$ 5,649,759	\$ 5,649,759
Pension Expense	\$ 7,740,186	\$ 9,945	\$ 659,807	\$ 8,409,938

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

e. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 2,851,654	\$ -	\$ 408,131	\$ 3,259,785
Changes of assumptions	1,680,510	-	1,423,641	3,104,151
Net difference between projected and actual earnings on pension plan investments	3,177,749	-	-	3,177,749
Changes in proportion and differences between County contributions and proportionate share of contributions	547,703	21,843	-	569,546
County contributions (LGERS,ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	4,952,082	10,738	207,873	5,170,693
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ -	\$ 2,853	\$ 32,768	\$ 35,621
Changes of assumptions	-	-	79,577	79,577
Net diff. between projected & act.	-	11,980	-	11,980
Changes in proportion and differences between County contributions and proportionate share of contributions	421,685	-	-	421,685

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit

Plan Administration. Under the terms of a County Resolution, Robeson County provides healthcare benefits through the Healthcare Benefits Plan (HCB Plan) as a single-employer defined benefit plan to cover retirees of the County who participate in the North Carolina Local Government Employees' Retirement System (System) and who have at least 20 years of service, including any purchase of military service; and is at least 50 years of age. The County also provides health care benefits to retirees of the County who have 30 years or more of services within the retirement system, which may include military service purchased and/or sick leave credited towards retirement, along with working at Robeson County for at least 20 years of service; or if Robeson County has provided health insurance to an employee for 30 years and; then once the retiree is eligible for a Medicare Supplement the County will provide a paid AARP Medicare Supplement Medical Insurance Plan (Plan I coverage supplement) and the Standard Prescription Drug Plan until death of retiree. The County pays full cost of coverage for these benefits through private insurers. However, all membership fees must be paid by the retiree and must be in a current status at all times, since membership fees are not the responsibility of the County to pay. Dental and Vision benefits are offered to retirees, but the retiree is responsible for the full cost of coverage. Also, the County's retirees can purchase coverage for their dependents at the County's group rates. The Board of Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

Management of the HCB Plan is vested in the Robeson County Board of Commissioners.

Plan membership. Reported as of June 30, 2020 and June 30, 2021, the HCB Plan Membership consisted of the following:

	2020	2021
Inactive employees or beneficiaries currently receiving benefits	202	233
Inactive employees entitled to but not yet receiving benefits	0	0
Active plan members	927	1,077
Total	<u>1,129</u>	<u>1,310</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit (Continued)

Total OPEB Liability

The County's total OPEB liability of \$73,650,948 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Salary Increases	3.50-7.75 percent
Discount Rate	2.21 percent
Healthcare Cost Trend Rates	4.50-7.00 percent

The discount rate is based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by the Bond Buyer.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2020	\$ 62,688,078
Changes for the year	
Service cost	2,492,608
Interest	2,251,433
Changes of benefit terms	-
Differences between expected and actual experience	(5,337,972)
Changes in assumptions or other inputs	13,279,654
Benefit payments	(1,722,853)
Net changes	<u>10,962,870</u>
Balance at June 30, 2021	<u>\$ 73,650,948</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.50% to 2.21%.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 88,396,703	\$ 73,650,948	\$ 62,285,972

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare costs trend rates:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 60,742,878	\$ 73,650,948	\$ 90,894,634

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the County recognized OPEB expense of \$5,723,592. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 712,186	\$ 5,005,905
Changes of assumptions	14,226,727	2,587,133
Benefit payments and administrative costs made subsequent to the measurement date		-
Total	<u>\$ 14,938,913</u>	<u>\$ 7,593,038</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit (Continued)

\$-0- reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2022	\$ 968,228
2023	968,228
2024	968,228
2025	968,228
2026	1,430,866
Thereafter	2,042,097
	<hr/>
	\$ 7,345,875

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

g. Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

In addition, the County has elected to provide a group-term life insurance policy to its employees through Met Life. Lump sum death benefit payments to beneficiaries for department heads, law enforcement officers, and general employees are \$25,000, \$20,000, and \$10,000, respectively. The County pays all premiums for the employees for this additional life insurance. Employees may elect to purchase insurance for dependents, but the employee is responsible for all dependent premiums through payroll deduction. The County considers the cost of the additional life insurance premiums to be immaterial.

3. Closure and Postclosure Care Costs – Robeson County Facility

State and federal laws and regulations require the County to place a final cover on its Robeson County Landfill Facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$9,795,183 reported as landfill closure and postclosure care liability at June 30, 2021 represents a cumulative amount reported to-date based on the use of 52 percent of the total estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$9,041,708 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2021. The County expects to close the Robeson County Landfill Facility in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pensions, OPEB – Difference between expected and actual experience	\$ 3,971,971	\$ 5,041,526
Pensions – difference between projected and actual investment earnings	3,177,749	11,980
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	569,546	421,685
Pensions, OPEB – change in assumptions	17,330,878	2,666,710
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	207,873	
Contributions to pension plan subsequent to measurement date (LGRS, ROD)	4,962,820	-
Benefit payments for the OPEB plan paid subsequent to measurement date	-	-
Prepaid Taxes not yet earned (General)	-	-
Prepaid Grant		12,686,188
Taxes Receivable, net, less penalties (General)	-	9,240,636
Taxes Receivable, net, less penalties (Special Revenue)	-	1,469,420
Total	\$ 30,220,837	\$ 31,538,145

5. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in three self-funded risk financing pools administered by the Risk Management Agency of the North Carolina Association of County Commissioners. Through these pools, the County obtains property coverage equal to replacement cost values of owned property subject to a limit of \$109.3 million for any one occurrence, general, auto, and professional liability coverage of \$2 million per occurrence, auto physical damage coverage for owned autos at actual cash value, crime coverage of \$250,000 per occurrence, workers' compensation coverage up to the statutory limits, and health insurance for County employees. The pools are audited annually by certified public accountants, and the audited financial statements are available to the County upon request. Two of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000 up to a \$2 million limit for liability coverage, \$600,000 of aggregate damage, and crime coverage, and single occurrence losses of \$350,000 for workers compensation. For health insurance, the County is reinsured for individual losses in excess of \$50,000 and aggregate annual losses in excess of 115% of expected claims. The pool is reinsured through commercial carrier for individual losses in excess of \$100,000.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

5. Risk Management (Continued)

The County carries no flood insurance through the National Flood Insurance Plan (NFIP).

In accordance with G.S. 159-29, the County's employees that have access to \$100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance and tax collector are each individually bonded for \$65,000 and \$50,000, respectively. The remaining employees that have access to funds are bonded under a blanket bond for \$250,000.

The County carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

The Robeson County Public Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Public Library carries commercial insurance for these risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

6. Contingent Liabilities

At June 30, 2021, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

7. Long-Term Obligations

a. Installment Purchase

An installment purchase was executed on June 22, 2006 for various property improvements for use by the County Courthouse. The transaction requires 39 payments by the County of \$58,758 and one annual payment of \$78,874 at an interest rate of 4.5%. At June 30, 2021, the principal balance remaining was, \$896,389.

An installment purchase was executed on June 22, 2006 for various property improvements for use by the County Courthouse. The transaction requires 39 payments by the County of \$26,690 and one annual payment of \$35,511 at an interest rate of 4.375%. At June 30, 2021, the principal balance remaining was, \$412,572.

An installment purchase was executed on December 10, 2009 for the construction of DSS facilities, EOC facilities, and school board appropriations. The transaction requires 18 payments by the County of \$1,351,351 plus interest and one payment of \$675,676 at an interest rate of 4.89%. At June 30, 2021, the principal balance remaining was, \$11,486,487.

An installment purchase was executed on November 9, 2018 for the purchase of vehicles and equipment. The transaction requires 4 payments by the County of \$947,005. Total payment includes interest payments on outstanding principal at a rate of 3.24%. At June 30, 2021, the principal balance was \$1,805,782.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

a. Installment Purchase (Continued)

An installment purchase was executed on January 16, 2020 for the purchase of an office building. The transaction requires 15 payments by the County of \$1,126,494 plus interest at 2.80%. Maturity is scheduled for January 16, 2035. At June 30, 2021, the principal balance was \$15,770,926.

An installment purchase was executed on November 4, 2020 for the purchase of EMS ambulances. The transaction requires 5 payments by the County of \$417,224 including interest at 1.89%. Maturity is scheduled for January 30, 2025. At June 30, 2021, the principal balance was \$1,591,911.

Annual debt service payments of the installment purchase as of June 30, 2021, including \$6,946,357 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2022	\$ 3,780,121	\$ 1,134,155
2023	3,817,527	999,127
2024	2,909,056	862,971
2025	2,918,070	756,355
2026	2,510,066	649,490
2027-2031	10,546,187	1,809,786
2032-2036	4,734,833	513,812
2037-2041	284,647	142,592
2042-2046	354,056	73,184
2047-2048	109,504	4,885
Total	<u>\$ 31,964,067</u>	<u>\$ 6,946,357</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

b. Qualified Zone Academy Bonds

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement on December 22, 2010 for the purposes of providing funds up to \$4,000,000 to pay a portion of the renovation of a public school facility. The County's obligation under the contract will be designated as "Qualified Zone Academy Bonds (QZAB)" pursuant to the federal QZAB program. Under the QZAB program, the County's interest rate is 5.80% and the County will receive refundable tax credits that equal the amount of interest that it paid. The installment purchase was issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County entered into a lease with the Board of Education that transfers rights and responsibilities for the maintenance and insurance of the property to the Board of Education. The lease calls for nominal lease payments and a bargain purchase option. The lease term is the same as that of the installment purchase agreement. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education.

For Robeson County, the future minimum payments as of June 30, 2021 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2022	\$ 266,667	\$ 65,733
2023	266,667	50,267
2024	266,667	34,800
2025	266,666	19,333
2026	133,333	3,867
2027	-	-
Total	<u>\$ 1,200,000</u>	<u>\$ 174,000</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

c. Qualified School Construction Bonds

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement on December 22, 2010 for the purposes of providing funds up to \$6,524,093 to pay a portion of the renovation of a public school facility. The County's obligation under the contract will be designated as "Qualified School Construction Bonds (QSCB)" pursuant to the federal QSCB program. Under the QSCB program, the County's interest rate is 5.80% and the County will receive refundable tax credits that equal the amount of interest that it paid. The installment purchase was issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County entered into a lease with the Board of Education that transfers rights and responsibilities for the maintenance and insurance of the property to the Board of Education. The lease calls for nominal lease payments and a bargain purchase option. The lease term is the same as that of the installment purchase agreement. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education.

For Robeson County, the future minimum payments as of June 30, 2021 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2022	\$ 434,940	\$ 107,213
2023	434,940	81,986
2024	434,940	56,760
2025	434,940	31,533
2026	217,468	6,306
2027	-	-
Total	<u>\$ 1,957,228</u>	<u>\$ 283,798</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

d. General Obligation Indebtedness

All general obligation bonds serviced by the County's General Fund are collateralized by the full faith, credit, and taxing power of the County. Robeson County's Water Fund issues general obligation bonds to provide funds for the acquisition and construction of major water system capital improvements. These bonds, which are recorded in the Water Fund, are collateralized by the full faith, credit, and taxing power of the Water Fund. Principal and interest payments are appropriated when due.

The County's general obligation bonds payable at June 30, 2021 are comprised of the following individual issues:

Serviced by the County's Water Fund:

\$1,430,000 Water Bonds		
Interest due September 1 and March 1, principal due March 1, in annual installments through March 1, 2019	\$	-
\$7,900,000 Refunding Bonds		
Interest due June 1 and December 1, principal due June 1, in annual installments through June 1, 2029		-
\$5,982,000 Refunding Bonds		
Interest and principal due June 1, in annual installments through June 1, 2027	2,855,810	
\$5,905,500 Refunding Bonds		
Interest and principal due June 1, in annual installments through June 1, 2027	2,809,070	
\$5,613,904 Refunding Bonds		
Interest and principal due June 1, in annual installments through June 1, 2027	3,215,097	
Total	<u>\$</u>	<u>8,879,977</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

d. General Obligation Indebtedness (Continued)

Annual debt service requirements to maturity for the County's and the Water Fund's general obligation bonds and bond anticipation notes are as follows:

Year Ending June 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2022	\$ -	\$ -	\$ 1,277,971	\$ 247,751
2023	-	-	1,303,663	212,096
2024	-	-	1,333,684	175,724
2025	-	-	1,364,404	138,514
2026	-	-	1,395,600	100,447
2027-2029	-	-	2,204,655	93,158
Total	\$ -	\$ -	\$ 8,879,977	\$ 967,690

e. Advance Refundings

On March 1, 1994 and April 1, 2000, the County issued 14.84 and 11.82 million, respectively; in general obligation advanced refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for the purpose of general resources for all future debt service payments of \$13,856,700 and \$11,475,000 of general obligation bonds. As a result, the original bonds are considered to be defeased and the liability has been removed from the governmental activities and business-type of the statement of net position. The reacquisition price exceeded the carrying amount of the old debt by \$983,300 and \$345,000. This amount is being netted against the new debt and amortized over the life of the refunded debt, which is shorter than the life of the new debt issued. The advance refunding was undertaken to reduce total debt service payments over the life of the debt by \$1,190,167 and \$1,353,000.

Debt Related to Capital Activities – Of the total Governmental Activities debt listed only \$31,964,067 relates to assets the County holds title. Unspent restricted cash related to this debt amounts to \$-0-.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

f. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2021:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Governmental activities:					
Installment purchase	\$ 33,736,519	\$ 2,000,000	\$ 3,772,452	\$ 31,964,067	\$ 3,780,121
Qualified school construction bonds	2,392,166	-	434,938	1,957,228	434,940
Qualified zone academy bonds	1,466,669	-	266,669	1,200,000	266,667
Compensated absences	4,995,326	-	797,304	4,198,022	419,803
Total Pension Liability (LEOSSA)	3,627,003	2,022,756	-	5,649,759	-
Net Pension Liability (LGRS)	15,746,691	5,222,661	-	20,969,352	-
Net OPEB Liability	58,425,288	10,217,395	-	68,642,683	-
Total governmental activities	\$ 120,389,662	\$ 19,462,812	\$ 5,271,363	\$ 134,581,111	\$ 4,901,531
Business-type activities:					
General obligation debt	\$ 10,127,575	\$ -	\$ 1,247,598	\$ 8,879,977	\$ 1,277,971
Accrued landfill closure and postclosure care costs	14,835,716	-	5,040,533	9,795,183	-
Compensated absences	430,005	-	59,373	370,632	44,584
Net Pension Liability (LGRS)	985,122	627,077	-	1,612,199	-
Net OPEB Liability	4,262,790	745,475	-	5,008,265	-
Total business-type activities	\$ 30,641,208	\$ 1,372,552	\$ 6,347,504	\$ 25,666,256	\$ 1,322,555

Compensated absences, net pension obligation, and other post-employment benefits for governmental activities typically have been liquidated in the general fund.

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Robeson County Public Library:					
Compensated absences	\$ 57,053	\$ -	\$ 4,125	\$ 52,928	\$ -
Net Pension Liability (LGRS)	236,225	72,162	-	308,387	-
Total Robeson County Public Library	\$ 293,278	\$ 72,162	\$ 4,125	\$ 361,315	\$ -

II. DETAIL NOTES ON ALL FUNDS (Continued)

C. Interfund Balances and Activity

Balances due to/from other funds at June 30, 2021 consist of the following:

Due from the General Fund to the Housing Authority for HUD assessment repayment. The assessment requires 25 annual repayments of \$28,376 to the Housing Authority beginning in 2016.	\$	539,137
Due from the CDBG Project Fund to the General Fund for expenditure repayment.		853,344
Due from the Capital Project Funds to the General Fund for expenditure repayment.		<u>-</u>
Total	\$	<u>1,392,481</u>

D. Net Investment in Capital Assets

	<u>Governmental</u>		<u>Business-type</u>
Capital Assets	\$ 52,419,118	\$	39,608,152
Less: long-term debt	31,964,067		8,906,684
Add: unexpended debt proceeds	-		-
Net Investment in Capital Assets	<u>\$ 20,455,051</u>	\$	<u>30,701,468</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

E. Fund Balance

Robeson County has a revenue spending policy that provides a policy for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-county funds, county funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County.

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

<i>Total fund balance – General Fund</i>	\$	56,408,466
Less:		
Restricted		
Stabilization by State Statute		10,431,792
School Capital Outlay		504,721
Appropriated Fund Balance in 2021-2022 budget		-
Remaining Fund Balance		45,471,953

Robeson County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least equal to or greater than 8% of budgeted expenditures.

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

<i>Encumbrances</i>		General Fund		Non-Major Funds
\$ -		\$ -		\$ -

III. RELATED ORGANIZATION

The County appoints the entire seven member board of the Robeson County Industrial Facility and Pollution Control Authority, but has no financial responsibility or benefit, nor equity interest in the Authority.

IV. JOINT VENTURES

A. Lumberton Airport Authority

The County, in conjunction with the City of Lumberton, participates in the Lumberton Airport Authority. The County appoints three members, the City of Lumberton appoints six members and the Airport Commission appoints three members of the twelve-member commission. The Airport is a joint venture established to facilitate economic expansion within the County and improve the quality of life for its citizens. The Airport has been in existence for several years, but it is not yet self-sustaining. The County has an ongoing financial responsibility for the Airport because it and the County are legally obligated under the intergovernmental agreement that created the Airport to honor any deficiencies in the event that proceeds from other default remedies are insufficient. The County contributed \$86,108 and \$512,196 to the Airport for operating and capital purposes, respectively, during the fiscal year ended June 30, 2021. The participating governments do not have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2021. Complete financial statements for the Airport can be obtained from the Airport's administrative offices in Lumberton, North Carolina.

B. Robeson Community College

The County, in conjunction with the State of North Carolina and the Robeson County Board of Education, participates in a joint venture to operate Robeson Community College. Each of the three participants appoints four members of the twelve-member board of trustees of the community college. The president of the community college's student government serves as an ex officio nonvoting member of the community college's board of trustees. The community college is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the community college and also provides some financial support for the community college's operations. In addition to providing some annual appropriations for the facilities, the County periodically issues general obligation bonds to provide financing for new and restructured facilities. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$2,650,000 and \$500,000 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2021. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2021. Complete financial statements for the community college may be obtained from the community college's administrative offices in Lumberton, North Carolina.

V. JOINTLY GOVERNED ORGANIZATION

Lumber River Council of Governments

The County, in conjunction with four other counties and twenty-four municipalities, established the Lumber River Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees of \$153,857 to the Council during the fiscal year ended June 30, 2021. The County was the sub-recipient of several grants and programs passed through the Council.

VI. SUMMARY DISCLOSURE OF SIGNIFICANT COMMITMENTS AND CONTINGENCIES

Federal and State Assisted Programs

The County has received proceeds from several federal and State grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

Coronavirus Disease (COVID-19)

During the fiscal year 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic has had significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 is expected to impact various parts of its fiscal year 2021-22 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as events associated with the pandemic continue to develop.

VII. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 21, 2022, which is the date the financial statements were available to be issued.

VIII. CHANGE IN ACCOUNTING PRINCIPLE

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. The statement establishes criteria for identifying fiduciary activities of all state and local governments and provides guidance on how to report fiduciary activities within the financial statements. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement also describes four fiduciary funds that should be reported if criteria outlined in the statement are met: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The use of agency funds was eliminated. The statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

As part of implementing the statement, the County performed a comprehensive review of its fiduciary relationships and applied the criteria within the guidance. As a result, fund balance and net position were reclassified from four agency funds to custodial funds. Two agency funds, the Deed of Trust Fund and the Fines and Forfeitures Fund, were reclassified into newly created Special Revenue Funds.



Required Supplemental Financial Data

ROBESON COUNTY, NORTH CAROLIN.
 Proportionate Share of Net Pension Liability (Asset)
 Required Supplementary Information
 Last Eight Fiscal Years

	Local Government Employees' Retirement System							
	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.63193%	0.61268%	0.66519%	0.70056%	0.73343%	0.74118%	0.75840%	0.74680%
County's proportionate share of the net pension liability (asset) (\$)	\$22,581,551	\$ 16,731,813	\$ 15,780,581	\$ 10,702,617	\$15,733,717	\$ 3,360,749	\$ (4,523,706)	\$ 9,093,417
County's covered payroll	\$47,947,480	\$ 43,483,998	\$ 43,364,468	\$ 43,882,640	\$44,108,426	\$43,252,936	\$42,175,778	\$40,964,715
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	47.10%	38.48%	36.39%	24.39%	35.67%	7.77%	(10.73%)	22.20%
Plan fiduciary net position as a percentage of the total pension liability*	88.61%	92.00%	94.18%	91.47%	98.09%	98.79%	102.64%	94.35%

*The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**This will be the same percentage for all participant employers in the LGERS plan.

ROBESON COUNTY, NORTH CAROLINA

Robeson County's Contributions
Required Supplementary Information
Last Eight Fiscal Years

	Local Government Employees' Retirement System							
	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 4,952,082	\$ 4,368,278	\$ 3,438,407	\$ 3,320,608	\$ 3,257,258	\$ 3,005,980	\$ 3,085,632	\$ 2,993,817
Contributions in relation to the contractually required contribution	4,952,082	4,368,278	3,438,407	3,320,608	3,257,258	3,005,980	3,085,632	2,993,817
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 48,069,932	\$ 47,947,480	\$ 43,483,998	\$ 43,364,468	\$ 43,882,640	\$ 44,108,426	\$ 43,252,936	\$ 42,175,778
Contributions as a percentage of covered-employee payroll	10.30%	9.11%	7.91%	7.66%	7.42%	6.81%	7.13%	7.10%

ROBESON COUNTY, NORTH CAROLINA
 Proportionate Share of Net Pension Liability (Asset)
 Required Supplementary Information
 Last Eight Fiscal Years*

Register of Deeds' Supplemental Pension Fund

	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.61093%	0.71928%	0.80315%	0.78741%	0.84644%	0.77958%	0.79555%	0.72881%
County's proportionate share of the net pension liability (asset) (\$)	\$ (140,013)	\$ (142,000)	\$ (133,026)	\$ (134,403)	\$ (158,250)	\$ (180,660)	\$ (180,319)	\$ (155,674)
County's covered payroll	\$ 103,312	\$ 90,541	\$ 88,759	\$ 87,880	\$ 86,156	\$ 274,006	\$ 260,794	\$ 253,099
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(135.52%)	(156.84%)	(149.87%)	(152.94%)	(183.68%)	(65.93%)	(69.14%)	-61.51%
Plan fiduciary net position as a percentage of the total pension liability**	173.62%	153.31%	153.77%	160.17%	197.29%	193.88%	190.50%	188.75%

*The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**This will be the same percentage for all participant employers in the RODSPF plan.

ROBESON COUNTY, NORTH CAROLINA
 Robeson County's Contributions
 Required Supplementary Information
 Last Eight Fiscal Years

Register of Deeds' Supplemental Pension Fund

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 10,738	\$ 9,308	\$ 7,080	\$ 6,710	\$ 6,442	\$ 6,915	\$ 6,238	\$ 6,495
Contributions in relation to the contractually required contribution	10,738	9,308	7,080	6,710	6,442	6,915	6,238	6,495
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 105,174	\$ 103,312	\$ 90,541	\$ 88,759	\$ 87,880	\$ 86,156	\$ 274,006	\$ 260,794
Contributions as a percentage of covered-employee payroll	10.21%	9.01%	7.82%	7.56%	7.33%	8.03%	2.28%	2.49%

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Changes in Total Pension Liability
 For the Year Ended June 30, 2021

Law Enforcement Officers' Special Separation Allowance

	2021	2020	2019	2018	2017
Beginning balance	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482	\$ 2,947,249
Service cost	180,825	145,972	162,392	142,367	150,190
Interest on the total pension liability	115,043	120,784	100,156	113,644	103,284
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	377,453	15,922	175,596	(105,180)	-
Changes of assumptions or other inputs	1,545,562	106,796	(134,522)	225,008	(71,955)
Benefit payments	(196,127)	(161,438)	(148,288)	(152,688)	(108,286)
Other changes	-	-	-	-	-
Ending balance of the total pension liability	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

ROBESON COUNTY, NORTH CAROLINA

Schedule of Total Pension Liability as a Percentage of Covered Payroll
For the Year Ended June 30, 2021

Law Enforcement Officers' Special Separation Allowance

	2021	2020	2019	2018	2017
Total pension liability	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482
Covered payroll	6,841,579	5,829,219	6,161,115	5,977,312	6,114,053
Total pension liability as a percentage of covered payroll	82.58%	62.22%	55.17%	54.27%	49.40%

Notes to the schedules:

Robeson County has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.



ROBESON COUNTY, NORTH CAROLINA

Schedule of Changes in The Net OPEB Liability and Related Ratios

Healthcare Benefits Plan

For the Year Ended June 30, 2021

<u>Total OPEB Liability</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 2,492,608	\$ 2,258,065	\$ 2,319,266	\$ 2,588,115
Interest	2,251,433	2,153,713	1,910,124	1,674,499
Changes of benefit terms	-	-	-	-
Differences between expect and actual experience	(5,337,972)	257,082	(604,146)	1,028,214
Changes of assumptions	13,279,654	3,623,547	11,933	(5,098,913)
Benefit payments	(1,722,853)	(1,921,088)	(1,934,256)	(2,400,762)
Net changes in Total OPEB Liability	10,962,870	6,371,319	1,702,921	(2,208,847)
Total OPEB Liability - Beginning	62,688,078	56,316,759	54,613,838	56,822,685
Total OPEB Liability - Ending	\$ 73,650,948	\$ 62,688,078	\$ 56,316,759	\$ 54,613,838
 Covered Payroll	 \$ 49,066,859	 \$ 35,269,173	 \$ 35,269,173	 \$ 41,762,561
 Total OPEB Liability as a percentage of covered payroll	 150.10%	 177.74%	 159.68%	 130.77%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each of period:

<u>Fiscal Year</u>	<u>Rate</u>
2018	3.56%
2019	3.89%
2020	3.50%
2021	2.21%



Major Governmental Funds
General Fund

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues			
Ad Valorem Taxes			
Taxes		\$ 58,589,410	
Interest and Penalties		1,526,949	
Total Ad Valorem Taxes	\$ 54,435,639	60,116,359	\$ 5,680,720
Local Option Sales Taxes			
Local Option Sales Taxes		31,160,868	
Total Local Option Sales Taxes	27,757,860	31,160,868	3,403,008
Other Taxes and Licenses			
Register of Deeds Excise Tax		212,606	
Total Other Taxes and Licenses	132,000	212,606	80,606
Unrestricted Intergovernmental			
Payments in Lieu of Tax		-	
Beer & Wine Tax		-	
ABC Distributions		232,972	
Total Unrestricted Intergovernmental	70,500	232,972	162,472
Permits and Fees			
Building Permits		270,004	
Inspection Fees		428,192	
Register of Deeds		227,847	
Total Permits and Fees	876,450	926,043	49,593

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Sales and Services			
Sheriff Fees		\$ 2,212,998	
Jail Fees		252,284	
Fire Inspections		10,111	
Ambulance Fees		4,816,384	
Animal Control Fees		65,721	
Transportation Revenue		904,954	
Extension Service Fees		200	
Soil Conservation Fees		81,510	
Home Health		1,167,575	
Recreation Fees		-	
Rent and Concessions		375,032	
Motor Vehicle Collection Fees		154,657	
Wellness Fees		1,465,032	
Total Sales and Services	\$ 11,711,892	11,506,458	\$ (205,434)
Restricted Intergovernmental			
Court Facilities Fees		161,264	
General Health		2,036,925	
Epidemiology		1,618,108	
Adult Health Services		353,192	
Maternal & Child Health		5,764,807	
Home & Community		3,635,793	
State Emergency Management		1,046,342	
DSS Revenue		19,646,807	
ABC Revenue		48,392	
NC Governors Crime Commission		1,019,085	
Total Restricted Intergovernmental	40,471,463	35,330,715	(5,140,748)
Investment Earnings			
General		57,054	
Total Investment Earnings	30,500	57,054	26,554

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Miscellaneous			
Insurance Claims Settlement		\$ (3,111,417)	
Insurance Refunds		419,912	
Sale of Assets		201,633	
Elections Reimbursement		334,022	
Other Miscellaneous		3,979,658	
Total Miscellaneous	\$ 5,500,292	1,823,808	\$ (3,676,484)
Total Revenues	140,986,596	141,366,883	380,287
Expenditures			
Governing Body			
Salaries and Benefits		268,923	
Other Expenditures		467,597	
Total Governing Body	824,201	736,520	87,681
Administration			
Salaries and Benefits		870,263	
Other Expenditures		61,114	
Total Administration	1,037,858	931,377	106,481
Personnel			
Salaries and Benefits		366,914	
Other Expenditures		81,171	
Total Personnel	448,087	448,085	2
Purchasing & Safety			
Salaries and Benefits		-	
Other Expenditures		29,841	
Total Purchasing & Safety	67,885	29,841	38,044

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Wellness			
Salaries and Benefits		\$ 498,654	
Other Expenditures		1,388,719	
Total Finance	\$ 1,903,074	1,887,373	\$ 15,701
Finance			
Salaries and Benefits		722,411	
Other Expenditures		58,759	
Total Finance	824,647	781,170	43,477
Computer Operations			
Salaries and Benefits		260,667	
Other Expenditures		269,897	
Capital Outlay		-	
Total Computer Operations	637,413	530,564	106,849
Tax Administration			
Salaries and Benefits		2,416,289	
Other Expenditures		374,425	
Total Tax Administration	2,875,780	2,790,714	85,066
County Attorney			
Salaries and Benefits		282,321	
Other Expenditures		238,439	
Total Court Facilities	524,360	520,760	3,600
Court Facilities			
Salaries and Benefits		150,872	
Other Expenditures		641,239	
Total Court Facilities	792,111	792,111	-

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Elections			
Salaries and Benefits		\$ 249,782	
Other Expenditures		926,672	
Total Elections	\$ 1,176,455	1,176,454	\$ 1
Register of Deeds			
Salaries and Benefits		481,080	
Other Expenditures		63,357	
Total Register of Deeds	544,438	544,437	1
Non Departmental			
Salaries and Benefits		2,592,594	
Other Expenditures		114,811	
Total Non Departmental	3,162,863	2,707,405	455,458
Central Garage			
Salaries and Benefits		424,675	
Other Expenditures		1,113,080	
Capital Outlay		-	
Total Central Garage	2,484,761	1,537,755	947,006
Public Buildings			
Salaries and Benefits		888,957	
Other Expenditures		850,105	
Capital Outlay		505,717	
Total Public Buildings	2,302,481	2,244,779	57,702
Sheriff			
Salaries and Benefits		9,951,013	
Other Expenditures		2,074,208	
Capital Outlay		439,786	
Total Sheriff	12,465,267	12,465,007	260

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Juvenile Outreach Program			
Salaries and Benefits		\$ 802,815	
Other Expenditures		-	
Total Juvenile Outreach Program	\$ 806,322	802,815	\$ 3,507
Communications			
Salaries and Benefits		1,233,665	
Other Expenditures		448,417	
Total Communications	1,685,112	1,682,082	3,030
Jail			
Salaries and Benefits		4,618,108	
Other Expenditures		1,938,818	
Capital Outlay		-	
Total Jail	6,556,927	6,556,926	1
Jail Health Services			
Salaries and Benefits		1,301,141	
Other Expenditures		71,896	
Total Jail Health Services	1,380,442	1,373,037	7,405
Emergency Management			
Salaries and Benefits		239,900	
Other Expenditures		130,368	
Total Emergency Management	403,890	370,268	33,622
Fire Marshal			
Salaries and Benefits		137,726	
Other Expenditures		123,927	
Total Fire Marshal	261,654	261,653	1

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Inspections			
Salaries and Benefits		\$ 731,561	
Other Expenditures		51,157	
Total Inspections	\$ 782,754	782,718	\$ 36
Coroner			
Professional service		246,850	
Total Coroner	265,000	246,850	18,150
Emergency Medical Services			
Salaries and Benefits		4,771,688	
Other Expenditures		1,030,110	
Capital Outlay		2,243,107	
Total Emergency Medical Services	8,462,132	8,044,905	417,227
Animal Control			
Salaries and Benefits		199,357	
Other Expenditures		330,109	
Capital Outlay		-	
Total Animal Control	687,737	529,466	158,271
Planning Board			
Salaries and Benefits		-	
Other Expenditures		-	
Total Planning Board	-	-	-
Development Commission			
Salaries and Benefits		200,238	
Other Contributions		39,542	
Total Development Commission	250,553	239,780	10,773

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Cooperative Extension			
Salaries and Benefits		\$ 1,753	
Other Expenditures		515,426	
Total Cooperative Extension	\$ 527,213	517,179	\$ 10,034
Soil Conservation			
Salaries and Benefits		142,375	
Other Expenditures		588,994	
Total Soil Conservation	1,135,458	731,369	404,089
General Health			
General Health			
Salaries and Benefits		705,991	
Other Expenditures		559,600	
Capital Outlay		-	
Total General Health		1,265,591	
Lead Poisoning Prevention			
Other Expenditures		-	
Total Lead Poisoning Prevention		-	
Environmental Health			
Salaries and Benefits		498,007	
Other Expenditures		151,073	
Total Environmental Health		649,080	
Epidemiology			
Salaries and Benefits		247,787	
Other Expenditures		14,743	
Total Epidemiology		262,530	
Tuberculosis Health			
Salaries and Benefits		119,610	
Other Expenditures		13,631	
Total Tuberculosis Health		133,241	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
AIDS Health			
Salaries and Benefits		\$ 13,964	
Total AIDS Health		<u>13,964</u>	
Health School Nutrition			
Salaries and Benefits		-	
Total Health School Nutrition		<u>-</u>	
Comp B&C Cancer			
Salaries and Benefits		-	
Other Expenditures		56,730	
Total Comp B&C Cancer		<u>56,730</u>	
Family Support			
Salaries and Benefits		-	
Other Expenditures		128,188	
Total Family Support		<u>128,188</u>	
Health Focus Group Family Support			
Salaries and Benefits		23,363	
Other Expenditures		534	
Total Health Focus Group Family Support		<u>23,897</u>	
Nurse Family Partnership			
Salaries and Benefits		317,423	
Other Expenditures		60,165	
Total Nurse Family Partnership		<u>377,588</u>	
Immunization Action Plan			
Salaries and Benefits		43,967	
Other Expenditures		35,054	
Total Immunization Action Plan		<u>79,021</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Health			
Salaries and Benefits		\$ 19,204	
Other Expenditures		1,020	
Total Adult Health		<u>20,224</u>	
Health Promotion			
Salaries and Benefits		27,365	
Other Expenditures		1,808	
Total Health Promotion		<u>29,173</u>	
Child Services Coordination			
Salaries and Benefits		375,859	
Other Expenditures		8,924	
Total Child Services Coordination		<u>384,783</u>	
Excess to Care Grant			
Salaries and Benefits		-	
Other Expenditures		-	
Total Excess to Care Grant		<u>-</u>	
Health WIC Administration			
Salaries and Benefits		10,913	
Other Expenditures		138	
Total Health WIC Administration		<u>11,051</u>	
Child Health			
Salaries and Benefits		287,448	
Other Expenditures		466,723	
Total Child Health		<u>754,171</u>	
Family Planning Health			
Salaries and Benefits		525,086	
Other Expenditures		68,374	
Total Family Planning Health		<u>593,460</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Maternity Outreach			
Salaries and Benefits		\$ 503,446	
Other Expenditures		10,390	
Total Maternity Outreach		<u>513,836</u>	
WIC Nutrition Health			
Salaries and Benefits		120,874	
Other Expenditures		43,474	
Total WIC Nutrition Health		<u>164,348</u>	
WIC Clinic Health			
Salaries and Benefits		341,469	
Other Expenditures		266,962	
Total WIC Clinic Health		<u>608,431</u>	
Rural Health Outreach			
Salaries and Benefits		-	
Other Expenditures		129,318	
Total Rural Health Outreach		<u>129,318</u>	
Maternal Health			
Salaries and Benefits		830,592	
Other Expenditures		124,444	
Total Maternal Health		<u>955,036</u>	
WIC Breastfeeding			
Salaries and Benefits		19,968	
Other Expenditures		4,554	
Total WIC Breastfeeding		<u>24,522</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Hurricane Relief Infrastructure			
Other Expenditures		\$ -	
Total Hurricane Relief Infrastructure		<u>-</u>	
Child Safety Promotions			
Other Expenditures		43,510	
Total Child Safety Promotions		<u>43,510</u>	
Health Share			
Other Expenditures		55,472	
Total Health Share		<u>55,472</u>	
Value Based Care Collaborative			
Salaries and Benefits		-	
Other Expenditures		43,221	
Total Value Based Care Collaborative		<u>43,221</u>	
Teen Pregnancy Prevention			
Other Expenditures		68,489	
Total Teen Pregnancy Prevention		<u>68,489</u>	
Covid-19			
Salaries and Benefits		1,131,499	
Other Expenditures		710,781	
Total Covid-19		<u>1,842,280</u>	
Wolfe Mini Grant			
Salaries and Benefits		-	
Other Expenditures		-	
Total Health CVH Grant		<u>-</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Primary Care			
Salaries and Benefits		\$ 255,573	
Other Expenditures		58,386	
Total Adult Primary Care		<u>313,959</u>	
TANF			
Salaries and Benefits		26,921	
Other Expenditures		9,865	
Total TANF		<u>36,786</u>	
Child Health Auxiliary			
Other Expenditures		250,000	
Total Child Health Auxiliary		<u>250,000</u>	
Infant Mortality Reduction			
Salaries and Benefits		81,016	
Other Expenditures		28,329	
Total Infant Mortality Reduction		<u>109,345</u>	
Comm DIS All Other			
Salaries and Benefits		87,502	
Other Expenditures		51,494	
Total Comm DIS All Other		<u>138,996</u>	
HCV HIV Jail			
Salaries and Benefits		118,221	
Other Expenditures		22,677	
Total HCV HIV Jail		<u>140,898</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Health Disparities II			
Other Expenditures		\$ -	
Total Health Disparities II		<u>-</u>	
Health Wisewoman Outreach Cardiology			
Other Expenditures		-	
Total Health Wisewoman Outreach Cardiology		<u>-</u>	
STD Prevention and Drugs			
Other Expenditures		930	
Total STD Prevention and Drugs		<u>930</u>	
School Influenza			
Other Expenditures		866	
Total School Influenza		<u>866</u>	
Parents as Teachers			
Salaries and Benefits		130,875	
Other Expenditures		10,592	
Total Parents as Teachers		<u>141,467</u>	
Health - Incredible Years			
Salaries and Benefits		-	
Other Expenditures		-	
Total Health - Incredible Years		<u>-</u>	
Tobacco Prevention			
Other Expenditures		86,366	
Total Tobacco Prevention		<u>86,366</u>	
Community Transformation Grant			
Salaries and Benefits		561,407	
Other Expenditures		83,613	
Total Community Transformation Grant		<u>645,020</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Nurse Family Partnership II			
Salaries and Benefits		\$ 316,956	
Other Expenditures		73,047	
Total Nurse Family Partnership II		<u>390,003</u>	
Health - Bioterrorism			
Salaries and Benefits		43,672	
Other Expenditures		876	
Total Health - Bioterrorism		<u>44,548</u>	
HIV STD State			
Salaries and Benefits		28,591	
Other Expenditures		59	
Total HIV STD State		<u>28,650</u>	
WIC Breastfeeding			
Salaries and Benefits		34,293	
Other Expenditures		-	
Total WIC Breastfeeding		<u>34,293</u>	
Alcohol Rehab Fund			
Other Expenditures		2,330	
Total Alcohol Rehab Fund		<u>2,330</u>	
Health Disparities			
Salaries and Benefits		26,631	
Other Expenditures		41	
Total Health Disparities		<u>26,672</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
COVID - Cares			
Salaries and Benefits		\$ -	
Other Expenditures		50,721	
Total COVID - Cares		<u>50,721</u>	
Health Homespun Nurturing			
Salaries and Benefits		345	
Other Expenditures		64,017	
Total Health Homespun Nurturing		<u>64,362</u>	
Health Essential Services			
Salaries and Benefits		3,791	
Total Health Essential Services		<u>3,791</u>	
Total General Health	<u>\$ 13,624,743</u>	<u>11,741,158</u>	<u>\$ 1,883,585</u>
Health Programs			
Ryan White			
Salaries and Benefits		160,445	
Other Expenditures		206,134	
Total Ryan White		<u>366,579</u>	
Dogwood Consortium II			
Salaries and Benefits		45,238	
Other Expenditures		38,960	
Total Dogwood Consortium II		<u>84,198</u>	
HOPWA III			
Salaries and Benefits		34,802	
Other Expenditures		404,213	
Total HOPWA III		<u>439,015</u>	
Total Health Programs	<u>\$ 991,394</u>	<u>\$ 889,792</u>	<u>\$ 101,602</u>

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Home Health			
Home Health			
Salaries and Benefits		\$ 587,188	
Other Expenditures		463,431	
Total Home Health		<u>1,050,619</u>	
Total Home Health	\$ 1,235,495	1,050,619	\$ 184,876
Social Services			
Salaries and Benefits		21,352,393	
Other Expenditures		9,295,150	
Capital Outlay		-	
Total Social Services	<u>34,211,608</u>	<u>30,647,543</u>	3,564,065
Veteran Service Officer			
Salaries and Benefits		137,521	
Other Expenditures		5,164	
Total Veteran Service Officer	<u>146,064</u>	<u>142,685</u>	3,379
Rob Restitution Program			
Salaries and Benefits		79,117	
Other Expenditures		752	
Total Rob Restitution Program	<u>80,000</u>	<u>79,869</u>	131
Criminal Justice Partner Grant			
Salaries and Benefits		544,324	
Other Expenditures		45,324	
Total Criminal Justice Partner Grant	<u>609,810</u>	<u>589,648</u>	20,162
Teen Court and Youth Services			
Salaries and Benefits		-	
Other Expenditures		46,225	
Total Teen Court and Youth Services	<u>46,226</u>	<u>46,225</u>	1

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
School Current Expenditures			
Other Expenditures		\$ 13,305,000	
Total School Current Expenditures	\$ 13,305,000	13,305,000	\$ -
School Capital Outlay			
Other Expenditures		6,037,399	
Total School Capital Outlay	6,037,400	6,037,399	1
SEATS			
Salaries and Benefits		922,015	
Other Expenditures		292,572	
Capital Outlay		165,436	
Total SEATS	1,546,278	1,380,023	166,255
Parks & Recreation			
Salaries and Benefits		750,169	
Other Expenditures		1,041,282	
Capital Outlay		-	
Total Parks & Recreation	2,004,398	1,791,451	212,947
Recreation Special			
Other Expenditures		99,112	
Total Recreation Special	202,137	99,112	103,025
Special Appropriation			
Other Expenditures		9,227,417	
Debt Service - Principal		4,474,059	
Debt Service - Interest		1,576,838	
Total Special Appropriation	15,250,842	15,278,314	(27,472)

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Contingency			
Other Expenditures		\$ -	
Total Contingency	\$ -	-	\$ -
Total Expenditures	144,568,270	135,342,238	9,226,032
Excess (Deficiency) of Revenues Over Expenditures	(3,581,674)	6,024,645	9,606,319
Other Financing Sources (Uses)			
Transfers	465	-	(465)
Installment Purchase Obligations	2,249,859	2,000,000	(249,859)
Total Other Financing Sources (Uses)	2,250,324	2,000,000	(250,324)
Appropriated Fund Balance	1,331,350	-	(1,331,350)
Net Change in Fund Balance	\$ -	8,024,645	\$ 8,024,645
Fund Balance - Beginning		48,383,821	
Prior Period Adjustment		-	
Fund Balance - Beginning, Restated		48,383,821	
Fund Balance - Ending		\$ 56,408,466	

Major Governmental Funds
Special Revenue Funds

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget		Actual		Variance Positive (Negative)
Revenues					
Ad Valorem Taxes					
Fire District Taxes	\$ 5,928,624		\$ 5,928,608		\$ (16)
Expenditures					
Fire Department					
Big Marsh			305,516		
Britts			164,525		
Red Springs			112,898		
Raynham/McDonald			189,909		
Deep Branch			284,643		
E Howellsville			225,714		
Evans Crossroad			180,991		
Lumber Bridge			236,947		
North Woods			239,488		
Piney Forest			333,880		
Prospect			362,549		
Raft Swamp			346,588		
Saddletree			211,014		
Scuffletown			326,688		
Shannon			222,662		
Wisharts			157,034		
Kingsdale			129,691		
Orrum			126,656		
Jacobs Swamp			26,778		
Phil/Burnt Swamp			247,462		
Whitehouse			115,981		
Sterling			48,467		
Ashpole			237,625		

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Fire Department (Continued)			
Smiths		206,753	
Rennert		161,631	
Rowland		102,077	
Quehill		615,573	
Southeast Maxton		8,868	
Total Expenditures	<u>5,928,624</u>	<u>5,928,608</u>	<u>16</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

ROBESON COUNTY, NORTH CAROLINA

ARP Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Restricted Intergovernmental Revenue			
ARP Grant		\$ -	
Investment Earnings		45	
Total Revenues	\$ 12,686,188	45	\$ (12,686,143)
Expenditures			
Other Expenditures			
Capital Outlay			
Total Expenditures	12,686,188	-	12,686,188
Excess (Deficiency) of Revenues Over Expenditures		45	45
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-		-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance		-	-
Net Change in Fund Balance	\$ -	45	\$ 45
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ 45	

Major Governmental Funds
Capital Project Funds

ROBESON COUNTY, NORTH CAROLINA

Capital Reserve Capital Project Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Investment Earnings	\$ -	\$ 199	\$ 199
Total Revenues	<u>-</u>	<u>199</u>	<u>199</u>
Expenditures			
Capital Reserve			
Capital Outlay	504,000	503,327	673
Total Expenditures	<u>504,000</u>	<u>503,327</u>	<u>673</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(504,000)</u>	<u>(503,128)</u>	<u>872</u>
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	-	-
Installment Purchase Obligations Issued	504,000	-	(504,000)
Total Other Financing Sources (Uses)	<u>504,000</u>	<u>-</u>	<u>(504,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(503,128)</u>	<u>\$ (503,128)</u>
Fund Balance - Beginning		<u>996,208</u>	
Fund Balance - Ending		<u>\$ 493,080</u>	

Nonmajor Governmental Funds

ROBESON COUNTY, NORTH CAROLINA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 236,047		\$ 236,047
Restricted Cash	2,413,062	-	2,413,062
Taxes Receivable (Net)	-	-	-
Due from Other Governments	-	1,200,665	1,200,665
Total Assets	2,649,109	1,200,665	3,849,774
LIABILITIES			
Due to Other Funds	-	853,344	853,344
Accounts Payable and Accrued Liabilities	-	-	-
Total Liabilities	-	853,344	853,344
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Receivable	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Restricted			
Public Buildings	-	-	-
E-911	2,413,062	-	2,413,062
Assigned			
Public Buildings	-	347,321	347,321
Unassigned	236,047	-	236,047
Total Fund Balances	2,649,109	347,321	2,996,430
Total Liabilities and Fund Balances	\$ 2,649,109	\$ 1,200,665	\$ 3,849,774⁵⁴

ROBESON COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2021

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Fund	Total Nonmajor Governmental Funds
Revenues			
Permits and Fees	\$ 292,591	\$ -	\$ 292,591
Restricted Intergovernmental	-	2,328,736	2,328,736
Sales and Services	441,118	-	441,118
Miscellaneous	304,270	-	304,270
Total Revenues	<u>1,037,979</u>	<u>2,328,736</u>	<u>3,366,715</u>
Expenditures			
Current			
Other Expenditures	360,814	-	360,814
E-911	293,339	-	293,339
Public Buildings	-	2,261,428	2,261,428
Capital Outlay	-	-	-
Total Expenditures	<u>654,153</u>	<u>2,261,428</u>	<u>2,915,581</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>383,826</u>	<u>67,308</u>	<u>451,134</u>
Other Financing Sources			
Transfers to Other Funds	-	-	-
Transfers from Other Funds	-	-	-
General Obligation Bonds Issued	-	-	-
Total Other Financing Sources (Users)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	383,826	67,308	451,134
Fund Balance - Beginning of Year	<u>2,265,283</u>	<u>280,013</u>	<u>2,545,296</u>
Fund Balance - End of Year	<u>\$ 2,649,109</u>	<u>\$ 347,321</u>	<u>\$ 2,996,430</u>



Nonmajor Governmental Funds
Special Revenue Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2021

	E-911 Fund	Fines and Forfeitures Fund	Deed of Trust Fund	Total
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 236,047	\$ 236,047
Restricted Cash	2,413,062	-	-	2,413,062
Due from Other Government	-	-	-	-
Taxes Receivable (Net)	-	-	-	-
Total Assets	\$ 2,413,062	\$ -	\$ 236,047	\$ 2,649,109
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Receivable	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Restricted:				
E-911	2,413,062	-	-	2,413,062
Unassigned	-	-	236,047	236,047
Total Fund Balances	2,413,062	-	236,047	2,649,109
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,413,062	\$ -	\$ 236,047	\$ 2,649,109

ROBESON COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	E-911 Fund	Fines and Forfeitures Fund	Deed of Trust Fund	Total
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ -	-
Sales and Services	441,118	-	-	441,118
Permits and Fees	-	-	292,591	292,591
Miscellaneous	-	304,270	-	304,270
Total Revenues	<u>441,118</u>	<u>304,270</u>	<u>292,591</u>	<u>1,037,979</u>
Expenditures				
Fire Department	-	-	-	-
E-911	293,339	-	-	293,339
Other Expenditures	-	304,270	56,544	360,814
Total Expenditures	<u>293,339</u>	<u>304,270</u>	<u>56,544</u>	<u>654,153</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>147,779</u>	<u>-</u>	<u>236,047</u>	<u>383,826</u>
Other Financing Sources (Uses)				
Transfers from Other Funds	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	147,779	-	236,047	383,826
Fund Balance - Beginning of Year	<u>2,265,283</u>	<u>-</u>	<u>-</u>	<u>2,265,283</u>
Fund Balance - End of Year	<u>\$ 2,413,062</u>	<u>\$ -</u>	<u>\$ 236,047</u>	<u>\$ 2,649,109</u>

ROBESON COUNTY, NORTH CAROLINA

E-911 Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Sales and Services			
E-911	\$ 613,000	\$ 441,118	\$ (171,882)
Expenditures			
E-911			
Other Expenditures		293,339	
Capital Outlay		-	
Total Expenditures	613,000	293,339	319,661
Excess (Deficiency) of Revenues Over Expenditures	-	147,779	147,779
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance	-	-	-
Net Change in Fund Balance	\$ -	147,779	\$ 147,779
Fund Balance - Beginning of Year		2,265,283	
Fund Balance - End of Year		\$ 2,413,062	

ROBESON COUNTY, NORTH CAROLINA

Fines and Forfeitures Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Sales and Services			
Penalties, fines, and forfeitures	\$ 304,271	\$ 304,270	\$ (1)
Expenditures			
General Government			
Other Expenditures		304,270	
Capital Outlay			
Total Expenditures	<u>304,271</u>	<u>304,270</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures		-	-
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-		-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance		-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

ROBESON COUNTY, NORTH CAROLINA

Deed of Trust Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permits and Fees			
Register of Deeds	\$ 292,600	\$ 292,591	\$ (9)
Expenditures			
General Government			
Other Expenditures		56,544	
Capital Outlay		-	
Total Expenditures	<u>292,600</u>	<u>56,544</u>	<u>236,056</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>236,047</u>	<u>236,047</u>
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>236,047</u>	<u>\$ 236,047</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ 236,047</u>	

Nonmajor Governmental Funds
Capital Project Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2021

	Community Development Block Grant	Total
ASSETS		
Cash and Cash Equivalents	\$ -	\$ -
Due from Other Governments	1,200,665	1,200,665
Restricted Cash	-	-
Total Assets	1,200,665	1,200,665
LIABILITIES		
Due to Other Funds	853,344	853,344
Accounts Payable and Accrued Liabilities	-	-
Total Liabilities	853,344	853,344
FUND BALANCES		
Restricted		
Public Buildings	-	-
Assigned		
Public Buildings	347,321	347,321
Total Fund Balances	347,321	347,321
Total Liabilities and Fund Balances	\$ 1,200,665	\$ 1,200,665

ROBESON COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Capital Project Funds

For the Fiscal Year Ended June 30, 2021

	Community Development Block Grant	Total
Revenues		
Restricted Intergovernmental	\$ 2,328,736	\$ 2,328,736
Investment Earnings	-	-
Total Revenues	<u>2,328,736</u>	<u>2,328,736</u>
Expenditures		
Public Buildings	2,261,428	2,261,428
Capital Outlay	-	-
Total Expenditures	<u>2,261,428</u>	<u>2,261,428</u>
Revenues Over (Under) Expenditures	67,308	67,308
Other Financing Sources		
Transfers to Other Funds	-	-
Installment Purchase Obligations Issued	-	-
Net Change in Fund Balance	67,308	67,308
Fund Balance - Beginning of Year	<u>280,013</u>	<u>280,013</u>
Fund Balance - End of Year	<u>\$ 347,321</u>	<u>\$ 347,321</u>

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2021

	Actual			Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Year	Current Year		
Revenues					
Restricted Intergovernmental					
Trinity Frozen Foods	500,000	294,065	-	294,065	(205,935)
Essential SFR Rehab DR	1,397,284	2,045,559	395,120	2,440,679	1,043,395
Project RV Ventura Building Refuse	340,000	216,684	95,174	311,858	(28,142)
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	39,446
CDBG-DR	46,600,000	15,978,477	153,193	16,131,670	(30,468,330)
CDBG-DR-Homeowner	18,354	64,035	65,844	129,879	111,525
HMGP Funds - Hurricane Matthew	5,306,597	696,286	497,824	1,194,110	(4,112,487)
DRA-17 - Hurricane Matthew	1,000,000	311,217	9,808	321,025	(678,975)
Essential SFR Rehab Loan Pool 2016	175,000	137,975	-	137,975	(37,025)
Watts Water Technology Inc	500,000	500,000	-	500,000	-
Hurricane Florence HMGP 407	1,216,373	129,549	335,274	464,823	(751,550)
Steve Roberts Org.	500,000	-	500,000	500,000	-
Project Pepsi Bottling	150,000	-	150,000	150,000	-
NCEM SARF	127,000	-	126,499	126,499	(501)
Total Revenues	57,930,608	20,513,293	2,328,736	22,842,029	(35,088,579)
Expenditures					
Public Buildings					
Trinity Frozen Foods	500,000	294,065	-	294,065	205,935
Essential SFR Rehab DR	1,397,284	2,045,559	395,120	2,440,679	(1,043,395)
Project RV Ventura Building Refuse	340,000	216,684	95,174	311,858	28,142
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	(39,446)
CDBG-DR	46,600,000	16,436,284	121,672	16,557,956	30,042,044
CDBG-DR-Homeowner	18,354	64,241	39,967	104,208	(85,854)
HMGP Funds - Hurricane Matthew	5,306,597	696,286	497,723	1,194,009	4,112,588
DRA-17 - Hurricane Matthew	1,000,000	311,217	-	311,217	688,783
Essential SFR Rehab Loan Pool 2016	175,000	137,975	-	137,975	37,025
Watts Water Technology Inc	500,000	500,000	-	500,000	-
Hurricane Florence HMGP 407	1,216,373	129,549	335,273	464,822	751,551
Steve Roberts Org.	500,000	-	500,000	500,000	-

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2021

			<u>Actual</u>		
	<u>Project Authorization</u>	<u>Prior Year</u>		<u>Totals to Date</u>	<u>Variance Positive (Negative)</u>
Project Pepsi Bottling	150,000	-	150,000	150,000	-
NCEM SARF	127,000	-	126,499	126,499	501
Total Expenditures	<u>57,930,608</u>	<u>20,971,306</u>	<u>2,261,428</u>	<u>23,232,734</u>	<u>34,697,874</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(458,013)</u>	<u>67,308</u>	<u>(390,705)</u>	<u>(390,705)</u>
Other Financing Sources (Uses)					
Transfers in:					
General Fund	\$ -	\$ -	\$ -	\$ -	-
Water Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (458,013)</u>	<u>67,308</u>	<u>\$ (390,705)</u>	<u>\$ (390,705)</u>
Fund Balance - Beginning			<u>280,013</u>		
Fund Balance - Ending			<u>\$ 347,321</u>		

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant

Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2021

Prior year actual numbers have been reduced by the following amounts
for projects closed.

Revenues

Restricted Intergovernmental

\$ -

Expenditures

Public Buildings

-

Excess (Deficiency) of Revenues

Over Expenditures

-

Other Financing Sources (Uses)

Transfers

-

\$ -

Enterprise Funds

ROBESON COUNTY, NORTH CAROLINA
 Water Fund
 Schedule of Revenues and Expenditures
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
State Grants		\$ 18,101	
Total Restricted Intergovernmental	\$ 18,101	18,101	\$ -
Operating Revenues			
Charges for Services		15,539,412	
Taps and Reconnections		640,626	
Other		-	
Total Operating Revenues	14,201,491	16,180,038	1,978,547
Nonoperating Revenues			
Investment Earnings		-	
Miscellaneous		355,549	
Total Nonoperating Revenues	1,120,000	355,549	(764,451)
Total Revenues	15,339,592	16,553,688	1,214,096
Expenditures			
Non-Departmental			
Other Expenditures		-	
Total Nondepartmental	100,000	-	100,000
Water Customer Service			
Salaries and Benefits		451,782	
Other Expenditures		2,003,793	
Capital Outlay		-	
Total Water Customer Service	2,561,276	2,455,575	105,701
Public Utilities			
Salaries and Benefits		317,340	
Other Expenditures		24,914	
Total Public Utilities	487,607	342,254	145,353

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Water Treatment Plant			
Salaries and Benefits		\$ 782,201	
Other Expenditures		2,044,490	
Capital Outlay		640,996	
Total Water Treatment Plant	\$ 3,555,186	3,467,687	\$ 87,499
Water Treatment Wells			
Salaries and Benefits		332,520	
Other Expenditures		1,806,557	
Capital Outlay		411,099	
Total Water Treatment Wells	2,927,359	2,550,176	377,183
Water Distribution			
Salaries and Benefits		449,936	
Other Expenditures		687,232	
Capital Outlay		530,564	
Total Water Distribution	3,310,284	1,667,732	1,642,552
Meter Maintenance			
Salaries and Benefits		505,819	
Other Expenditures		151,377	
Capital Outlay		2,297,550	
Total Meter Maintenance	3,052,048	2,954,746	97,302
Water System Production			
Capital Outlay		-	
Total Water System Production	-	-	-
Debt Service			
Principal Retirement		1,247,598	
Interest Paid		282,560	
Total Debt Service	1,530,159	1,530,158	1

ROBESON COUNTY, NORTH CAROLINA
 Water Fund
 Schedule of Revenues and Expenditures (Continued)
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Total Expenditures	\$ 17,523,919	\$ 14,968,328	\$ 2,555,591
Excess (Deficiency) of Revenues Over Expenditures	(2,184,327)	1,585,360	3,769,687
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	(120,000)	-	120,000
Appropriated Fund Balance	2,304,327	-	(2,304,327)
Net Change in Fund Balance	\$ -	\$ 1,585,360	\$ 1,585,360

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		\$ 1,585,360	
Reconciling Items:			
Depreciation Expense		(7,112,470)	
Capital Outlay		3,880,209	
Debt Principal		1,247,598	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		207,934	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		457,958	
(Increase) Decrease in Net Pension Liability		(388,064)	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		3,768	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		(165,074)	
(Increase) Decrease in OPEB Liability		(460,440)	
Decrease in Accrued Interest Payable		2,901	
Decrease in Compensated Absences		43,143	
Total Reconciling Items		<u>(2,282,537)</u>	
Change in Net Position		<u>\$ (697,177)</u>	

ROBESON COUNTY, NORTH CAROLINA
Solid Waste Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
Other Grants	\$ -	-	
Total Restricted Intergovernmental	\$ -	-	\$ -
Operating Revenues			
Charges for Services		7,472,919	
Total Operating Revenues	7,809,767	7,472,919	(336,848)
Nonoperating Revenues			
Solid Waste Disposal Tax		89,012	
Scrap Tire Disposal Tax		177,300	
White Goods Disposal Tax		36,001	
Total Nonoperating Revenues	313,776	302,313	(11,463)
Miscellaneous Revenue			
Other Miscellaneous Revenue		127,731	
Total Miscellaneous Revenue	-	127,731	127,731
Total Revenues	8,123,543	7,902,963	(220,580)
Expenditures			
Landfill			
Salaries and Benefits		1,518,273	
Other Expenditures		3,264,134	
Capital Outlay		2,115,301	
Total Landfill	6,859,009	6,897,708	(38,699)
Non-Departmental			
Salaries and Benefits		-	
Other Expenditures		-	
Total Non-Departmental	-	-	-

ROBESON COUNTY, NORTH CAROLINA
Solid Waste Fund
Schedule of Revenues and Expenditures (Continued)
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Manned Dumpster Sites			
Salaries and Benefits		\$ 769,783	
Other Expenditures		-	
Total Manned Dumpster Sites	\$ 769,783	769,783	\$ -
Total Expenditures	7,628,792	7,667,491	(38,699)
Excess (Deficiency) of Revenues Over Expenditures	494,751	235,472	(259,279)
Other Financing Sources (Uses)			
Sale of Assets	-	1,025	1,025
Transfers In (Out):	-	-	-
General Fund	(100,000)	-	100,000
Total Other Financing Sources (Uses)	(100,000)	1,025	101,025
Appropriated Fund Balance	(394,751)	-	394,751
Net Change in Fund Balance	\$ -	\$ 236,497	\$ 236,497

ROBESON COUNTY, NORTH CAROLINA
 Solid Waste Fund
 Schedule of Revenues and Expenditures (Continued)
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		\$ 236,497	
Reconciling Items:			
Depreciation Expense		(355,196)	
Capital Outlay		2,115,301	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		103,527	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		283,499	
(Increase) Decrease in Net Pension Liability		(190,892)	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		1,138	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		(102,189)	
(Increase) Decrease in OPEB Liability		(285,035)	
(Increase) Decrease in Accrued Landfill Closure and Postclosure Care Costs		5,040,533	
Decrease in Compensated Absences		21,727	
Total Reconciling Items		<u>6,632,413</u>	
Change in Net Position		<u>\$ 6,868,910</u>	

ROBESON COUNTY, NORTH CAROLINA
 Robeson County Housing Authority
 Schedule of Revenues and Expenditures
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Operating Revenues			
Operating Grants		\$ 1,148,308	
Other Rental Revenue		37,279	
Dwelling Rental		698,795	
Total Operating Revenues	\$ 1,771,284	1,884,382	\$ 113,098
Nonoperating Revenues			
Investment Earnings		2,836	
Total Nonoperating Revenues	2,010	2,836	826
Total Revenues	1,773,294	1,887,218	113,924
Expenditures			
Administration		759,403	
Utilities		396,256	
Ordinary Maintenance		523,402	
Insurance Premiums		73,991	
General Expense		124,257	
Debt Service		2,603	
Total Expenditures	1,862,351	1,879,912	(17,561)
Excess (Deficiency) of Revenues Over Expenditures	\$ (89,057)	\$ 7,306	\$ 96,363

ROBESON COUNTY, NORTH CAROLINA
 Robeson County Housing Authority
 Schedule of Revenues and Expenditures (Continued)
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In:		\$ 149,940	
Capital Contributions		-	
Total Other Financing Sources (Uses)	149,940	149,940	-
Appropriated Fund Balance	(60,883)	-	60,883
Net Change in Fund Balance	\$ -	\$ 157,246	\$ 157,246

**Reconciliation from Budgetary Basis
 (Modified Accrual) to Full Accrual:**

Net Change in Fund Balance \$ 157,246

Reconciling Items:

Capital Contribution	468,093
Depreciation Expense	(389,884)
Principal Retirement	2,236
(Increase) Decrease in deferred outflows of resources - pensions	(25,328)
Increase (Decrease) in net pension liability	48,121
Increase (Decrease) in deferred inflows of resources - pensions	3,334
(Increase) Decrease in Compensated Absences	(5,497)
Operating Grants	360,713
Capital Fund Expense	(210,773)
Capital Fund Transfers Out	(149,940)
Total Reconciling Items	101,075

Change in Net Position \$ 258,321

***Combining Fiduciary Fund Statements
Custodial Funds***

ROBESON COUNTY, NORTH CAROLINA
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 June 30, 2021

	DSS Trust Fund	Extension Service Fund	Ad Valorem Tax Fund	Sanitary Districts Fund	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	\$ 112,116	\$ 8,541	\$ -	\$ 41,172	\$ 161,829
Taxes Receivable					
Total Assets	\$ 112,116	\$ 8,541	\$ -	\$ 41,172	\$ 161,829
LIABILITIES					
Accounts Payable and Accrued Liabilities	\$ 112,116	\$ 8,541	\$ -	\$ 41,172	\$ 161,829
Due to Other Governments	-	-	-	-	-
Total Liabilities	112,116	8,541	-	41,172	161,829
NET POSITION					
Restricted Individuals, Organizations, and Other Governments	-	-	-	-	-
Total Net Position	\$ -	\$ -	\$ -	\$ -	\$ -

ROBESON COUNTY, NORTH CAROLINA
 Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended June 30, 2021

	DSS Trust Fund	Extension Service Fund	Ad Valorem Tax Fund	Sanitary Districts Fund	Total Custodial Funds
Additions					
Ad Valorem Taxes for Other Governments	\$ -	\$ -	\$ 4,807,815	\$ -	\$ 4,807,815
Collections on behalf of others	632,038	3,329	-	59,344	694,711
Total Additions	632,038	3,329	4,807,815	59,344	5,502,526
Deductions					
Tax Distributions to Other Governments	-	-	4,807,815	-	4,807,815
Payments on behalf of others	632,038	3,329	-	59,344	694,711
Total Deductions	632,038	3,329	4,807,815	59,344	5,502,526
Net Increase (Decrease) in Fiduciary Net Position	-	-	-	-	-
Net Position - Beginning of Year, as previously reported	-	-	-	-	-
Prior Period Restatement (change in accounting principle)	-	-	-	-	-
Net Position - Beginning of Year, Restated	-	-	-	-	-
Net Position - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -



Other Schedules

ROBESON COUNTY, NORTH CAROLINA
 General Fund
 Schedule of Ad Valorem Taxes Receivable
 June 30, 2021

Fiscal Year	Uncollected Balance July 1, 2020	Additions and Adjustments	Collections and Credits	Uncollected Balance June 30, 2021
2020-21	\$ -	\$ 57,661,224	\$ 55,305,184	\$ 2,356,040
2019-20	2,978,243	-	1,363,984	1,614,259
2018-19	1,782,722	-	571,982	1,210,740
2017-18	1,380,186	-	376,277	1,003,909
2016-17	1,132,834	-	282,749	850,085
2015-16	958,806	-	233,897	724,909
2014-15	841,633	-	198,240	643,393
2013-14	826,805	-	152,987	673,818
2012-13	773,426	-	130,631	642,795
2011-12	673,158	-	125,470	547,688
2010-11	608,563	-	608,563	-
	<u>\$ 11,956,376</u>	<u>\$ 57,661,224</u>	<u>\$ 59,349,964</u>	<u>10,267,636</u>

Less: Allowance for Uncollectible Accounts:
 General Fund 1,027,000

Ad Valorem Taxes Receivable - Net \$ 9,240,636

Reconciliation with Revenues

Ad Valorem Taxes - General Fund 60,116,359

Reconciling Items:

Interest and Penalties Collected (1,526,949)

Taxes Released 181,388

Taxes Written Off 579,166

Total Collections and Credits \$ 59,349,964

ROBESON COUNTY, NORTH CAROLINA

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2021

	Town-Wide			Total Levy	
	Property Valuation	Rate Per \$100	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property Taxed at					
Current Year's Rate	\$ 7,611,943,573	0.770	\$ 58,611,966	\$ 49,706,457	\$ 8,905,509
Penalties	-		273,190	273,190	-
Total	<u>7,611,943,573</u>		<u>58,885,156</u>	<u>49,979,647</u>	<u>8,905,509</u>
Discoveries:					
Current Year Taxes	-	0.770	-	-	-
Penalties	-		-	-	-
Total	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Abatements:					
Property Taxes -					
Current Year's Rate	(149,107,734)	0.770	(1,148,130)	(1,148,130)	-
Penalties	-		(75,802)	(75,802)	-
Total	<u>(149,107,734)</u>		<u>(1,223,932)</u>	<u>(1,223,932)</u>	<u>-</u>
Total Property Valuations	<u>\$ 7,462,835,839</u>				
Net Levy			57,661,224	48,755,715	8,905,509
Uncollected Taxes at June 30, 2021			(2,356,040)	(2,356,040)	-
Current Year's Taxes Collected			<u>\$ 55,305,184</u>	<u>\$ 46,399,675</u>	<u>\$ 8,905,509</u>
Current Levy Collection Percentage			<u>95.91%</u>	<u>95.17%</u>	<u>100.00%</u>

ROBESON COUNTY, NORTH CAROLINA

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2021

Secondary Market Disclosures

Assessed Valuation:

Assessment Ratio	100%
Real Property	\$ 5,829,047,575
Personal Property	1,156,559,574
Public Service Companies	<u>477,228,690</u>
Total Assessed Valuation	\$ 7,462,835,839
Tax Rate per \$100	0.770
Levy (includes discoveries, releases and abatements)	\$ 57,661,224

In addition to the County-wide rate, the following table lists the levies by the County on behalf of fire districts for the fiscal year ended June 30:

Fire Districts	<u>4,807,816</u>
Total	<u><u>\$ 4,807,816</u></u>

Statistical Section

This part of Robeson County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Financial Trends

These schedules contain information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's ability to generate its property and sales taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

ROBESON COUNTY, NORTH CAROLINA

Net Assets by Component

Last Seven Fiscal Years

(Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Net assets:							
Governmental activities:							
Invested in capital assets, net of related debt	\$ 14,784,671	\$ 15,763,330	\$ 17,129,370	\$ 19,874,207	\$ 27,172,959	\$ 18,304,245	\$ 20,455,051
Restricted	13,658,563	9,478,914	10,150,079	10,151,570	32,078,172	13,243,907	13,349,575
Unrestricted	<u>9,185,131</u>	<u>11,333,356</u>	<u>9,197,567</u>	<u>(25,061,028)</u>	<u>(53,499,386)</u>	<u>(24,736,423)</u>	<u>(22,777,820)</u>
Total governmental activities net assets	<u>\$ 37,628,365</u>	<u>\$ 36,575,600</u>	<u>\$ 36,477,016</u>	<u>\$ 4,964,749</u>	<u>\$ 5,751,745</u>	<u>\$ 6,811,729</u>	<u>\$ 11,026,806</u>
Business-type activities:							
Invested in capital assets, net of related debt	\$ 29,296,086	\$ 29,401,739	\$ 29,666,895	\$ 32,229,077	\$ 34,750,932	\$ 30,808,911	\$ 30,701,468
Unrestricted	<u>(904,618)</u>	<u>(2,617,394)</u>	<u>(2,715,271)</u>	<u>(4,725,389)</u>	<u>(2,099,807)</u>	<u>(1,472,814)</u>	<u>5,064,683</u>
Total business-type activities net assets	<u>\$ 28,391,468</u>	<u>\$ 26,784,345</u>	<u>\$ 26,951,624</u>	<u>\$ 27,503,688</u>	<u>\$ 32,651,125</u>	<u>\$ 29,336,097</u>	<u>\$ 35,766,151</u>
Primary government							
Invested in capital assets, net of related debt	\$ 44,080,757	\$ 45,165,069	\$ 46,796,265	\$ 52,103,284	\$ 61,923,891	\$ 49,113,156	\$ 51,156,519
Restricted	13,658,563	9,478,914	10,150,079	10,151,570	32,078,172	13,243,907	13,349,575
Unrestricted	<u>8,280,513</u>	<u>8,715,962</u>	<u>6,482,296</u>	<u>(29,786,417)</u>	<u>(55,599,193)</u>	<u>(26,209,237)</u>	<u>(17,713,137)</u>
Total primary government net assets	<u>\$ 66,019,833</u>	<u>\$ 63,359,945</u>	<u>\$ 63,428,640</u>	<u>\$ 32,468,437</u>	<u>\$ 38,402,870</u>	<u>\$ 36,147,826</u>	<u>\$ 46,792,957</u>

Data is presented since implementation of Government Accounting Standards Board Statement No. 34.

SOURCE: THE SOURCES FOR THE DATA PROVIDED IN THE FINANCIAL TRENDS PORTION OF THE STATISTICAL SECTION ARE THE CURRENT AND PRIOR YEARS' AUDITED FINANCIAL STATEMENTS FOR THE COUNTY.

ROBESON COUNTY, NORTH CAROLINA

Changes in Net Assets
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 23,757,884.00	\$ 14,988,635	\$ 14,436,505	\$ 13,886,998	\$ 13,913,375	\$ 14,393,934	\$ 17,505,437	\$ 20,907,146	\$ 17,279,430	\$ 18,614,483
Public safety	30,398,805	29,599,297	31,147,894	29,874,386	30,445,384	31,867,919	33,270,180	34,785,700	38,179,067	39,866,553
Economic and physical development	2,042,223	1,966,969	2,586,958	1,197,462	1,950,805	1,606,957	2,777,632	10,410,244	12,237,404	5,489,602
Environmental protection	-	-	-	-	-	-	-	-	-	-
Human services	43,118,138	56,617,686	60,426,293	56,565,997	56,712,102	54,588,837	50,358,336	51,276,875	42,155,480	55,016,413
Cultural and recreation	914,661	2,021,172	1,831,235	2,020,121	2,350,073	2,886,507	3,433,758	4,313,773	4,326,025	4,290,680
Education	16,113,200	15,856,119	16,635,830	14,435,989	19,390,323	16,640,383	17,674,396	19,943,508	18,303,852	19,342,399
Interest on long-term debt	1,856,060	1,730,315	1,659,559	1,522,181	1,431,900	1,339,632	993,071	1,160,127	1,072,039	1,744,844
Total governmental activities expense:	118,200,971	122,780,193	128,724,274	119,503,134	126,193,962	123,324,169	126,012,810	142,797,373	133,553,297	144,364,974
Business-type activities:										
Water	11,539,878	10,626,992	11,681,395	11,619,848	13,234,754	12,372,477	13,249,400	13,513,594	16,288,096	17,250,865
Solid waste	5,127,099	6,139,792	1,098,957	9,271,645	6,075,777	7,572,277	4,714,506	6,823,758	9,471,442	1,035,078
Housing	2,228,500	2,197,195	2,301,891	2,118,619	2,088,687	2,155,906	2,086,674	2,116,308	2,317,977	2,457,703
Total business-type activities expense:	18,895,477	18,963,979	15,082,243	23,010,112	21,399,218	22,100,660	20,050,580	22,453,660	28,077,515	20,743,646
Total primary government expense:	\$ 137,096,448	\$ 141,744,172	\$ 143,806,517	\$ 142,513,246	\$ 147,593,180	\$ 145,424,829	\$ 146,063,390	\$ 165,251,033	\$ 161,630,812	\$ 165,108,620
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 268,623	\$ 322,202	\$ 293,701	\$ 322,716	\$ 279,660	\$ 301,851	\$ 74,870	\$ 61,812	\$ 92,057	\$ 232,972
Public safety	8,285,251	9,050,173	10,124,889	10,910,438	9,293,711	10,535,703	10,173,813	11,521,898	13,421,950	12,791,178
Economic and physical development	52,089	-	-	-	-	-	-	-	-	-
Human services	1,874,619	-	-	-	-	-	-	-	-	-
Cultural and recreation	450,986	449,321	498,327	454,246	443,413	374,072	421,553	444,015	375,488	375,032
Operating grants and contributions	33,653,604	35,421,264	33,736,878	33,582,608	33,154,946	33,958,193	33,780,377	38,898,893	33,141,036	37,659,451
Total governmental activities program revenue:	44,585,172	45,242,960	44,653,795	45,270,008	43,171,730	45,169,819	44,450,613	50,926,618	47,030,531	51,058,633
Business-type activities:										
Water and sewer:										
Charges for services:										
Water	10,222,379	10,031,695	11,383,678	11,331,025	12,662,127	12,744,462	14,011,366	17,181,937	14,003,541	16,180,038
Solid waste	5,301,926	6,637,612	6,402,528	7,643,683	6,847,371	7,038,128	6,929,115	7,990,036	7,693,879	7,472,919
Housing	-	610,701	603,109	692,956	691,233	690,539	661,805	688,886	780,554	739,031
Operating grants and contributions	2,092,667	877,564	1,792,493	855,100	948,486	963,102	939,585	1,102,153	1,354,650	1,524,165
Capital grants and contributions	531,782	456,525	352,063	10,553	133,532	281,027	402,798	135,677	407,265	468,093
Total business-type activities program revenue:	18,148,754	18,614,097	20,533,871	20,533,317	21,282,749	21,717,258	22,944,669	27,098,689	24,239,889	26,384,246
Total primary government program revenue:	\$ 62,733,926	\$ 63,857,057	\$ 65,187,666	\$ 65,803,325	\$ 64,454,479	\$ 66,887,077	\$ 67,395,282	\$ 78,025,307	\$ 71,270,420	\$ 77,442,879

ROBESON COUNTY, NORTH CAROLINA
Changes in Net Assets
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total net (expense) revenue by program:										
Governmental activities:										
General government	(23,312,261)	(13,680,432)	\$ (14,142,804)	\$ (13,564,282)	\$ (13,633,715)	\$ (14,092,083)	\$ (17,430,567)	\$ (20,845,334)	\$ (17,187,373)	\$ (18,381,511)
Public safety	(22,002,183)	(20,549,124)	(21,023,005)	(18,963,948)	(21,151,673)	(21,332,216)	(23,096,367)	(23,263,802)	(24,757,117)	(27,075,375)
Economic and physical development	(1,990,134)	(1,966,969)	(2,586,958)	(1,197,462)	(1,950,805)	(1,606,957)	(2,777,632)	(10,410,244)	(12,237,404)	(5,489,602)
Environmental protection	-	-	-	-	-	-	-	-	-	-
Human services	(7,878,286)	(22,182,423)	(26,689,415)	(22,983,389)	(23,557,156)	(20,630,644)	(16,577,959)	(12,377,982)	(9,014,444)	(17,356,962)
Cultural and recreation	(463,675)	(1,571,851)	(1,332,908)	(1,565,875)	(1,906,660)	(2,512,435)	(3,012,205)	(3,869,758)	(3,950,537)	(3,915,648)
Education	(16,113,200)	(15,856,119)	(16,635,830)	(14,435,989)	(19,390,323)	(16,640,383)	(17,674,398)	(19,943,508)	(18,303,852)	(19,342,399)
Interest on long-term debt	(1,856,060)	(1,730,315)	(1,659,559)	(1,522,181)	(1,431,900)	(1,339,632)	(993,071)	(1,160,127)	(1,072,039)	(1,744,844)
Business-type activities:										
Water and sewer	(916,298)	(595,297)	673,026	(288,823)	(572,627)	371,985	1,650,396	3,668,343	(2,284,555)	(1,052,726)
Solid waste	465,904	497,820	5,303,571	(1,627,962)	(1,228,406)	(534,149)	2,214,609	1,166,278	(1,777,563)	6,437,841
Robeson housing authority	(296,329)	(252,405)	(524,969)	(560,010)	(315,436)	(221,238)	(82,486)	(189,592)	224,492	255,485
Total net program (expense) revenue	\$ (74,362,522)	\$ (77,887,115)	\$ (78,618,851)	\$ (76,709,921)	\$ (85,138,701)	\$ (78,537,752)	\$ (77,779,680)	\$ (87,225,726)	\$ (90,360,392)	\$ (87,665,741)
General revenues and transfers										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose:	52,780,917	50,141,923	\$ 53,971,199	\$ 52,369,793	\$ 54,351,019	\$ 55,621,427	\$ 56,425,970	\$ 60,761,707	\$ 60,491,670	\$ 63,962,568
Local option sales tax	18,084,314	18,222,717	17,878,321	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913	31,160,868
Other taxes and licenses	-	-	162,870	127,535	140,402	160,037	164,199	169,162	194,686	212,606
Investment earnings, unrestricted	722,612	736,666	136,696	99,489	127,894	126,878	2,178,549	713,339	420,033	57,298
Miscellaneous	3,323,346	62,919	4,093,153	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448	2,128,078
Transfers	289,799	-	11,425	-	-	-	-	-	-	-
Total governmental activities general revenues and transfers	75,200,988	69,164,225	76,253,664	80,001,284	81,969,467	79,683,556	88,635,208	92,711,584	87,584,750	97,521,418
Business-type activities:										
Water and solid waste:										
Local option sales tax	-	-	-	-	-	-	-	-	-	-
Other taxes and licenses	-	-	280,970	311,012	310,928	341,331	341,590	275,956	286,901	302,313
Investment earnings, unrestricted	18,566	283,885	2,140.00	1,990.00	887.00	539	831	1,794	5,091	2,836
Loss on abandoned assets	-	3,498	-	-	-	-	-	-	-	-
Miscellaneous	141,656	151,978	133,169	263,392	197,527	208,811	(754,782)	(23,263,802)	230,606	484,305
Transfers	(289,799)	-	-	-	-	-	-	-	-	-
Total business-type activities general revenues and transfers	(129,577)	439,361	416,279	576,394	509,342	550,681	(412,361)	(23,263,802)	522,598	789,454
Total net program (expense) revenue	75,071,411	69,603,586	76,669,943	80,577,678	82,478,809	80,234,237	88,222,847	93,213,992	88,107,348	98,310,872
Total change in net assets:										
Governmental activities	1,585,189	(8,373,008)	(7,816,815)	5,768,158	(1,052,765)	1,529,206	7,073,009	840,829	1,061,984	4,215,077
Business-type activities	(876,300)	89,479	5,867,907	(1,900,401)	(1,607,127)	167,279	3,370,158	5,147,437	(3,315,028)	6,430,054
Total primary government	\$ 708,889	\$ (8,283,529)	\$ (1,948,908)	\$ 3,867,757	\$ (2,659,892)	\$ 1,696,485	\$ 10,443,167	\$ 5,988,266	\$ (2,253,044)	\$ 10,645,131

ROBESON COUNTY, NORTH CAROLINA
Fund Balance - Governmental Funds
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fund Balance										
General Fund										
Restricted:										
Restricted by state statute	\$ 8,247,330	\$ 9,502,996	\$ 8,414,435	\$ 10,093,643	\$ 6,499,995	\$ 6,833,537	\$ 7,010,814	\$ 29,289,730	\$ 10,473,903	\$ 10,431,792
Restricted for school capital outlay	11,441,247	9,562,559	4,400,470	1,323,415	504,721	504,721	504,721	504,721	504,721	504,721
Assigned:										
Designated for subsequent year's expenditures	3,039,320	3,234,164	3,234,164	3,000,000	3,922,602	3,922,602	2,348,464	-	-	-
Unassigned	17,446,844	15,643,282	15,727,079	18,892,106	18,947,795	18,980,782	26,955,173	17,621,945	37,405,197	45,708,045
Total general fund	<u>\$ 40,174,741</u>	<u>\$ 37,943,001</u>	<u>\$ 31,776,148</u>	<u>\$ 33,309,164</u>	<u>\$ 29,875,113</u>	<u>\$ 30,241,642</u>	<u>\$ 36,819,172</u>	<u>\$ 47,416,396</u>	<u>\$ 48,383,821</u>	<u>\$ 56,644,558</u>
All other governmental funds										
Restricted:										
Restricted by state statute	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Restricted for public buildings	2,429,452	2,435,183	1,907,241	2,241,505	2,474,198	2,811,821	2,636,035	2,281,721	-	-
Restricted for E-911	1,304,920	1,469,848	1,744,671	-	-	-	-	-	2,265,283	2,413,062
Assigned										
Assigned for public buildings	138,746	291,655	325,588	610,026	610,026	610,026	(1,309,362)	(11,360,121)	280,013	347,321
Unassigned										236,047
Total all other governmental funds	<u>\$ 3,873,118</u>	<u>\$ 4,196,686</u>	<u>\$ 3,977,500</u>	<u>\$ 2,851,531</u>	<u>\$ 3,084,224</u>	<u>\$ 3,421,847</u>	<u>\$ 1,326,673</u>	<u>\$ (9,078,400)</u>	<u>\$ 2,545,296</u>	<u>\$ 2,996,430</u>

ROBESON COUNTY, NORTH CAROLINA
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Ad valorem taxes	\$ 51,349,941	\$ 49,955,579	\$ 53,584,088	\$ 52,464,624	\$ 53,887,123	\$ 55,060,316	\$ 51,484,553	\$ 56,241,149	\$ 61,071,064	\$ 66,044,967
Local Option Sales Taxes	18,084,314	18,222,717	17,878,321	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913	31,160,868
Other Taxes and Licenses	78,734	133,062	162,870	127,535	140,402	160,037	164,199	169,162	194,686	212,606
Unrestricted Intergovernmental	73,063	322,202	293,701	322,716	279,660	301,851	74,870	61,812	92,057	232,972
Restricted Intergovernmental	33,653,604	34,435,263	854,004	860,617	33,154,946	1,073,342	32,317,263	32,781,134	44,519,966	37,659,451
Licenses and Permits	967,866	887,785	9,769,212	10,504,067	1,083,159	9,836,433	960,745	984,736	1,130,019	1,218,634
Sales and Services	9,811,906	8,611,709	33,736,878	33,582,608	8,653,965	33,958,193	9,302,324	10,809,835	12,667,419	11,947,576
Investment Earnings	722,612	603,604	136,696	99,489	127,894	126,878	2,178,549	713,339	420,033	57,298
Miscellaneous	3,323,346	6,291,936	4,093,153	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448	2,128,078
Total Revenues	118,065,386	119,463,857	120,508,923	125,366,123	124,677,301	124,292,264	126,348,993	132,828,543	146,573,605	150,662,450
Expenditures										
General Government	23,186,045	21,991,937	27,626,671	22,462,461	22,500,998	20,650,126	24,310,754	30,882,681	23,374,816	29,145,972
Public Safety	25,497,564	29,739,026	29,637,303	31,670,951	32,384,330	33,010,910	34,364,330	29,874,386	37,744,546	38,585,110
Human Services	44,509,808	46,867,681	46,252,680	47,830,921	47,425,592	46,321,679	42,762,640	41,727,423	43,318,051	44,329,112
Economic and Physical Development	1,037,439	1,066,917	1,023,060	1,064,104	1,133,962	975,010	1,189,073	1,250,339	1,123,828	1,488,328
Cultural and Recreation	911,339	1,011,896	994,541	1,028,168	1,053,905	1,320,535	1,668,345	1,997,149	2,205,113	1,890,563
Community Promotions	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,031,944	1,021,021	1,638,522	1,758,954	324,345	1,092,559	652,698	-	2,706,252	3,857,373
Education	16,113,200	15,856,119	16,635,830	14,435,989	19,390,323	16,640,383	17,674,396	19,943,508	18,303,852	19,342,399
Debt Service:										
Principal	2,121,523	2,071,230	2,072,044	2,230,162	2,233,679	2,237,278	2,240,962	2,076,696	2,911,361	4,474,059
Interest	1,856,060	1,746,202	1,638,561	1,541,816	1,431,525	1,339,632	1,061,135	1,118,627	1,124,193	1,576,838
Total Expenditures	117,264,922	121,372,029	127,519,212	124,023,526	127,878,659	123,588,112	125,924,333	125,675,486	126,936,156	144,689,754
Excess of Revenues Over (Under)										
Expenditures	800,464	(1,908,172)	(7,010,289)	1,342,597	(3,201,358)	704,152	424,660	7,153,057	1,106,112	5,972,696
Other Financing Sources (Uses), Net										
Operating Transfers	289,799	-	656,425	-	-	-	-	-	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Installment Purchase Obligations Issued	-	-	-	-	-	-	-	3,500,000	-	2,000,000
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
Total Change in Fund Balance	\$ 1,090,263	\$ (1,908,172)	\$ (6,353,864)	\$ 1,342,597	\$ (3,201,358)	\$ 704,152	\$ 424,660	\$ 10,653,057	\$ 1,106,112	\$ 7,972,696

Debt Service as a Percentage of

Noncapital Expenditures	3.45%	3.17%	2.95%	3.09%	2.87%	2.92%	2.64%	2.54%	3.25%	4.30%
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ROBESON COUNTY, NORTH CAROLINA

General Governmental Tax Revenues by Source

Last Ten Fiscal Years

(modified accrrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Other Taxes and Licenses	Governmental Activities	Total
2012	44,760,063	18,084,314	78,734	22,175,968	85,099,079
2013	44,896,088	18,222,717	133,062	22,390,859	85,642,726
2014	49,482,042	17,878,321	162,870	33,780,344	101,303,577
2015	48,373,711	19,965,920	127,535	35,526,058	103,993,224
2016	49,714,517	20,541,243	140,402	35,111,839	105,508,001
2017	50,666,248	24,101,998	160,037	33,986,414	108,914,697
2018	51,484,553	23,988,185	164,199	30,824,256	106,461,193
2019	56,241,149	25,926,407	169,162	29,192,984	111,529,702
2020	55,675,529	26,394,913	194,686	30,272,873	112,538,001
2021	60,116,359	31,160,868	212,606	30,647,543	122,137,376
Change from 2012 to 2021	34.31%	72.31%	170.03%	38.20%	43.52%

In North Carolina, property tax is considered an own-source revenue. Information about the tax rate and assessed value is found in the Revenue Capacity tables in the Statistical Section.

ROBESON COUNTY, NORTH CAROLINA
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property	Public Service Companies	Total	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Property Tax Rate (per \$100 Assessed Value)
	Assessed Value	Estimated Actual Value	Assessed Value	Assessed Value	Assessed Value			
2012	5,017,837,610	6,052,880,108	745,016,939	263,709,860	6,026,564,409	7,061,606,907	85.34%	0.77
2013	5,226,469,071	6,288,735,686	773,841,997	252,749,877	6,253,060,945	7,315,327,560	85.48%	0.77
2014	5,017,843,762	6,052,887,530	1,030,779,421	291,651,992	6,340,275,175	7,375,318,943	85.97%	0.77
2015	5,044,621,756	6,085,189,090	846,023,140	302,669,584	6,193,314,480	7,233,881,814	85.62%	0.77
2016	5,123,544,978	6,180,392,012	900,359,460	405,069,041	6,428,973,479	7,485,820,513	85.88%	0.77
2017	5,224,502,818	6,302,174,690	958,667,044	383,513,483	6,566,683,345	7,644,355,217	85.90%	0.77
2018	5,418,493,003	6,536,179,738	976,154,395	315,455,666	6,710,103,064	7,827,789,799	85.72%	0.77
2019	5,518,858,161	6,657,247,480	1,024,686,554	408,975,883	6,952,520,598	8,090,909,917	85.93%	0.77
2020	5,689,233,500	6,862,766,586	1,054,429,971	430,284,256	7,173,947,727	8,347,480,813	85.94%	0.77
2021	5,829,047,575	7,031,420,476	1,156,559,574	477,228,690	7,462,835,839	8,665,208,740	86.12%	0.77

Sources:

A revaluation of all property is required every eight (8) years by state statute.

Robeson County adopted a four year revaluation schedule in FY 2005.

ROBESON COUNTY, NORTH CAROLINA

Property Tax Rates - Direct and Overlapping Governments

(Per \$100 of Assessed Value)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Robeson County	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77
Town of Fairmont	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73
Town of Lumber Bridge	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.30	0.30
City of Lumberton	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.63	0.63
Town of Marietta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Maxton	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Town of McDonald	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Town of Orrum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Parkton	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Town of Pembroke	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Town of Proctorville	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Town of Raynham	0.05	0.05	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.15
Town of Red Springs	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Town of Rennert	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Town of Rowland	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.76
Town of St. Pauls	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.60	0.60
Fire District #11 Southeast Maxton	0.00	0.00	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #16 Smiths	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #17 Big Marsh	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #18 Red Springs	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #19 Ashpole	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #20 White House	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #21 Lumber Bridge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #22 Piney Forest	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #23 Saddletree	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #24 Shannon	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #25 Wishart	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Fire District #26 Northwoods	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #27 Raft Swamp	0.10	0.10	0.10	0.10	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #28 East Howellsville	0.12	0.12	0.12	0.12	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #29 Evans Crossroads	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #30 Prospect	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #31 Scuffletown	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #32 Deep Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #33 Kingsdale	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #34 Orrum	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #35 Jacobs Swamp	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #36 Britts	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #37 Raynham	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #38 Phil/Burnt Swamp	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #39 Sterlings	0.00	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #40 Quehill	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #41 Rennert	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #42 Rowland	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Years Ending June 30, 2012 through June 30, 2021

Taxpayer	Type of Enterprise	Fiscal Year 2021	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 280,912,451	3.76%
Piedmont Natural Gas Co Inc.	Utility	\$ 148,052,240	1.98%
Lumbee River EMC	Utility	\$ 118,407,616	1.59%
Sanderson Farms Inc.	Poultry Processing	\$ 106,522,466	1.43%
Duke Energy Progress Inc.	Utility	\$ 99,970,121	1.34%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 98,759,249	1.32%
NC Renewable Power Lumberton LLC	Electricity	\$ 69,927,031	0.94%
CSX Transportation	Railroad	\$ 47,562,177	0.64%
Prestage Foods Inc.	Poultry Processing	\$ 23,471,183	0.31%
Elkay Plumbing Products Company	Manufacturing	\$ 23,394,643	0.31%
Total		<u>\$ 1,016,979,177</u>	13.63%

Taxpayer	Type of Enterprise	Fiscal Year 2020	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 283,246,516	3.95%
Mountaire Farms of NC INC	Poultry Processing	\$ 116,312,678	1.62%
Sanderson Farms INC	Poultry Processing	\$ 97,404,003	1.36%
NC Renewable Power Lumberton LLC	Electricity	\$ 64,397,016	0.90%
Walmart Bus Trust	Real Estate	\$ 30,164,200	0.42%
Innovative Solar 47 LLC	Solar Power	\$ 26,008,610	0.36%
Elkay Plumbing Products Company	Manufacturing	\$ 24,768,572	0.35%
Prestage Foods INC	Poultry Processing	\$ 24,123,753	0.34%
Silgan Containers Group	Manufacturing	\$ 22,097,285	0.31%
Graphic Packaging INTL LLC	Manufacturing	\$ 16,358,354	0.23%
Total		<u>\$ 704,880,987</u>	9.83%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2012 through June 30, 2021

Taxpayer	Type of Enterprise	Fiscal Year 2019	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 281,435,046	4.05%
Innovative Solar 47, LLC	Solar Power	\$ 130,043,047	1.87%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 116,321,289	1.67%
Lumbee River EMC	Electricity	\$ 115,860,987	1.67%
Piedmont Natural Gas Co Inc.	Manufacturing	\$ 100,965,258	1.45%
Duke Energy Progress Inc.	Electricity	\$ 99,367,660	1.43%
Sanderson Farms INC	Poultry Processing	\$ 84,959,724	1.22%
NC Renewable Power Lumberton LLC	Electricity	\$ 64,397,016	0.93%
CSX Transportation	Railroad Transportation	\$ 53,073,645	0.76%
Silgan Containers Group	Manufacturing	\$ 22,097,285	0.32%
Total		<u>\$ 1,068,520,957</u>	15.37%

Taxpayer	Type of Enterprise	Fiscal Year 2018	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 259,628,989	3.87%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 112,732,759	1.68%
Lumbee River EMC	Electricity	\$ 103,653,473	1.54%
Duke Energy Progress Inc.	Electricity	\$ 93,920,193	1.40%
Piedmont Natural Gas Co Inc.	Manufacturing	\$ 92,388,114	1.38%
Sanderson Farms Inc	Poultry Processing	\$ 86,296,499	1.29%
NC Renewable Power Lumberton LLC	Manufacturing	\$ 55,547,139	0.83%
CSX Transportation	Railroad Transportation	\$ 49,960,781	0.74%
Silgan Can Company	Manufacturing	\$ 22,818,187	0.34%
Dukenet Communications Inc.	Communications	\$ 21,347,534	0.32%
Total		<u>\$ 898,293,668</u>	13.39%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2012 through June 30, 2021

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2017</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Supply Co LLC	Canned Soup	\$ 246,217,577	3.75%
Mountaire Farms of NC Inc.	Poultry Processing	97,553,327	1.49%
Lumbee River EMC	Electricity	92,889,750	1.41%
Duke Energy Progress Inc.	Electricity	86,338,124	1.31%
Piedmont Natural Gas Co Inc.	Manufacturing	70,883,727	1.08%
CSX Transportation	Railroad Transportation	46,876,622	0.71%
Silgan Can Company	Manufacturing	25,755,804	0.39%
Campbell Soup Supply Co LLC	Canned Soup	25,385,907	0.39%
NC Renewable Power Lumberton LLC	Manufacturing	24,306,961	0.37%
Dukenet Communications Inc	Communications	19,038,521	0.29%
Total		\$ 735,246,320	11.20%

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2016</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Supply Co LLC	Canned Soup	\$ 246,217,577	3.83%
Mountaire Farms of NC Inc.	Poultry Processing	97,553,327	1.52%
Duke Energy Center	Electricity	92,889,750	1.44%
Lumbee River EMC	Electricity	86,338,124	1.34%
Piedmont Natural Gas Co Inc.	Manufacturing	70,883,727	1.10%
CSX Transportation	Railroad Transportation	46,876,622	0.73%
Silgan Can Company	Manufacturing	38,046,063	0.59%
Bellsouth Telephone Co.	Communications	33,891,600	0.53%
Graphic Packaging Corporation	Manufacturing	25,755,804	0.40%
Prestage Foods Inc	Manufacturing	19,783,927	0.31%
Total		\$ 758,236,521	11.79%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2012 through June 30, 2021

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2015</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Supply Co LLC	Canned Soup	\$ 224,125,936	3.62%
Mountaire Farms of NC Inc.	Poultry Processing	88,587,099	1.43%
Duke Energy Center	Electricity	81,823,546	1.32%
Lumbee River EMC	Electricity	78,270,777	1.26%
Piedmont Natural Gas Co Inc.	Manufacturing	59,162,824	0.96%
CSX Transportation	Railroad Transportation	50,541,243	0.82%
Silgan Can Company	Manufacturing	34,638,817	0.56%
Bellsouth Telephone Co.	Communications	19,977,149	0.32%
Graphic Packaging Corporation	Manufacturing	16,980,519	0.27%
Prestage Foods Inc	Manufacturing	16,615,970	0.27%
Total		\$ 670,723,880	10.83%

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2014</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Supply Co LLC	Canned Soup	\$ 224,125,936	3.53%
Lumbee River EMC	Electricity	88,587,099	1.40%
Mountaire Farms of NC Inc.	Poultry Processing	81,823,546	1.29%
Duke Energy Center	Electricity	78,270,777	1.23%
CSX Transportation	Railroad Transportation	59,162,824	0.93%
Piedmont Natural Gas Co Inc.	Manufacturing	50,541,243	0.80%
Silgan Can Company	Manufacturing	34,638,817	0.55%
Bellsouth Telephone Co.	Communications	19,977,149	0.32%
Prestage Foods Inc	Manufacturing	16,980,519	0.27%
Graphic Packaging Corporation	Manufacturing	16,615,970	0.26%
Total		\$ 670,723,880	10.58%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2012 through June 30, 2021

Taxpayer	Type of Enterprise	Fiscal Year 2013	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 212,995,873	4.29%
Mountaire Farms of NC Inc.	Poultry Processing	73,127,870	1.47%
Progress Energy Carolinas	Electricity	87,862,851	1.77%
Lumbee River EMC	Electricity	81,807,984	1.65%
CSX Transportation	Railroad Transportation	52,457,009	1.06%
Silgan Can Company	Manufacturing	51,372,275	1.04%
Bellsouth Telephone Co.	Communications	33,669,435	0.68%
Piedmont Natural Gas Co Inc.	Manufacturing	20,591,425	0.42%
Prestage Foods Inc	Manufacturing	18,006,730	0.36%
NC Power Holdings LLC/Lumberton	Electricity	17,945,346	0.36%
Total		<u>\$ 649,836,798</u>	13.10%

Taxpayer	Type of Enterprise	Fiscal Year 2012	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 204,696,424	4.09%
Progress Energy Carolinas	Electricity	97,195,537	1.94%
Mountaire Farms of NC Inc.	Poultry Processing	78,784,213	1.57%
Lumbee River EMC	Electricity	65,996,506	1.32%
CSX Transportation	Railroad Transportation	51,568,976	1.03%
Prestage Foods Inc.	Manufacturing	33,105,300	0.66%
Silgan Can Company	Manufacturing	23,453,884	0.47%
Nash Finch Inc.	Manufacturing	18,942,370	0.38%
Bellsouth Telephone Co.	Communications	18,590,332	0.37%
Piedmont Natural Gas Co Inc.	Manufacturing	15,470,431	0.31%
Total		<u>\$ 607,803,973</u>	12.14%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
 Property Tax Levies and Collections
 Last Ten Fiscal Years

Fiscal Year	Net Tax Levy	Collection within the Fiscal Year of Levy		Collection in Subsequent Years	Total Tax Collections	Total Tax Collections to Net Tax Levy	Outstanding Delinquent Taxes
		Amount	Percent				
2012	\$ 46,302,579	\$ 41,681,193	90.02%	\$ 9,242,772	\$ 41,681,193	90.02%	\$ (4,621,386)
2013	\$ 46,404,546	\$ 41,681,216	89.82%	\$ 9,446,660	\$ 41,681,216	89.82%	\$ (4,723,330)
2014	\$ 48,820,119	\$ 44,923,743	92.02%	\$ 7,792,752	\$ 44,923,743	92.02%	\$ (3,896,376)
2015	\$ 47,688,521	\$ 44,247,325	92.78%	\$ 6,882,392	\$ 44,247,325	92.78%	\$ (3,441,196)
2016	\$ 49,323,546	\$ 46,023,484	93.31%	\$ 6,600,124	\$ 46,023,484	93.31%	\$ (3,300,062)
2017	\$ 50,563,461	\$ 47,386,654	93.72%	\$ 6,353,614	\$ 47,386,654	93.72%	\$ (3,176,807)
2018	\$ 51,667,793	\$ 48,511,214	93.89%	\$ 6,313,158	\$ 48,511,214	93.89%	\$ (3,156,579)
2019	\$ 53,636,867	\$ 50,732,362	94.58%	\$ 5,809,010	\$ 50,732,362	94.58%	\$ (2,904,505)
2020	\$ 55,428,555	\$ 52,450,312	94.63%	\$ 5,956,486	\$ 52,450,312	94.63%	\$ (2,978,243)
2021	\$ 57,661,224	\$ 55,305,184	95.10%	\$ 4,712,080	\$ 55,305,184	95.91%	\$ (2,356,040)

ROBESON COUNTY, NORTH CAROLINA

**Ratio of Net General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Value (000 omitted)	\$ 5,006,091,926	\$ 4,960,096,490	\$ 5,017,843,762	\$ 5,044,621,756	\$ 5,123,544,978	\$ 5,224,502,818	\$ 5,418,493,003	\$ 5,518,858,161	\$ 5,689,233,500	\$ 7,462,835,839
Gross General Bonded Debt	51,966,832	49,314,875	46,501,961	43,261,902	24,908,502	22,855,845	20,802,587	18,749,629	33,594,092	30,414,641
Less Debt Pay From Enterprise Revenues	18,846,500	18,247,500	17,487,543	16,300,442	15,082,056	13,839,461	12,571,688	11,349,814	10,127,577	8,879,978
Net General Bonded Debt	33,120,332	31,067,375	29,014,417	26,961,460	9,826,446	9,016,384	8,230,899	7,399,815	23,466,515	21,534,663
Ratio of Net Bonded Debt to Estimated Value of Taxable Property	0.6616%	0.6263%	0.5782%	0.5345%	0.1918%	0.1726%	0.1519%	0.1341%	0.4125%	0.2886%
Population	134,341	134,010	133,661	133,257	133,354	132,020	132,231	131,600	131,315	115,863
Net General Bonded Debt Per Capita	247	232	217	202	74	68	62	56	179	186

ROBESON COUNTY, NORTH CAROLINA
 Computation of Legal Debt Margin and Actual Debt
 Last Ten Fiscal Years

Fiscal Year	Assessed Valuation	Legal Debt Limit	Installment Debt	Legal Debt Margin	Ratio of Outstanding Debt to Debt Limit
2012	5,017,837,610	386,373,496	25,154,661	361,218,835	6.510%
2013	5,226,469,071	402,438,118	23,785,038	378,653,080	5.910%
2014	6,340,275,175	507,222,014	23,059,600	484,162,414	4.546%
2015	6,193,314,480	495,465,158	21,531,044	473,934,114	4.346%
2016	6,428,973,479	514,317,878	19,998,972	494,318,906	3.888%
2017	6,566,683,345	525,334,668	18,463,301	506,871,367	3.515%
2018	6,710,103,064	536,808,245	16,923,945	519,884,300	3.153%
2019	6,952,520,598	556,201,648	19,048,854	537,152,794	3.425%
2020	7,173,985,225	573,918,818	33,736,519	540,182,299	5.878%
2021	7,462,835,839	597,026,867	31,964,067	565,062,800	5.354%

ROBESON COUNTY, NORTH CAROLINA

Computation of Direct and Overlapping Governmental Activities Debt
 June 30, 2021

Jurisdiction	General Direct Debt	Percentage Applicable to County	County Share of Net Debt
Robeson County			
General Direct Debt	\$ 35,121,295	100.00%	100%
Underlying:			
City of Lumberton	\$ -		
Town of St. Pauls	\$ -		
Town of Red Springs	\$ -		
Town of Parkton	\$ -		
Town of Pembroke	\$ -		
Town of Maxton	\$ -		
Town of Rowland	\$ -		
Town of Fairmont	\$ -		

ROBESON COUNTY, NORTH CAROLINA

Outstanding Debt Ratios
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government Debt	Ratio of Outstanding Debt to Personal Income	Total Outstanding Debt per Capita
	General Obligation Bonds	Installment Financing	Qualified Bonds	General Obligation Bonds	Installment Financing			
2012	-	25,154,661	9,471,685	18,846,500	-	53,472,846	15.66%	2,104
2013	-	23,785,038	8,770,077	18,247,500	-	50,802,615	14.09%	1,889
2014	-	23,059,600	-	17,182,543	-	40,242,143	11.06%	1,478
2015	-	21,531,044	7,366,866	16,300,442	-	45,198,352	12.13%	1,616
2016	-	19,998,972	6,665,259	15,082,056	-	41,746,287	10.93%	1,457
2017	-	18,463,301	5,963,652	13,839,461	-	38,266,414	10.02%	1,323
2018	-	16,923,945	5,262,046	12,571,688	-	34,757,679	8.76%	1,159
2019	-	19,048,854	4,560,441	11,349,814	-	30,398,668	9.78%	1,303
2020	-	33,736,519	3,858,835	10,127,575	-	43,864,094	14.12%	1,880
2021	-	31,964,067	3,157,228	8,879,978	-	40,844,045	12.26%	1,646

Population data is shown on the Demographic Statistics schedule.

Personal income was determined by multiplying population by per capita income, as shown on the Demographic Statistics schedule.

ROBESON COUNTY, NORTH CAROLINA

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (2) (Thousands of Dollars)	Per Capita Income (2)	Unemployment Rate (3)	Robeson County Public School Enrollment (4)
2012	134,341	3,414,277	25,415	13.9%	23,211
2013	134,010	3,604,735	26,899	13.0%	23,647
2014	133,661	3,638,386	27,221	9.3%	23,088
2015	133,257	3,727,598	27,973	9.1%	22,970
2016	133,354	3,819,792	28,644	7.3%	23,239
2017	132,020	3,819,339	28,930	6.1%	22,593
2018	132,231	3,966,930	30,000	6.4%	22,098
2019	131,600	4,037,225	30,678	6.2%	21,447
2020	131,315	3,880,802	29,438	11.2%	21,666
2021	115,863	4,298,022	33,062	7.2%	21,489

Source: (1) Office of Budget and Management for the State of North Carolina.

(2) Bureau of Economic Analysis Information.

(3) Bureau of Labor Statistics, Unemployment Rates for Metropolitan Areas, Annual Average Rankings

(4) Robeson County School Administration.

ROBESON COUNTY, NORTH CAROLINA
 Principal Employers For the Year
 Fiscal Years Ended June 30, 2012 through June 30, 2021

Employer	Type of Enterprise	Fiscal Year 2021		
		Employees	Rank	Percentage of Total County Employment
Mountaire Farms of NC Inc.	Manufacturing	1000+	1	> 3.00 %
Public Schools of Robeson County	Educational Services	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Health Care & Social Assistance	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
Wal-Mart Associates Inc.	Retail Trade	1000+	5	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	1000+	6	> 3.00 %
UNC at Pembroke	Educational Services	1000+	7	> 3.00 %
Food Lion	Retail Trade	250-499	8	1.5%-3.00%
BB&T	Finance & Insurance	250-499	9	1.5%-3.00%
Cynthia Quarles	Manufacturing	250-499	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2020		
		Employees	Rank	Percentage of Total County Employment
Mountaire Farms of NC Inc.	Manufacturing	1000+	1	> 3.00 %
Public Schools of Robeson County	Educational Services	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Health Care & Social Assistance	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Educational Services	1000+	5	> 3.00 %
Wal-Mart Associates Inc.	Retail Trade	500-999	6	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	7	1.5%-3.00%
Two Hawk Employment Services LLC	Professional & Business Services	500-999	8	1.5%-3.00%
BB&T	Finance & Insurance	500-999	9	1.5%-3.00%
McDonalds	Accommodation & Food Services	500-999	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA

Principal Employers For the Year

Fiscal Years Ended June 30, 2012 through June 30, 2021

Employer	Type of Enterprise	Fiscal Year 2019		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Mountaire Farms of NC Inc.	Manufacturing	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Education & Health Services	1000+	5	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	1.5%-3.00%
Wal-Mart Associates Inc.	Trade, Transportation, & Utilities	500-999	7	1.5%-3.00%
Two Hawk Employment Services LLC	Professional & Business Services	500-999	8	1.5%-3.00%
BB&T	Financial Activities	500-999	9	1.5%-3.00%
McDonalds	Leisure & Hospitality	250-499	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2018		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Mountaire Farms of NC Inc.	Manufacturing	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Education & Health Services	1000+	5	> 3.00 %
Wal-Mart Associates Inc.	Trade, Transportation, & Utilities	500-999	6	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	7	1.5%-3.00%
Two Hawk Employment Services LLC	Professional & Business Services	500-999	8	1.5%-3.00%
BB&T	Financial Activities	500-999	9	1.5%-3.00%
NC Dept of Public Safety	Public Administration	500-999	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA

Principal Employers For the Year

Fiscal Years Ended June 30, 2012 through June 30, 2021

Employer	Type of Enterprise	Fiscal Year 2017		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Mountaire Farms of NC Inc.	Manufacturing	1000+	2	> 3.00 %
Southeastern Regional Medical Center Robeson County	Education & Health Services	1000+	3	> 3.00 %
Wal-Mart Associates Inc.	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Trade, Transportation & Utilities	500-999	5	1.5%-3.00%
Campbell Soup Supply Company LLC	Education & Health Services	500-999	6	1.5%-3.00%
Two Hawk Employment Services LLC	Manufacturing	500-999	7	1.5%-3.00%
The Staffing Alliance LLC	Professional & Business Services	500-999	8	1.5%-3.00%
BB&T	Professional & Business Services	500-999	9	1.5%-3.00%
	Financial Activities	500-999	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2016		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Moutaire Farms of NC Inc.	Manufacturing	1000+	2	> 3.00 %
Southeastern Regional Medical Center Robeson County	Education & Health Services	1000+	3	> 3.00 %
UNC at Pembroke	Public Administration	1000+	4	> 3.00 %
Wal-Mart Associates Inc.	Education & Health Services	1000+	5	> 3.00 %
Primary Health Choice Inc	Trade, Transportation & Utilities	1000+	6	> 3.00 %
Branch Banking & Trust	Education & Health Services	500-999	7	1.5%-3.00%
Campbell Soup Supply Company LLC	Financial Activities	500-999	8	1.5%-3.00%
Kaysner-Roth Corporation	Manufacturing	500-999	9	1.5%-3.00%
	Manufacturing	500-999	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA

Principal Employers For the Year

Fiscal Years Ended June 30, 2012 through June 30, 2021

Employer	Type of Enterprise	Fiscal Year 2015		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	2	> 3.00 %
Moutaire Farms of NC Inc.	Manufacturing	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Education & Health Services	1000+	5	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	> 3.00 %
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	7	> 3.00 %
Primary Health Choice Inc	Education & Health Services	500-999	8	> 3.00 %
Branch Banking & Trust	Financial Activities	500-999	9	1.5%-3.00%
Kaysen-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2014		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	2	> 3.00 %
Moutaire Farms of NC Inc.	Manufacturing	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Education & Health Services	1000+	5	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	1.5%-3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	7	1.5%-3.00%
Two Hawk Employment Services Llc	Professional & Business Services	500-999	8	1.5%-3.00%
Branch Banking & Trust	Financial Activities	500-999	9	1.5%-3.00%
Kaysen-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA

Principal Employers For the Year

Fiscal Years Ended June 30, 2012 through June 30, 2021

Employer	Type of Enterprise	Fiscal Year 2013		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	2	> 3.00 %
Moutaire Farms of NC Inc.	Manufacturing	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
UNC at Pembroke	Education & Health Services	500-999	5	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	1.5%-3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	7	1.5%-3.00%
Branch Banking & Trust	Financial Activities	500-999	8	1.5%-3.00%
Kaysen-Roth Corporation	Manufacturing	500-999	9	1.5%-3.00%
Two Hawk Employment Services Llc	Professional & Business Services	500-999	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2012		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1000+	1	> 3.00 %
Moutaire Farms of NC Inc.	Manufacturing	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Education & Health Services	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
OSC -Central Payroll	Public Administration	500-999	5	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	1.5%-3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	7	1.5%-3.00%
Branch Banking & Trust	Financial Activities	500-999	8	1.5%-3.00%
Robeson Community College	Education & Health Services	500-999	9	1.5%-3.00%
Kaysen-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA
 Construction Values And Bank Deposits
 Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Bank Deposits (000 Omitted) **	1,427,386	1,262,940	1,061,369	1,027,727	991,536	978,945	972,169	976,246	1,007,012	1,063,621
Commercial Construction: ***										
Number of Units	50	54	45	24	45	42	61	93	74	78
Value	23,524,776	29,664,213	23,491,047	5,523,223	49,248,237	66,254,788	24,473,742	27,754,309	14,238,526	15,547,914
Residential Construction: ***										
Number of Units	134	162	122	87	101	72	119	98	102	115
Value	36,905,961	46,390,020	32,026,414	16,914,021	20,266,202	13,977,349	23,700,736	16,577,868	17,980,361	20,224,870

Source : N. C Banking Commission **

Source: U. S. Department of Commerce ***

ROBESON COUNTY, NORTH CAROLINA

Operating Indicators by Function

Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full-Time County Employees:										
General government	656	649	642	639	657	603	676	1,122	934	737
Public Safety										
Sheriff	119	119	118	122	116	116	105	138	118	122
Civilians	12	13	16	22	22	13	10	17	11	13
JUV	10	10	10	10	10	10	10	10	10	9
Jail	85	88	87	81	83	80	82	6	8	71
Civilians	4	5	5	5	5	9	7	95	76	9
Fire	4	4	4	4	4	4	3	6	4	5
EMS	63	76	62	84	81	59	57	71	59	99
Culture and recreation	9	11	8	9	8	10	10	11	11	14
Water	46	45	44	44	44	43	42	48	46	46
Solid Waste	26	24	25	26	24	18	21	21	18	21
Libraries:										
Number of Libraries	7	7	7	7	7	7	7	7	7	7
Number of Volumes	157,144	152,713	150,918	155,076	126,712	121,880	216,971	236,186	182,467	317,020*
Book Mobile / Transit Van	1	1	1	1	1	1	0	1	1	2
Education:										
Number of Schools	42	42	42	42	42	42	42	40	36	36
Number of Teachers	1,686	1,625	1,620	1,535	1,667	1,668	1,672	1,512	1,426	1,379
Number Students	23,211	23,647	23,088	22,970	23,239	22,593	22,188	24,000	21,064	21,489

* Total includes electronic resources

Source:

Robeson County Finance Department

Robeson County Public Library

Robeson County Board of Education

ROBESON COUNTY, NORTH CAROLINA

Operating Indicators by Function Including Capital Assets
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Emergency Operations Center (EOC)										
Calls rec'd for Law Enforcement	54,665	63,013	56,979	57,254	67,692	55,090	66,608	67,060	56,180	56,305
Calls rec'd for EMS - Ambulance	21,892	23,039	21,058	21,451	24,247	24,365	24,549	24,244	28,130	33,193
Calls rec'd for Fire	6,165	6,046	5,040	6,710	7,708	6,866	7,394	7,552	7,148	8,391
Fire										
Inspections	175	242	202	196	215	185	194	136	186	228
Number of Stations	32	32	32	32	32	35	33	27	31	28
Number of Firemen and Officers	902	945	1,007	1,010	1,092	1,036	1,042	832	1,020	816
Solid Waste										
Refuse collected (tons/day)	370.2	329.9	349.6	353.8	397.0	413.6	439.13	126.8	346.1	369.8
Dumpster/Compaction Sites	16	18	20	20	20	21	21	21	21	21
Collection Trucks	3	4	4	7	7	10	10	10	12	14
Culture and recreation										
Field Rentals	281	279	280	268	272	274	271	245	245	158
Community Center admissions	1,678	1,623	1,614	1,606	1,642	1,645	1,638	1,632	1,632	1,294
Water										
New connections	298	283	324	259	270	296	270	280	229	442
Water mains breaks	46	40	62	58	0	21	12	10	18	43
Average daily consumption (thousands of gallons)	14.2MGD	13.567MGD	12.978MGD	13.874MGD	14.252MGD	9.941MGD	15.00MGD	17.00 MGD	5.21MGD	11.20MGD

Sources: Various government departments

Note: Indicators are not available for the general government function.

Compliance Section

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprises Robeson County's basic financial statements, and have issued our report thereon dated March 21, 2022. Our report includes a reference to other auditors who audited the financial statements of the Robeson County Housing Authority, as described in our report on Robeson County, North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Robeson County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Robeson County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Robeson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

W Greene PLLC

Whiteville, North Carolina
March 21, 2022

**Report on Compliance for Each Major Federal Program; Report on
Internal Control Over Compliance; In Accordance with OMB Uniform Guidance;
and the State Single Audit Implementation Act**

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major federal programs for the year ended June 30, 2021. Robeson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Robeson County, North Carolina's basic financial statements include the operations of Robeson County Housing Authority, which received \$1,974,257 in federal awards which is not included in the schedule during the year ended June 30, 2021. Our audit, described below, did not include the operations of Robeson County Housing Authority because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Robeson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Robeson County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Robeson County's compliance.

Opinion on Each Major Federal Program

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Robeson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robeson County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency *in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

W GREENE PLLC

Whiteville, North Carolina
March 21, 2022

**Report on Compliance For Each Major State Program; Report on
Internal Control Over Compliance; In Accordance with OMB Uniform Guidance;
and the State Single Audit Implementation Act**

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on Compliance for Each Major State Program

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major state programs for the year ended June 30, 2021. Robeson County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Robeson County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the *State Single Audit Implementation*

Act. Those standards, Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Robeson County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Robeson County's compliance.

Opinion on Each Major State Program

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Robeson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robeson County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

W Greene PLLC

Whiteville, North Carolina
March 21, 2022

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2021

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance to GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(s) identified

_____ Yes X None

Noncompliance material to financial statements noted

_____ Yes X No

ROBESON COUNTY, NORTH CAROLINA

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2021

SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(s) identified _____ Yes X None

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of major federal programs:

<u>CFDA#</u>	<u>Names of Federal Program or Cluster</u>
10.557	Supplemental Nutrition Program Women, Infants, Children
93.563	Child Support Enforcement
93.568	Low Income Home Energy Assistance
93.778	Medical Assistance Program
10.561	Supplemental Nutrition Assistance Program
93.917	HIV Care Formula Grant - Ryan White Care Act

Dollar threshold used to distinguish between Type A and Type B Programs \$ 750,000

Auditee qualified as low-risk auditee? _____ Yes X No

ROBESON COUNTY, NORTH CAROLINA

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2021

SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)

State Awards

Internal control over major State programs:

Material weakness(es) identified? Yes No

Significant deficiency(s) identified Yes None

Type of auditor's report issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act Yes No

Identification of major state programs:

Program Name

- Public School Building Capital Fund
- Essential Single-Family Rehabilitation
- State Child Welfare/CPS/CS LD
- APS/CPS Care COVID19
- Nurse Family Partnership
- School Nurse Funding Initiative

State Administrative Matching Grants for Child Support Enforcement (CFDA #93.563), and Medical Assistance Program (CFDA #93.778) are State matches on federal programs. Therefore, they have been included in the list of major federal programs

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2021



SECTION II. FINANCIAL STATEMENT FINDINGS

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2021

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2021

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS
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None Reported.



ROBESON COUNTY

Board of Commissioners

Commissioners

Jerry Stephens, Chairman
Lance Herndon, Vice-Chairman

Pauline Campbell
Raymond Cummings

Faline Dial
David Edge

Roger Oxendine
Tom Taylor

Kellie Hunt Blue, County Manager

Gary Locklear
County Attorney

Hope Brayboy
Deputy Clerk to the Board

Tammy Freeman
Clerk to the Board

Corrective Action Plan
For the Fiscal Year Ended June 30, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS

None Reported

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS

None Reported

ROBESON COUNTY, NORTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2021

Finding: 2020-001

Status: Corrected

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
Federal Awards:						
<u>U.S. Department of Agriculture</u>						
<u>Food and Nutrition Service</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	XXXX	1,711,357	-	-	1,711,357
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Public Health:						
Administration:						
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	XXXX	818,777	-	-	-
Total U.S. Dept. of Agriculture			2,530,134	-	-	1,711,357
<u>U.S. Department of Housing and Urban Development</u>						
<i>Passed-through the N.C. Dept. of Commerce</i>						
Community Development Block Grant, State's Program and Non-Entitlement Grants in Hawaii	14.228	XXXX	153,193	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Public Health:						
Emergency Solutions Grant Program	14.241	XXXX	425,819	-	-	-
Total U.S. Department of Housing and Urban Development			579,012	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Dept. of Transportation</u>						
<i>Passed-through the N.C. Department of Transportation:</i>						
Nonurbanized Area Formula Program	20.509		703,972	-	-	-
Buses & Bus Facilities Formula, Competitive, & Low or No Emissions Program	20.526		-	-	-	-
State & Community Highway Safety Program	20.600		172,386	-	-	-
Total U.S. Dept. of Transportation			876,358	-	-	-
<u>U.S. Dept. of Homeland Security</u>						
<i>Passed-through the N.C. Department of Public Safety:</i>						
Disaster Grants - Public Assistance (Presidentially)						
Declared Disasters - Hurricane Matthew	97.036		-	-	-	-
Declared Disasters - Hurricane Matthew	97.036		-	-	-	-
Declared Disasters - Hurricane Florence	97.036		-	-	-	-
Declared Disasters - Hurricane Dorian	97.036		-	-	-	-
Total			-	-	-	-
Hazard Mitigation Grant - Hurricane Matthew	97.039		373,293	124,431	-	-
Hazard Mitigation Grant - Hurricane Florence	97.039		251,455	83,819	-	-
Hazard Mitigation Grant - Elevation	97.039		-	-	-	-
Hazard Mitigation Grant - Reconstruction	97.039		-	-	-	-
Hazard Mitigation Grant - Acquisition	97.039		-	-	-	-
Total			624,748	208,250	-	-
Total U.S. Dept. of Homeland Security			624,748	208,250	-	-
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget & Management:</i>						
NC Pandemic Recovery Office						
Coronavirus Relief Fund	21.019		-	-	-	-
Passed through NC Dept. of Health & Human Services						
Division of Public Health						
Coronavirus Relief Fund	21.019		163,619	-	-	-
Total U.S. Dept. of Treasury			163,619	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Election Assistance Commission</u>						
<i>Passed-through the NC State Board of Elections:</i>						
2020 Supplemental COVID-19 Election Security Grants	90.404		-	-	-	-
Total Election Assistance Commission			-	-	-	-
<u>U.S. Department of Health & Human Services</u>						
<u>Centers for Disease Control and Prevention</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
<i>Division of Public Health:</i>						
Public Health Emergency Preparedness COVID-19 Hospital Preparedness Program (HPP) & Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.069	XXXX	43,989	-	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.074	XXXX	-	-	-	-
Family Planning Services	93.116	XXXX	24,712	-	-	-
Immunization Cooperation Agreements	93.217	XXXX	90,551	-	-	-
State Based Tobacco Control Programs - Financed in part by 2018 Prevention and Public Health Funds (PPHF)	93.268	XXXX	475,237	-	-	-
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.305	XXXX	4,730	-	-	-
National & State Tobacco Control Program Maternal, Infant, and Early Childhood Home Visiting Grant	93.323	XXXX	566,464	-	-	-
AFDC Payments & Penalties	93.387	XXXX	55,338	-	-	-
HIV Care Formula Grants - Ryan White Care Act	93.870	XXXX	392,298	-	-	-
HIV Prevention Activities Health Dept. Based	93.560	XXXX	-	-	-	-
Preventive Health & Health Services Block Grant	93.917	XXXX	444,620	-	-	-
Maternal and Child Health Services Block Grant	93.940	XXXX	134,196	-	-	-
	93.991	XXXX	22,303	-	-	-
	93.994	XXXX	337,707	63,348	-	-
<u>Administration for Children and Families</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
<i>Division of Social Services:</i>						
<u>Foster Care and Adoption Programs Cluster (Note 3)</u>						
Title IV-E Foster Care - Administration	93.658	XXXX	917,055	171,266	-	745,520
Title IV-E Adoption Assistance - Administration	93.659	XXXX	182,583	-	-	182,583
Foster Care	N/A	XXXX	413,097	152,816	-	14,069
Total Foster Care and Adoption Programs Cluster (Note 3)			1,512,735	324,082	-	942,172

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>						
<u>Administration for Children and Families (Continued)</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Promoting Safe and Stable Families	93.556	XXXX	85,041	-	-	-
Division of Social Services:						
Temporary Assistance for Needy Families (TANF) Cluster						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	1,960,664	-	-	2,409,881
Division of Public Health:						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	36,285	-	-	-
Total TANF Cluster			1,996,949	-	-	2,409,881
Division of Social Services:						
Child Support Enforcement	93.563	XXXX	2,214,651	1,746	-	1,139,135
Refugee and Entrant Assistance Admin	93.566	XXXX	737	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568	XXXX	180,203	-	-	-
Energy Assistance Payments	93.568	XXXX	797,006	-	-	-
Crisis Intervention Program	93.568	XXXX	512,146	-	-	-
LIEAP COVID-19	93.568	XXXX	459,607	-	-	-
Total Low-Income Home Energy Assistance			1,948,962	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645	XXXX	38,924	-	-	12,975
SSBG	93.667	XXXX	883,868	500	-	247,563
John Chafee Foster Care Prog. Successful Transition to Adulthood	93.674	XXXX	29,999	7,500	-	-
Independent Living Transition - Direct	93.674	XXXX	11,623	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>						
<u>Administration for Children and Families (Continued)</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Subsidized Child Care (Note 3)						
<u>Child Care Development Fund Cluster:</u>						
Division of Social Services:						
Child Care Development Fund-Administration	93.596	XXXX	280,480	-	-	-
Division of Child Development:						
Total Child Care Fund Cluster			280,480	-	-	-
Total Subsidized Child Care Cluster (Note 3)			280,480	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778	XXXX	4,334,663	26,455	-	1,705,513
Total Medical Assistance Program			4,334,663	26,455	-	1,705,513
Division of Social Services:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	58,161	1,518	-	9,821
Total State Children's Insurance Program - N.C. Health Choice			58,161	1,518	-	9,821
Total U.S. Dept. of Health and Human Services						
			15,988,938	425,149	-	6,467,060
Total Federal Awards						
			20,762,809	633,399	-	8,178,417

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
State Awards:						
<u>N.C. Housing Finance Agency:</u>						
Essential Single-Family Rehabilitation		XXXX	-	395,120	-	-
Total N.C. Housing Finance Agency			-	395,120	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
DCD Smart Start		XXXX	-	57,062	-	-
ST Child Welfare/CPS/CS LD		XXXX	-	228,705	-	-
County Funded Programs		XXXX	-	-	-	3,112,798
Energy Assistance		XXXX	-	9,584	-	-
Non-Allocating County Cost		XXXX	-	-	-	1,323,893
APS/CPS Care COVID 19		XXXX	-	210,806	-	3,209
Wrk Frt Non Reimbursable		XXXX	-	-	-	684,481
AFDC Incentive		XXXX	-	-	-	-
Direct Benefit Payments:						
F/C at Risk Maximization		XXXX	-	7,049	-	2,535
Foster Care Stipend		XXXX	-	84,400	-	-
Foster Care at Risk		XXXX	-	2,718	-	415
SFHF Maximization		XXXX	-	83,087	-	83,087
State Foster Home		XXXX	-	87,459	-	87,458
Extended Foster Care Maximization Non IV-E Programs		XXXX	-	6,974	-	-
Extended Foster Care>20 Stipend		XXXX	-	6,400	-	-
Total Division of Social Service			-	784,244	-	5,297,876

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Health and Human Services (Continued)</u>						
Division of Public Health:						
Other Receipts/State Supported Expenditures						
Food and Lodging Fees		XXXX	-	19,296	-	-
Aid-to-Counties		XXXX	-	136,603	-	-
General Communicable Disease Control		XXXX	-	5,172	-	-
Child Health		XXXX	-	62,984	-	-
Family Planning - State		XXXX	-	62,275	-	-
HIV/STD State		XXXX	-	13,618	-	-
Healthy Communities		XXXX	-	22,612	-	-
Maternal Health		XXXX	-	111,434	-	-
Nurse Family Partnership		XXXX	-	251,951	-	-
School Nurse Funding Initiative		XXXX	-	250,000	-	-
STD Drugs		XXXX	-	930	-	-
Tuberculosis Control		XXXX	-	68,203	-	-
TPPI - Adolescent Pregnancy Prevention Program		XXXX	-	114,581	-	-
Women's Health Service Fund		XXXX	-	16,405	-	-
Total Division of Public Health			-	1,136,064	-	-
Total N. C. Department of Health and Human Services			-	1,920,308	-	5,297,876
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund		XXXX	-	313,545	-	-
Total N.C. Dept. of Public Instruction			-	313,545	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2021

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Public Safety</u>						
Disaster Recovery Act of 2019		XXXX	-	-	-	-
Total N.C. Dept. of Public Safety			-	-	-	-
<u>N.C. Dept. of Transportation</u>						
Transit Development Program		DOT-11	-	10,543	-	-
Rural Capital Program		DOT-14	-	34,992	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	-	-	-
- ROAP Rural General Public Program		DOT-16CL	-	-	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	-	-	-
Total ROAP Cluster			-	-	-	-
Total N.C. Dept. of Transportation			-	45,535	-	-
<u>N.C. Rural Infrastructure Authority</u>						
Building Reuse Program		XXXX	-	-	-	-
Total State Awards			-	2,674,508	-	5,297,876
Total Federal and State Awards			20,762,809	3,307,907	-	13,476,293

ROBESON COUNTY, NORTH CAROLINA

Notes to Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2021

I. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Robeson County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Robeson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Robeson County.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND INDIRECT COST RATE

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Robeson County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

III. CLUSTER OF PROGRAMS

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Foster Care and Adoption.

IV. BENEFIT PAYMENTS ISSUED BY THE STATE

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determination that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Federal</u>	<u>State</u>
Special Supplemental Nutrition Program for Women, Infant and Children	10.557	\$ 3,190,407	\$ -
Supplemental Nutrition Assistance Program	10.551	100,351,586	-
Temporary Assistance for Needy Families	93.558	1,324,535	124,184
Adoption Assistance	93.659	1,283,419	232,594
Foster Care - Title IV-E	93.658	1,106,531	297,725
Medical Assistance Program	93.778	274,496,626	105,785,726
Children's Health Insurance Program	93.767	2,234,573	434,080
Child Welfare Services Adoption			461,598
State/County Special Assistance Program			1,021,563