

**ROBESON COUNTY, NORTH CAROLINA**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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## ***Introductory Section***

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

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

January 27, 2023

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

The Comprehensive Annual Financial Report of the County of Robeson, North Carolina for fiscal year 2022 is presented herewith for your review. This report is presented by the management of the County of Robeson (the County), 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 is to provide reasonable assurance that the financial statements of the County, for fiscal year 2022, 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, 2022 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 requires 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, the largest municipality in the county, 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 2020 census, Robeson County is the only county in North Carolina with a plurality of Native American residents, comprising nearly 44% of the population of the county.

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. Portions of the county are within a 30-minute commute to Fayetteville and Ft. Bragg. 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:

- Wilmington, NC – 1 hour
- Raleigh, NC - 1.5 hours
- Charlotte, NC – 2 hours
- Washington, D.C. - 5 hours
- Memphis, TN – 9 hours
- Cleveland, OH – 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, Prestage Foods, and Pepsi Bottling Ventures. 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. In addition to the Hospital, Southeastern Health operates a 'Health Park' which hosts an outpatient facility. We are also proud of the Robeson County Health Department which was established in 1912. It is recognized as 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 848 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.

Robeson County includes the major junction 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. It is also worth noting that the I-295 (Fayetteville Outer Loop) extension project which will run through the northern portion of the county near Parkton will make it much easier to commute to Fayetteville and Ft. Bragg. Another asset of this project is the additional interstate connection the area will have with I-95.

Industrial recruitment is handled by the county's Economic Development Office. For the period July 1, 2021 to June 30, 2022, businesses have announced nearly \$37 million of investments in Robeson County. These investments will lead to the creation of approximately 182 jobs. Air Production & Service Inc is expanding, creating at least 14 new jobs and investing \$2.75 million in Robeson County. Atlantic Building Components has announced that it is building a new manufacturing facility in Fairmont, investing \$6 million dollars and creating 105 new jobs. Asbury Graphite is expanding its Lowe Road facility, investing \$17 million and creating 22 new jobs. BIOPHIL Natural Fibers plans to open a new \$11 million facility in Lumberton, creating 41 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 6.2% for 2022 which has decreased from 7.2% 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 is now up and running. This facility is designed to be operational in the event of a major natural disaster such as a hurricane. The facility is also tested and operated by E-911 once a month, for a 24-hour period. 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 has implemented the conversion of the Sheriff's Office over to the NC Viper Radio System (800 MHz) for daily operations. Now that it's completed, departments of EMS, Fire, and Sheriff can 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.

The Department of Social Services operates 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 significant amount of money on utility bills as compared to an average building without this certification.

The Robeson County Administration Center (RCAC), located in Lumberton directly behind the county courthouse 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 also is more convenient for Robeson County citizens to have access to these services in one place.

## **FINANCIAL INFORMATION**

During the current fiscal year, county administration and commissioners approved financial policy maintaining expenses close to the previous year’s levels, 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 (39.61% 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 comprehensive annual financial report CAFR) for the fiscal year ended June 30, 2021. This was the ninth 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 CAFR 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 CAFR 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





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Robeson County  
North Carolina**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morrill*

Executive Director/CEO



# Robeson County, North Carolina Board of County Commissioners 2021 - 2022



**Wixie Stephens**  
Board Chair  
District 1



**Tom Taylor**  
Vice Chairman  
District 7



**Pauline Campbell**  
District 2



**John Cummings**  
District 3



**Faline Dial**  
District 4



**Judy Sampson**  
District 5

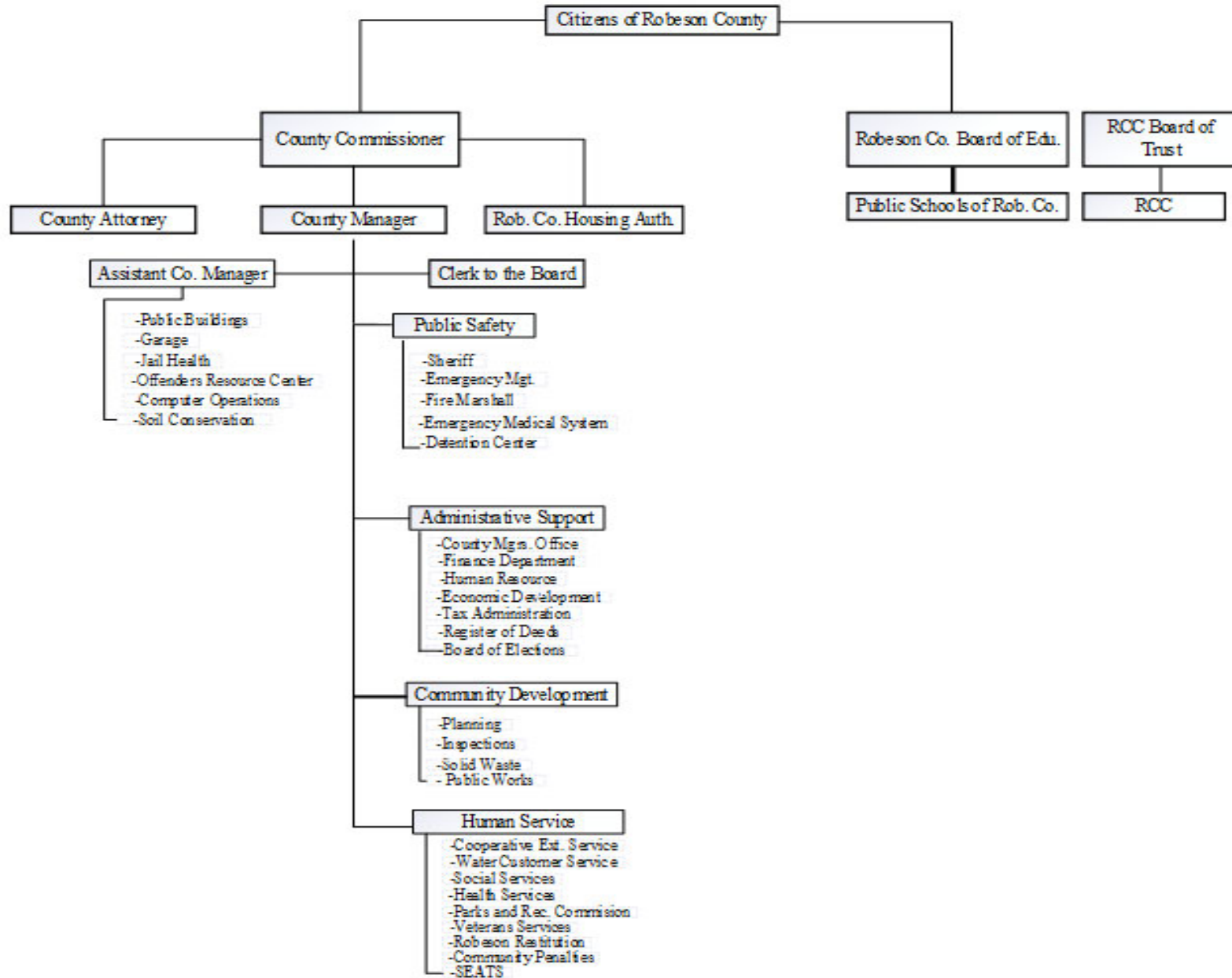


**David Edge**  
District 6



**Lance Herndon**  
District 8

**Robeson County Government  
Organizational Structure**





## ***Financial Section***

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## **Independent Auditor's Report**

To the Board of County Commissioners  
Robeson County, North Carolina

### **Report on the Audit of Financial Statements**

#### **Opinions**

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based upon our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position 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 June 30, 2022, 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.

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 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.

## **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Robeson County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Responsibilities of Management for the Audit of 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about Robeson County's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, and *Governmental Auditing Standards*, we

- exercised professional judgment and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Robeson County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Robeson County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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's Schedules of the County's Proportionate Share of the 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 Other Postemployment Benefits' Schedule of Changes in the Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a required 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 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 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 combining and individual fund financial statements, budgetary schedules, other schedules, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This 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 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.



**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory information and the statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2023 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 of that 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 the effectiveness of Robeson County's 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  
January 27, 2023

## Management's Discussion and Analysis

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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, 2022. 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

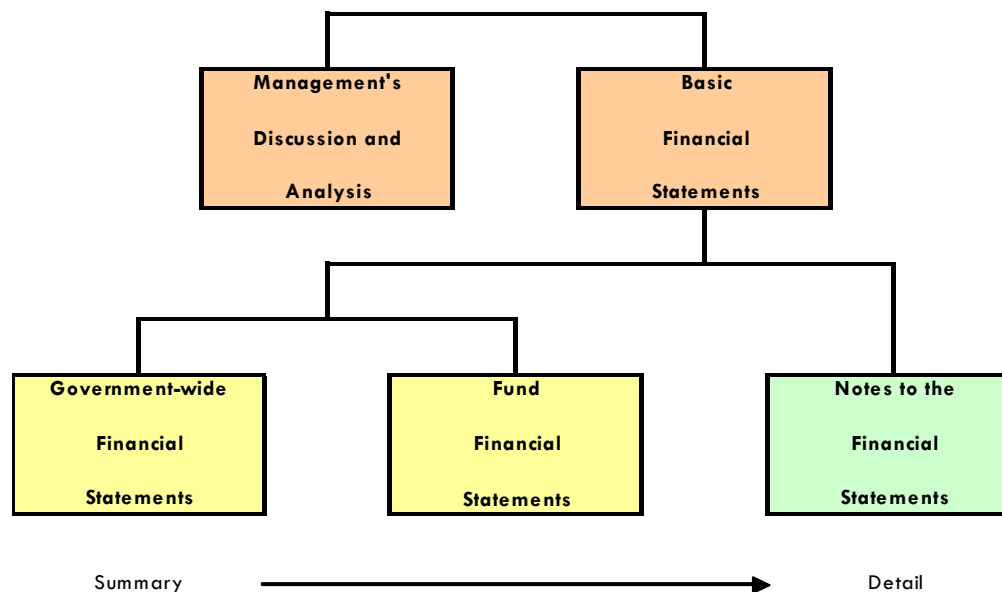
- The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$58,805,914 (net position).
- The government's total net position increased by \$12,012,957 due to increases in both governmental and business type activities net position.
- As of the close of the current fiscal year, Robeson County's governmental funds reported combined ending fund balances of \$69,792,859, an increase of \$10,170,861 in comparison with the prior year.
- At the end of the current fiscal year, fund balance available for the General Fund was \$54,877,488, or 39.97 percent of total general fund expenditures for the fiscal year.
- Robeson County's total debt decreased by \$7,654,464 during the current fiscal year, which occurred mainly due to decreases in pension 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)

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### Basic Financial Statements

The first two statements (pages 36 through 41) 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 42 through 63) 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 36 through 41 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)

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**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 64 through 120 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 122 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 \$58,805,914 as of June 30, 2022. The County's net position increased by \$12,012,957 for the fiscal year ended June 30, 2022. However, the largest portion (89.19%) 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 \$13,841,900 (23.53%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (-12.72%) or negative \$7,480,321 is unrestricted.

Management’s Discussion and Analysis (Continued)

Robeson County's Net Position

Figure 2

	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 93,880,291	\$ 86,181,148	\$ 28,794,042	\$ 21,921,905	\$ 122,674,333	\$ 108,103,053
Capital assets	52,394,681	52,419,118	36,735,003	39,608,152	89,129,684	92,027,270
Total assets	146,274,972	138,600,266	65,529,045	61,530,057	211,804,017	200,130,323
Deferred outflows of resources	3,124,818	28,259,650	2,054,087	1,961,187	33,302,205	30,220,837
Total assets and deferred outflows of resources	177,523,090	166,859,916	67,583,132	63,491,244	245,106,222	230,351,160
Long-term liabilities outstanding	126,388,652	134,581,111	26,224,035	25,692,963	152,612,687	160,274,074
Other liabilities	975,910	972,050	1,602,742	1,483,990	2,578,652	2,456,040
Total liabilities	127,364,562	135,553,161	27,826,777	27,176,953	155,191,339	162,730,114
Deferred inflows of resources	29,632,423	20,279,949	1,476,546	548,140	31,108,969	20,828,089
Total liabilities and deferred inflows of resources	156,996,985	155,833,110	29,303,323	27,725,093	186,300,308	183,558,203
Net position:						
Net investment in capital assets	23,331,121	20,455,051	29,113,214	30,701,468	52,444,335	51,156,519
Restricted	13,841,900	13,349,575	-	-	13,841,900	13,349,575
Unrestricted	(16,646,916)	(22,777,820)	9,166,595	5,064,683	(7,480,321)	(17,713,137)
Total net position	\$ 20,526,105	\$ 11,026,806	\$ 38,279,809	\$ 35,766,151	\$ 58,805,914	\$ 46,792,957

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 95.17%, compared to 95.91% in prior year.
- Increased charges for services revenue due to Self-Insured Employee Health Insurance
- Increased Sales Tax Revenue
- 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 Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 13,738,921	\$ 13,399,182	\$ 26,831,547	\$ 24,391,988	\$ 40,570,468	\$ 37,791,170
Operating grants and contributions	40,096,655	37,659,451	1,613,689	1,524,165	41,710,344	39,183,616
Capital grants and contributions	-	-	246,774	468,093	246,774	468,093
General Revenues						
Property taxes	67,024,756	63,962,568	-	-	67,024,756	63,962,568
Local Option sales taxes	32,256,511	31,160,868	-	-	32,256,511	31,160,868
Other taxes	378,424	212,606	279,335	302,313	657,759	514,919
Other	2,686,950	2,185,376	91,235	487,141	2,778,185	2,672,517
Total revenues	156,182,217	148,580,051	29,062,580	27,173,700	185,244,797	175,753,751
Expenses:						
Governing body	20,704,465	18,614,483	-	-	20,704,465	18,614,483
Public Safety	43,178,669	39,866,553	-	-	43,178,669	39,866,553
Economic and Physical Development	3,350,898	5,489,602	-	-	3,350,898	5,489,602
Human Services	54,101,049	55,016,413	-	-	54,101,049	55,016,413
Cultural and Recreation	4,561,797	4,290,680	-	-	4,561,797	4,290,680
Education	20,218,156	19,342,399	-	-	20,218,156	19,342,399
Interest on Long-Term Debt	567,884	1,744,844	-	-	567,884	1,744,844
Water	-	-	16,418,326	17,250,865	16,418,326	17,250,865
Solid Waste	-	-	7,595,211	1,035,078	7,595,211	1,035,078
Housing	-	-	2,535,385	2,457,703	2,535,385	2,457,703
Total expenses	146,682,918	144,364,974	26,548,922	20,743,646	173,231,840	165,108,620
Increase(Decrease) in net position before transfers	9,499,299	4,215,077	2,513,658	6,430,054	12,012,957	10,645,131
Transfers	-	-	-	-	-	-
Change in net position	9,499,299	4,215,077	2,513,658	6,430,054	12,012,957	10,645,131
Net position, July 1 (consolidated)	11,026,806	6,811,729	35,766,151	29,336,097	46,792,957	36,147,826
Net position, June 30	\$ 20,526,105	\$ 11,026,806	\$ 38,279,809	\$ 35,766,151	\$ 58,805,914	\$ 46,792,957

**Governmental activities:** Governmental activities increased the County’s net position by \$9,499,299, thereby accounting for 79.08% of the total growth in the net position of Robeson County. Key elements of this increase are as follows:

- Increase in Property Tax and Sales Tax Revenue
- Maintaining the County’s high tax collection rate of 95.17%
- Managements proactive stance at monitoring spending across County departments to ensure compliance with the budget.

## Management's Discussion and Analysis (Continued)

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**Business-type activities:** Business-type activities increased the County's net position by \$2,513,658, thereby accounting for 20.92% of the total growth in the government's net position. Key elements of this increase are as follows:

- Increased revenue in the Water Fund
- Continued diligence in water and solid waste revenue collection and resolution of delinquent accounts with a focus by management on collecting current due charges.
- Continued demand for Water and Landfill Services

### 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 \$54,877,488, while total fund balance reached \$65,839,001. The County currently has an available fund balance of 39.97% of general fund expenditures, while total fund balance represents 47.95% of that same amount.

At June 30, 2022, the governmental funds of Robeson County reported a combined fund balance of \$67,792,859, an increase of \$10,170,861 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 \$9,166,595. 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, 2022, totals \$89,129,684 (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		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Land	\$ 2,837,660	\$ 2,837,660	\$ 2,406,723	\$ 2,406,723	\$ 5,244,383	\$ 5,244,383
Buildings	40,798,999	42,256,891	1,140,486	1,083,644	41,939,485	43,340,535
Equipment and Vehicles	8,758,022	7,324,567	330,051	257,789	9,088,073	7,582,356
Construction in Progress	-	-	622,639	653,323	622,639	653,323
Infrastructure Plant and Distribution Systems	-	-	32,235,104	35,206,673	32,235,104	35,206,673
<b>Total</b>	<b>\$ 52,394,681</b>	<b>\$ 52,419,118</b>	<b>\$ 36,735,003</b>	<b>\$ 39,608,152</b>	<b>\$ 89,129,684</b>	<b>\$ 92,027,270</b>

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, 2022, Robeson County had total long-term debt outstanding of \$152,592,903. Of this, 4.98% 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	
	2022	2021	2022	2021	2022	2021
Installment purchases	\$ 29,063,560	\$ 31,964,067	\$ -	\$ -	\$ 29,063,560	\$ 31,964,067
General Obligation Debt	-	-	7,602,006	8,879,977	7,602,006	8,879,977
Qualified School Construction Bonds	1,522,288	1,957,228	-	-	1,522,288	1,957,228
Qualified Zone Academy Bonds	933,333	1,200,000	-	-	933,333	1,200,000
Leases	144,186	-	920,108	-	1,064,294	-
Accrued Landfill Closure and Postclosure Care Costs	-	-	10,981,145	9,795,183	10,981,145	9,795,183
Compensated Absences	4,980,824	4,198,022	496,323	370,632	5,477,147	4,568,654
Total Pension Liability (LEOSSA)	5,908,611	5,649,759	-	-	5,908,611	5,649,759
Net Pension Liability (LGERs)	8,743,800	20,969,352	725,849	1,612,199	9,469,649	22,581,551
Net OPEB Liability	75,092,050	68,642,683	5,478,820	5,008,265	80,570,870	73,650,948
<b>Total</b>	<b>\$ 126,388,652</b>	<b>\$ 134,581,111</b>	<b>\$ 26,204,251</b>	<b>\$ 25,666,256</b>	<b>\$ 152,592,903</b>	<b>\$ 160,247,367</b>

Robeson County’s total debt decreased by \$7,654,464 during the past fiscal year, primarily due to a decrease in pension related liabilities 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 \$502,328,156. Robeson County does not have any authorized but un-issued debt at June 30, 2022.

Additional information regarding Robeson County’s long-term debt can be found in Note II beginning on page 109 of this report.

## Management's Discussion and Analysis (Continued)

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### Budget Highlights for the Fiscal Year Ending June 30, 2023

**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:

**Carla Kinlaw  
Robeson County  
Finance Director  
550 North Chestnut Street  
Lumberton, NC 28358  
Telephone: (910) 671-3038  
Fax: (910) 671-3010  
Email: [Carla.kinlaw@co.robeson.nc.us](mailto:Carla.kinlaw@co.robeson.nc.us)**

## ***Basic Financial Statements***

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**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Net Position  
June 30, 2022

	<b>Primary Government</b>			<b>Robeson County Public Library</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and Investments	\$ 55,751,293	\$ 25,339,509	\$ 81,090,802	\$ 427,678
Restricted Cash and Cash Equivalents	14,177,614	55,815	14,233,429	45,600
Accounts Receivables (Net):	16,105,164	1,935,719	18,040,883	-
Prepaid Insurance	-	40,036	40,036	-
Due from Other Funds	(510,761)	510,761	-	-
Due from Other Governments	7,799,429	21,502	7,820,931	-
Inventory	-	32,320	32,320	-
Net Pension Asset	124,996	-	124,996	-
Capital Assets				
Land, Nondepreciable Improvements, and Construction in Progress	2,837,660	3,029,362	5,867,022	14,230
Other Capital Assets, Net of Depreciation	49,557,021	33,705,641	83,262,662	584,017
Total Capital Assets	52,394,681	36,735,003	89,129,684	598,247
Right to Use Leased Assets, net of amortization	432,556	858,380	1,290,936	-
<b>Total Assets</b>	<b>146,274,972</b>	<b>65,529,045</b>	<b>211,804,017</b>	<b>1,071,525</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 31,248,118</b>	<b>\$ 2,054,087</b>	<b>\$ 33,302,205</b>	<b>\$ 188,766</b>

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Net Position (Continued)  
June 30, 2022

	<b>Primary Government</b>			<b>Robeson County Public Library</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	\$ 975,910	\$ 212,182	\$ 1,188,092	\$ 2,206
Unearned Revenue	-	6,757	6,757	-
Customer Deposits	-	1,383,803	1,383,803	-
Noncurrent Liabilities:				
Due Within One year	5,225,328	1,460,641	6,685,969	-
Due in More Than One year	31,418,863	18,558,725	49,977,588	51,495
Net Pension Liability - LGERS	8,743,800	725,849	9,469,649	123,301
Total Pension Liability - LEOSSA	5,908,611	-	5,908,611	-
Total OPEB Liability	75,092,050	5,478,820	80,570,870	-
<b>Total Liabilities</b>	<b>127,364,562</b>	<b>27,826,777</b>	<b>155,191,339</b>	<b>177,002</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>29,632,423</b>	<b>1,476,546</b>	<b>31,108,969</b>	<b>188,309</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	23,331,121	29,113,214	52,444,335	598,247
Restricted for:				
Stabilization by State Statute	10,960,842	-	10,960,842	-
Genealogy	-	-	-	23,175
Books	-	-	-	22,425
Capital Funds	-	-	-	-
School Capital Outlay	504,721	-	504,721	-
E-911	2,376,337	-	2,376,337	-
Unrestricted	(16,646,916)	9,166,595	(7,480,321)	251,133
<b>Total Net Position</b>	<b>\$ 20,526,105</b>	<b>\$ 38,279,809</b>	<b>\$ 58,805,914</b>	<b>\$ 894,980</b>

ROBESON COUNTY, NORTH CAROLINA  
Statement of Activities  
For The Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
General Government	\$ 20,704,465	\$ 262,239	\$ -	\$ -
Public Safety	43,178,669	13,023,408	-	-
Economic and Physical Development	3,350,898	-	-	-
Human Services	54,101,049	-	40,096,655	-
Cultural and Recreation	4,561,797	453,274	-	-
Education	20,218,156	-	-	-
Interest on Long-Term Debt	567,884	-	-	-
<b>Total Governmental Activities</b>	<b>146,682,918</b>	<b>13,738,921</b>	<b>40,096,655</b>	<b>-</b>
<b>Business-Type Activities:</b>				
Water	16,418,326	18,066,624	8,768	-
Solid Waste	7,595,211	8,007,723	-	-
Housing	2,535,385	757,200	1,604,921	246,774
<b>Total Business-Type Activities</b>	<b>26,548,922</b>	<b>26,831,547</b>	<b>1,613,689</b>	<b>246,774</b>
<b>Total Primary Government</b>	<b>173,231,840</b>	<b>40,570,468</b>	<b>41,710,344</b>	<b>246,774</b>

ROBESON COUNTY, NORTH CAROLINA  
Statement of Activities  
For The Year Ended June 30, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Robeson County Public Library
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
General Government	\$ (20,442,226)	\$ -	\$ (20,442,226)	\$ -
Public Safety	(30,155,261)	-	(30,155,261)	-
Economic and Physical Development	(3,350,898)	-	(3,350,898)	-
Human Services	(14,004,394)	-	(14,004,394)	-
Cultural and Recreation	(4,108,523)	-	(4,108,523)	-
Education	(20,218,156)	-	(20,218,156)	-
Interest on Long-Term Debt	(567,884)	-	(567,884)	-
<b>Total Governmental Activities</b>	<b>(92,847,342)</b>	<b>-</b>	<b>(92,847,342)</b>	<b>-</b>
<b>Business-Type Activities:</b>				
Water	-	1,657,066	1,657,066	-
Solid Waste	-	412,512	412,512	-
Housing	-	73,510	73,510	-
<b>Total Business-Type Activities</b>	<b>-</b>	<b>2,143,088</b>	<b>2,143,088</b>	<b>-</b>
<b>Total Primary Government</b>	<b>(92,847,342)</b>	<b>2,143,088</b>	<b>(90,704,254)</b>	<b>-</b>

**ROBESON COUNTY, NORTH CAROLINA**  
 Statement of Activities (Continued)  
 For The Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component Units:</b>				
Library	\$ 1,323,497	\$ 12,639	\$ 1,328,466	\$ -
<b>Total Component Units</b>	<u>\$ 1,323,497</u>	<u>\$ 12,639</u>	<u>\$ 1,328,466</u>	<u>\$ -</u>

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, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
<b>Component Units:</b>				
Library	\$ -	\$ -	\$ -	\$ 17,608
<b>Total Component Units</b>	-	-	-	17,608
<b>General Revenues:</b>				
Property Taxes, Levied for General Purpose	67,024,756	-	67,024,756	-
Local Option Sales Tax	32,256,511	-	32,256,511	-
Other Taxes and Licenses	378,424	279,335	657,759	-
Investment Earnings	171,992	950	172,942	206
Miscellaneous	2,514,958	90,285	2,605,243	22,257
<b>Transfers</b>	-	-	-	-
<b>Total General Revenues and Transfers</b>	102,346,641	370,570	102,717,211	22,463
<b>Change in Net Position</b>	9,499,299	2,513,658	12,012,957	40,071
<b>Net Position - Beginning, previously reported</b>	11,026,806	35,766,151	46,792,957	854,909
<b>Restatement</b>	-	-	-	-
<b>Net Position - Beginning, restated</b>	11,026,806	35,766,151	46,792,957	854,909
<b>Net Position - End of Year</b>	\$ 20,526,105	\$ 38,279,809	\$ 58,805,914	\$ 894,980

**ROBESON COUNTY, NORTH CAROLINA**

Balance Sheet  
 Governmental Funds  
 June 30, 2022

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 54,883,528	\$ 381,288	\$ -	\$ -	\$ 486,477	\$ 55,751,293
Restricted Cash	504,721	-	493,080	10,467,039	2,712,774	14,177,614
Receivables (Net):						
Ad Valorem Taxes	8,589,200	1,497,466	-	-	-	10,086,666
Interest	1,119,062	-	-	-	-	1,119,062
Lease	161,864	-	-	-	-	161,864
Other	2,686,518	-	-	-	-	2,686,518
Due from Other Funds	684,013	-	-	-	-	684,013
Due from Other Governments	6,471,249	-	-	-	1,328,183	7,799,432
<b>Total Assets</b>	<b>\$ 75,100,155</b>	<b>\$ 1,878,754</b>	<b>\$ 493,080</b>	<b>\$ 10,467,039</b>	<b>\$ 4,527,434</b>	<b>\$ 92,466,462</b>

**ROBESON COUNTY, NORTH CAROLINA**

Balance Sheet (Continued)

Governmental Funds

June 30, 2022

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
<b>LIABILITIES</b>						
Accounts Payable and Accrued Liabilities	\$ -	\$ 381,288	\$ -	\$ -	\$ 40,500	\$ 421,788
Due to Other Funds	510,761	-	-	-	684,013	1,194,774
<b>Total Liabilities</b>	<b>510,761</b>	<b>381,288</b>	<b>-</b>	<b>-</b>	<b>724,513</b>	<b>1,616,562</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Prepaid Taxes	-	-	-	-	-	-
Prepaid Grant Revenue	-	-	-	10,472,745	336,437	10,809,182
Leases	161,193	-	-	-	-	161,193
Property Taxes Receivable	8,589,200	1,497,466	-	-	-	10,086,666
<b>Total Deferred Inflows of Resources</b>	<b>8,750,393</b>	<b>1,497,466</b>	<b>-</b>	<b>10,472,745</b>	<b>336,437</b>	<b>21,057,041</b>
<b>FUND BALANCES</b>						
Nonspendable						
Leases	671	-	-	-	-	671
Restricted						
State Statute	10,960,842	-	-	-	-	10,960,842
School Capital Outlay	504,721	-	-	-	-	504,721
Public Buildings	-	-	-	-	-	-
E-911	-	-	-	-	2,376,337	2,376,337
Assigned						
Subsequent Year's Expenditures:						
Public Buildings	-	-	493,080	-	603,670	1,096,750
Unassigned	54,372,767	-	-	(5,706)	486,477	54,853,538
<b>Total Fund Balances</b>	<b>65,839,001</b>	<b>-</b>	<b>493,080</b>	<b>(5,706)</b>	<b>3,466,484</b>	<b>69,792,859</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 75,100,155</b>	<b>\$ 1,878,754</b>	<b>\$ 493,080</b>	<b>\$ 10,467,039</b>	<b>\$ 4,527,434</b>	<b>\$ 92,466,462</b>

**ROBESON COUNTY, NORTH CAROLINA**

Balance Sheet (Continued)

Governmental Funds

June 30, 2022

		<b>Total Governmental Funds</b>
Amounts reported for governmental activities in the statement of position are different because:		
Total fund balances - governmental funds		\$ 69,792,859
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical costs	\$ 91,646,281	
Accumulated depreciation	<u>(39,251,600)</u>	52,394,681
Right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds		
	<u>432,556</u>	432,556
Net Pension Asset		
	<u>124,996</u>	124,996
Contributions to pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position		
	<u>5,562,532</u>	5,562,532
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position		
	<u>231,989</u>	231,989
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>2,051,054</u>	2,051,054
Deferred inflows of resources for taxes		
	<u>10,086,666</u>	10,086,666
Pension Related Deferrals		
	<u>(2,429,192)</u>	(2,429,192)
OPEB related deferrals		
	<u>9,220,738</u>	9,220,738
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(554,122)	
Qualified school construction bonds	(1,522,288)	
Qualified zone academy bonds	(933,333)	
Installment notes	(29,063,560)	
Lease Liability	(144,186)	
Compensated absences	(4,980,824)	
Net OPEB Liability	(75,092,050)	
Net pension liability	(8,743,800)	
Total pension liability	<u>(5,908,611)</u>	(126,942,774)
<b>Net position of governmental activities</b>		<u>\$ 20,526,105</u>

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2022

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
<b>Revenues</b>						
Ad Valorem Taxes	\$ 61,664,080	\$ 6,298,860	\$ -	\$ -	\$ -	\$ 67,962,940
Local Option Sales Taxes	32,256,511	-	-	-	-	32,256,511
Other Taxes and Licenses	378,424	-	-	-	-	378,424
Unrestricted Intergovernmental	262,239	-	-	-	-	262,239
Permits and Fees	894,826	-	-	-	312,604	1,207,430
Sales and Services	11,724,161	-	-	-	545,091	12,269,252
Restricted Intergovernmental	36,302,503	-	-	2,213,443	1,580,709	40,096,655
Investment Earnings	151,365	-	-	20,362	-	171,727
Miscellaneous	2,197,635	-	-	-	317,323	2,514,958
<b>Total Revenues</b>	<b>145,831,744</b>	<b>6,298,860</b>	<b>-</b>	<b>2,233,805</b>	<b>2,755,727</b>	<b>157,120,136</b>
<b>Expenditures</b>						
Current						
Governing Body	772,566	-	-	-	-	772,566
Administration	1,029,134	-	-	-	-	1,029,134
Personnel	477,982	-	-	-	-	477,982
Purchasing & Safety	25,840	-	-	-	-	25,840
Wellness	2,461,640	-	-	-	-	2,461,640
Finance	883,117	-	-	-	-	883,117
Computer Operations	685,914	-	-	-	-	685,914
Tax Administration	3,037,923	-	-	-	-	3,037,923
County Attorney	817,382	-	-	-	-	817,382
Court Facilities	829,862	-	-	-	-	829,862
Elections	829,230	-	-	-	-	829,230
Register of Deeds	567,690	-	-	-	62,174	629,864
Non Departmental	2,582,911	-	-	2,239,556	317,323	5,139,790
Central Garage	1,802,314	-	-	-	-	1,802,314
Public Buildings	1,768,216	-	-	-	1,324,360	3,092,576
Sheriff	14,044,655	-	-	-	-	14,044,655
Juvenile Outreach Program	941,158	-	-	-	-	941,158
Communications	1,848,596	-	-	-	-	1,848,596
Jail	6,753,975	-	-	-	-	6,753,975
Jail Health Services	1,705,566	-	-	-	-	1,705,566
Emergency Management	394,655	-	-	-	-	394,655

**ROBESON COUNTY, NORTH CAROLINA**

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

Governmental Funds

For the Year Ended June 30, 2022

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
<b>Expenditures (Continued)</b>						
Current						
Fire Marshall	\$ 292,469	\$ -	\$ -	\$ -	\$ -	\$ 292,469
Inspections	908,803	-	-	-	-	908,803
Coroner	205,450	-	-	-	-	205,450
Emergency Medical Services	6,192,210	-	-	-	-	6,192,210
Animal Control	592,484	-	-	-	-	592,484
Planning Board	-	-	-	-	-	-
Development Commission	259,584	-	-	-	-	259,584
Cooperative Extension	555,081	-	-	-	-	555,081
Soil Conservation	490,159	-	-	-	-	490,159
General Health	10,982,060	-	-	-	-	10,982,060
Health Programs	964,700	-	-	-	-	964,700
Home Health	958,233	-	-	-	-	958,233
Social Services	31,598,519	-	-	-	-	31,598,519
Veteran Service Officer	151,770	-	-	-	-	151,770
Rob Restitution Program	114,976	-	-	-	-	114,976
Criminal Justice Partner Grant	624,618	-	-	-	-	624,618
Teen Court and Youth Services	12,091	-	-	-	-	12,091
DA's Adult Drug Court	91,179	-	-	-	-	91,179
Schools	20,218,156	-	-	-	-	20,218,156
SEATS	1,321,716	-	-	-	-	1,321,716
Parks & Recreation	2,085,820	-	-	-	-	2,085,820
Recreation Special	139,439	-	-	-	-	139,439
Special Appropriation	7,931,760	-	-	-	-	7,931,760
Fire Department(s)	-	6,298,860	-	-	-	6,298,860
E-911	-	-	-	-	581,816	581,816
Debt Service						
Principal	4,481,728	-	-	-	-	4,481,728
Interest	604,780	-	-	-	-	604,780
Capital Outlay						
Computer Operations	-	-	-	-	-	-
Central Garage	693,366	-	-	-	-	693,366
Public Buildings	-	-	-	-	-	-
Sheriff	244,898	-	-	-	-	244,898
Jail	164,000	-	-	-	-	164,000

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Governmental Funds  
For the Year Ended June 30, 2022

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
<b>Expenditures (Continued)</b>						
Capital Outlay						
Social Services	\$ 49,442	\$ -	\$ -	\$ -	\$ -	\$ 49,442
Emergency Management	75,432	-	-	-	-	75,432
Animal Control	-	-	-	-	-	-
SEATS	11,824	-	-	-	-	11,824
General Health	-	-	-	-	-	-
Parks and Recreation	3,750	-	-	-	-	3,750
Capital Reserve Fund	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>137,280,823</b>	<b>6,298,860</b>	<b>-</b>	<b>2,239,556</b>	<b>2,285,673</b>	<b>148,104,912</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>8,550,921</b>	<b>-</b>	<b>-</b>	<b>(5,751)</b>	<b>470,054</b>	<b>9,015,224</b>
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Installment Purchase Obligation Issued	879,614	-	-	-	-	879,614
<b>Total Other Financing Sources (Uses)</b>	<b>879,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>879,614</b>
<b>Net Change in Fund Balance</b>	<b>9,430,535</b>	<b>-</b>	<b>-</b>	<b>(5,751)</b>	<b>470,054</b>	<b>9,894,838</b>
<b>Fund Balance - Beginning of Year</b>	<b>56,408,466</b>	<b>-</b>	<b>493,080</b>	<b>45</b>	<b>2,996,430</b>	<b>59,898,021</b>
Prior Period Adjustment	-	-	-	-	-	-
<b>Fund Balance - Beginning of Year, Restated</b>	<b>56,408,466</b>	<b>-</b>	<b>493,080</b>	<b>45</b>	<b>2,996,430</b>	<b>59,898,021</b>
<b>Fund Balance - End of Year</b>	<b>\$ 65,839,001</b>	<b>\$ -</b>	<b>\$ 493,080</b>	<b>\$ (5,706)</b>	<b>\$ 3,466,484</b>	<b>\$ 69,792,859</b>

**ROBESON COUNTY, NORTH CAROLINA**

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

Governmental Funds

For the Year Ended June 30, 2022

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

Net changes in fund balances - total governmental funds	\$	9,894,838
<p>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.</p>		
Capital outlay expenditures which were capitalized	\$	1,964,720
Depreciation expense		(1,989,157)
Right to use assets in governmental activities		565,523
Amortization expense		(132,967)
		<u>408,119</u>
Contributions to pension plan in the current fiscal year are not included on the Statement of Activities		<u>2,055,175</u> 2,055,175
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position		<u>(557,613)</u> (557,613)
Contributions and pension administration costs for OPEB are deferred outflows of resources on the Statement of Net Position		<u>(4,074,985)</u> (4,074,985)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.</p>		
Change in deferred revenue for tax revenues		(623,390)
Interest earned on ad valorem taxes		(314,529)
		<u>(937,919)</u>
<p>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.</p>		
Increase in accrued interest payable		36,644
Debt issuance		(876,614)
Debt retirement		4,481,728
		<u>3,641,758</u>
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>(930,074)</u> (930,074)
Total changes in net position of governmental activities	\$	<u><u>9,499,299</u></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, 2022

	<b>General Fund</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 55,972,365	\$ 55,972,365	\$ 61,664,080	\$ 5,691,715
Local Option Sales Taxes	26,370,714	27,716,040	32,256,511	4,540,471
Other Taxes and Licenses	-	132,000	378,424	246,424
Unrestricted Intergovernmental	-	70,500	262,239	191,739
Permits and Fees	-	876,450	894,826	18,376
Sales and Services	13,850,711	11,918,644	11,724,161	(194,483)
Restricted Intergovernmental	31,591,642	43,493,695	36,302,503	(7,191,192)
Investment Earnings	-	30,500	151,365	120,865
Miscellaneous	1,561,521	5,355,289	2,197,635	(3,157,654)
<b>Total Revenues</b>	<b>129,346,953</b>	<b>145,565,483</b>	<b>145,831,744</b>	<b>266,261</b>
<b>Expenditures</b>				
Governing Body	848,646	838,846	772,566	66,280
Administration	1,087,532	1,087,532	1,029,134	58,398
Personnel	465,765	477,983	477,982	1
Purchasing & Safety	69,897	69,897	25,840	44,057
Wellness	1,939,682	2,461,643	2,461,640	3
Finance	942,001	937,251	883,117	54,134
Computer Operations	747,849	747,849	685,914	61,935
Tax Administration	3,357,639	3,357,639	3,037,923	319,716
County Attorney	610,118	817,383	817,382	1
Court Facilities	712,712	829,861	829,862	(1)
Elections	801,548	829,230	829,230	-
Register of Deeds	553,775	567,691	567,690	1
Non Departmental	3,131,260	3,166,369	2,582,911	583,458
Central Garage	1,030,847	2,495,869	2,495,680	189
Public Buildings	1,902,490	1,942,290	1,768,216	174,074
Sheriff	11,591,343	14,291,160	14,289,553	1,607

**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, 2022

	<b>General Fund</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	
<b>Expenditures (Continued)</b>				
Juvenile Outreach Program	\$ 830,161	\$ 941,157	\$ 941,158	\$ (1)
Communications	2,016,518	2,123,418	1,848,596	274,822
Jail	6,619,523	6,917,975	6,917,975	-
Jail Health Services	1,369,781	1,705,566	1,705,566	-
Emergency Management	380,593	579,522	470,087	109,435
Fire Marshall	252,846	292,468	292,469	(1)
Inspections	829,162	908,804	908,803	1
Coroner	115,000	205,450	205,450	-
Emergency Medical Services	6,233,526	6,609,434	6,192,210	417,224
Animal Control	613,790	613,790	592,484	21,306
Planning Board	-	-	-	-
Development Commission	328,752	328,752	259,584	69,168
Cooperative Extension	561,096	561,096	555,081	6,015
Soil Conservation	157,548	558,896	490,159	68,737
General Health	11,387,154	12,944,448	10,982,060	1,962,388
Home Health	1,235,496	1,235,496	958,233	277,263
Health Programs	799,139	1,133,264	964,700	168,564
Social Services	33,455,408	32,908,999	31,647,961	1,261,038
Veteran Service Officer	149,815	151,769	151,770	(1)
Rob Restitution Program	95,338	115,000	114,976	24
Criminal Justice Partner Grant	677,520	677,520	624,618	52,902
Teen Court and Youth Services	-	32,240	12,091	20,149
DA's Adult Drug Court	-	526,413	91,179	435,234
School Current Expenditures	13,360,800	13,360,800	13,360,800	-
School Capital Outlay	4,700,000	6,857,357	6,857,356	1
SEATS	1,568,689	1,589,062	1,333,540	255,522
Parks and Recreation	1,161,263	2,193,696	2,089,570	104,126

**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, 2022

	<b>General Fund</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	
<b>Expenditures (Continued)</b>				
Recreation Special	\$ 120,000	\$ 232,973	\$ 139,439	\$ 93,534
Special Appropriation	14,835,647	16,448,636	13,018,268	3,430,368
Contingency	97,050	-	-	-
<b>Total Expenditures</b>	<u>133,744,719</u>	<u>147,672,494</u>	<u>137,280,823</u>	<u>10,391,671</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4,397,766)</u>	<u>(2,107,011)</u>	<u>8,550,921</u>	<u>10,657,932</u>
<b>Other Financing Sources (Uses)</b>				
Transfers	4,397,766	-	-	-
Installment Purchase Obligations	-	651,220	879,614	228,394
<b>Total Other Financing Sources (Uses)</b>	<u>4,397,766</u>	<u>651,220</u>	<u>879,614</u>	<u>228,394</u>
<b>Appropriated Fund Balance</b>	<u>-</u>	<u>1,455,791</u>	<u>-</u>	<u>(1,455,791)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,430,535</u>	<u>\$ 9,430,535</u>
<b>Fund Balance - Beginning</b>			56,408,466	
Prior Period Adjustment			<u>-</u>	
<b>Fund Balance - Beginning, Restated</b>			<u>56,408,466</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 65,839,001</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, 2022

	Fire District Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Ad Valorem Taxes	\$ 1,626,405	\$ 6,298,862	\$ 6,298,860	\$ (2)
<b>Total Revenues</b>	1,626,405	6,298,862	6,298,860	(2)
<b>Expenditures</b>				
Fire Department(s)	1,626,405	6,298,862	6,298,860	2
<b>Total Expenditures</b>	1,626,405	6,298,862	6,298,860	2
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Appropriated Fund Balance</b>	-	-	-	-
<b>Net Change in Fund Balance</b>	\$ -	\$ -	-	\$ -
<b>Fund Balance - Beginning</b>				-
Prior Period Adjustment				-
<b>Fund Balance - Beginning, Restated</b>				-
<b>Fund Balance - End of Year</b>			\$ -	-

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

**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, 2022

	ARP Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Grant Revenue			\$ 2,213,443	
Investment Earnings			20,362	
<b>Total Revenues</b>			-	2,233,805
<b>Expenditures</b>				
Other Expenditures			2,239,556	
<b>Total Expenditures</b>	2,233,850	2,233,850	2,239,556	(5,706)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,233,850)	(2,233,850)	(5,751)	2,228,099
<b>Other Financing Sources (Uses)</b>				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Appropriated Fund Balance</b>	2,233,850	2,233,850	-	(2,233,850)
<b>Net Change in Fund Balance</b>	\$ -	\$ -	(5,751)	\$ (5,751)
<b>Fund Balance - Beginning</b>			45	
<b>Fund Balance - End of Year</b>			\$ (5,706)	

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Net Position

Proprietary Funds

June 30, 2022

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 13,957,804	\$ 10,522,430	\$ 859,275	\$ 25,339,509
Restricted Cash	-	-	55,815	55,815
Accounts Receivable (Net)	210,445	1,457,242	268,032	1,935,719
Prepaid Insurance	-	-	40,036	40,036
Due from Other Funds	-	-	510,761	510,761
Due from Other Governments	-	21,502	-	21,502
Inventory	-	-	32,320	32,320
<b>Total Current Assets</b>	<b>14,168,249</b>	<b>12,001,174</b>	<b>1,766,239</b>	<b>27,935,662</b>
<b>Noncurrent Assets</b>				
Capital Assets				
Land and Construction in Progress	1,542,006	636,817	850,539	3,029,362
Other Capital Assets, Net of Depreciation	29,685,989	2,661,748	1,357,904	33,705,641
<b>Total Capital Assets</b>	<b>31,227,995</b>	<b>3,298,565</b>	<b>2,208,443</b>	<b>36,735,003</b>
Right to Use Leased Assets, net of amortization	-	858,380	-	858,380
<b>Total Assets</b>	<b>45,396,244</b>	<b>16,158,119</b>	<b>3,974,682</b>	<b>65,529,045</b>
<b>Deferred Outflows of Resources</b>				
Pension Deferrals	511,915	246,595	202,212	960,722
OPEB Deferrals	675,313	418,052	-	1,093,365
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,187,228</b>	<b>\$ 664,647</b>	<b>\$ 202,212</b>	<b>\$ 2,054,087</b>

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Net Position (Continued)

Proprietary Funds

June 30, 2022

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable and Accrued Liabilities	\$ 5,544	\$ 585	\$ 206,053	\$ 212,182
Unearned Revenue	-	-	6,757	6,757
Customer Deposits	1,334,745	-	49,058	1,383,803
Compensated Absences	32,247	11,957	13,575	57,779
Note Payable	-	-	7,189	7,189
Lease Liability	-	92,011	-	92,011
General Obligation Bonds Payable	1,303,662	-	-	1,303,662
<b>Total Current Liabilities</b>	<b>2,676,198</b>	<b>104,553</b>	<b>282,632</b>	<b>3,063,383</b>
<b>Noncurrent Liabilities</b>				
Accrued Landfill Closure and Postclosure Care Costs	-	10,981,145	-	10,981,145
Compensated Absences	290,210	107,610	40,724	438,544
Total OPEB Liability	3,383,976	2,094,844	-	5,478,820
General Obligation Bonds Payable	6,298,344	-	-	6,298,344
Notes Payable	-	-	12,595	12,595
Lease Liability	-	828,097	-	828,097
Net Pension Liability	408,519	196,789	120,541	725,849
<b>Total Noncurrent Liabilities</b>	<b>10,381,049</b>	<b>14,208,485</b>	<b>173,860</b>	<b>24,763,394</b>
<b>Total Liabilities</b>	<b>13,057,247</b>	<b>14,313,038</b>	<b>456,492</b>	<b>27,826,777</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Deferrals	593,410	285,854	176,675	1,055,939
OPEB Deferrals	259,786	160,821	-	420,607
<b>Total Deferred Inflows of Resources</b>	<b>853,196</b>	<b>446,675</b>	<b>176,675</b>	<b>1,476,546</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	23,625,989	3,298,565	2,188,660	29,113,214
Unrestricted	9,047,040	(1,235,512)	1,355,067	9,166,595
<b>Total Net Position</b>	<b>\$ 32,673,029</b>	<b>\$ 2,063,053</b>	<b>\$ 3,543,727</b>	<b>\$ 38,279,809</b>

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, 2022

	<u>Major</u>		<b>Robeson County Housing Authority</b>	<b>Totals</b>
	<b>Water Fund</b>	<b>Solid Waste Fund</b>		
<b>Operating Revenues</b>				
Charges for Services	\$ 17,489,144	\$ 8,007,723	\$ -	\$ 25,496,867
Taps and Reconnections	577,480	-	-	577,480
Operating Grants	-	-	1,604,921	1,604,921
Dwelling Rental	-	-	750,578	750,578
Other	-	-	6,622	6,622
<b>Total Operating Revenues</b>	<b>18,066,624</b>	<b>8,007,723</b>	<b>2,362,121</b>	<b>28,436,468</b>
<b>Operating Expenses</b>				
Non-Departmental	-	-	-	-
Water Customer Service	2,468,482	-	-	2,468,482
Public Utilities	553,880	-	416,144	970,024
Water Treatment Plant	2,829,963	-	-	2,829,963
Water Treatment Wells	2,827,440	-	-	2,827,440
Water Distribution	1,596,005	-	-	1,596,005
Meter Maintenance	668,971	-	-	668,971
Landfill	-	5,417,147	-	5,417,147
Manned Dumpster Sites	-	616,736	-	616,736
Landfill Closure and Postclosure Care Costs	-	1,185,962	-	1,185,962
Central Garage	-	-	-	-
Administration	-	-	790,216	790,216
Tenant Services	-	-	69,358	69,358
Ordinary Maintenance	-	-	800,800	800,800
General Expense	-	-	83,267	83,267
Insurance Premiums	-	-	76,550	76,550
Depreciation	5,289,283	375,366	298,166	5,962,815
<b>Total Operating Expenses</b>	<b>16,234,024</b>	<b>7,595,211</b>	<b>2,534,501</b>	<b>26,363,736</b>
<b>Operating Income (Loss)</b>	<b>1,832,600</b>	<b>412,512</b>	<b>(172,380)</b>	<b>2,072,732</b>



**ROBESON COUNTY, NORTH CAROLINA**

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

Proprietary Funds

For the Year Ended June 30, 2022

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
<b>Nonoperating Revenues (Expenses)</b>				
Solid Waste Disposal Tax	\$ -	\$ 85,184	\$ -	\$ 85,184
Scrap Tire Disposal Tax	-	193,967	-	193,967
White Goods Disposal Tax	-	184	-	184
Investment Earnings	-	-	950	950
Miscellaneous	85,436	4,849	-	90,285
Gain(Loss) on Sale of Assets	-	-	-	-
Interest Expense	(184,302)	-	(884)	(185,186)
<b>Total Nonoperating Revenues (Expenses)</b>	(98,866)	284,184	66	185,384
<b>Income (Loss) Before Contributions and Transfers</b>	1,733,734	696,696	(172,314)	2,258,116
<b>Contributions and Transfers</b>				
Capital Contributions	8,768	-	246,774	255,542
Transfers to Other Funds	-	-	-	-
<b>Total Contributions and Transfers</b>	8,768	-	246,774	255,542
<b>Change in Net Position</b>	1,742,502	696,696	74,460	2,513,658
<b>Total Net Position, Beginning</b>	30,930,527	1,366,357	3,469,267	35,766,151
<b>Total Net Position, Ending</b>	\$ 32,673,029	\$ 2,063,053	\$ 3,543,727	\$ 38,279,809

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2022

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers and Users	\$ 18,472,207	\$ 8,700,999	\$ 806,322	\$ 27,979,528
Cash Paid for Goods and Services	(7,816,121)	(3,451,483)	(1,268,139)	(12,535,743)
Cash Paid to Employees for Services	(2,778,793)	(2,095,210)	(948,617)	(5,822,620)
Customer Deposits Received	131,653	-	-	131,653
Customer Deposits Returned	(45,113)	-	-	(45,113)
Operating Grants and Subsidies	-	-	1,536,584	1,536,584
Other Operating Revenue	85,436	4,849	-	90,285
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>8,049,269</b>	<b>3,159,155</b>	<b>126,150</b>	<b>11,334,574</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Disposal Taxes Received	-	280,161	-	280,161
Transfers to Other Funds	-	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>-</b>	<b>280,161</b>	<b>-</b>	<b>280,161</b>
<b>Cash Flows from Capital Financing Activities</b>				
Principal Paid on Bond Maturities and Equipment Contracts	(1,277,971)	-	(6,923)	(1,284,894)
Interest Paid on Bond Maturities and Equipment Contracts	(188,030)	-	(884)	(188,914)
Debt Proceeds	-	920,108	-	920,108
Acquisition and Construction of Capital Assets	(1,998,934)	(1,954,173)	(283,953)	(4,237,060)
Capital Contributions	8,768	-	246,774	255,542
Gain on Sale of Capital Assets	-	-	-	-
<b>Net Cash Used by Capital Financing Activities</b>	<b>(3,456,167)</b>	<b>(1,034,065)</b>	<b>(44,986)</b>	<b>(5,455,326)</b>

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended June 30, 2022

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Cash Flows from Investing Activities</b>				
Net Change Notes Receivable	\$ -	\$ -	\$ 28,375	28,375
Interest on Investments and Change in Investment	-	-	950	950
<b>Net Cash Provided (Used) by Investing Activities</b>	-	-	29,325	29,325
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	4,593,102	2,405,251	110,489	6,188,734
<b>Cash and Cash Equivalents - Beginning</b>	9,364,702	8,117,179	804,601	18,286,482
<b>Cash and Cash Equivalents - Ending</b>	\$ 13,957,804	\$ 10,522,430	\$ 915,090	\$ 25,395,324

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended June 30, 2022

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
<b>Operating Income (Loss)</b>	\$ 1,832,600	\$ 412,512	\$ (172,380)	\$ 2,072,732
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Depreciation	5,289,283	375,366	298,166	5,962,815
Amortization	-	289,014	-	289,014
Landfill Closure and Postclosure Care Costs	-	1,185,962	-	1,185,962
Miscellaneous Income	85,436	4,849	-	90,285
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	405,583	693,276	(24,589)	1,074,270
(Increase) Decrease in Prepaid Insurance	-	-	(3,644)	(3,644)
(Increase) Decrease in Due from Other Governments	-	-	-	-
(Increase) Decrease in Inventory	-	-	(5,458)	(5,458)
(Increase) Decrease in Deferred Outflows of Resources for Pensions	31,669	180	(47,230)	(15,381)
Increase (Decrease) in Net Pension Liability	(520,892)	(225,139)	(140,319)	(886,350)
Increase (Decrease) in Deferred Inflows of Resources for Pensions	576,130	278,009	169,987	1,024,126
(Increase) Decrease in Deferred Outflows of Resources for OPEB	(47,879)	(29,640)	-	(77,519)
Increase (Decrease) in Net OPEB Liability	290,637	179,918	-	470,555
Increase (Decrease) in Deferred Inflows of Resources for OPEB	(59,122)	(36,598)	-	(95,720)

**ROBESON COUNTY, NORTH CAROLINA**

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended June 30, 2022

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities (Continued)</b>				
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(11,380)	585	46,305	35,510
Increase (Decrease) in Unearned Revenue	-	-	295	295
Increase (Decrease) in Customer Deposits	86,540	-	851	87,391
Increase (Decrease) in Compensated Absences	90,664	30,861	4,166	125,691
<b>Total Adjustments</b>	<b>6,216,669</b>	<b>2,746,643</b>	<b>298,530</b>	<b>9,261,842</b>
<b>Net Cash Provided(Used) by Operating Activities</b>	<b>\$ 8,049,269</b>	<b>\$ 3,159,155</b>	<b>\$ 126,150</b>	<b>\$ 11,334,574</b>

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2022

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**Custodial  
Funds**

**ASSETS**

Cash and Cash Equivalents

\$ 235,128

**Total Assets**

\$ 235,128

**LIABILITIES**

**Liabilities**

Accounts Payable and Accrued Liabilities

\$ 235,128

**Total Liabilities**

\$ 235,128

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2022

	<u>Custodial Fund</u>
<b>Additions</b>	
Ad valorem taxes collected for other governments	\$ 5,344,650
Collections on behalf of others	781,008
Total Additions	<u>6,125,658</u>
<b>Deductions</b>	
Tax distributions to other governments	5,344,650
Payments on behalf of others	781,008
Total Deductions	<u>6,125,658</u>
<b>Net increase (decrease) in fiduciary net position</b>	-
<b>Net Postion - Beginning of Year</b>	<u>-</u>
<b>Net Position - End of Year</b>	<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, 2022

**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. These funds use the economic resources measurement focus. 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, the Deed of Trust Fund and the Opioid Settlement 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. 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 Fund, ARP Fund, Opioid Settlement Fund 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 of Resources, 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 AAAMf 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 and Opioid Settlement 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	10,467,039
Opioid Funds	336,437
E - 911	<u>2,376,337</u>
Total Governmental Activities	14,177,614
Business-type Activities	
Housing Authority Deposits and Unearned Revenue	55,815
Total Restricted Cash	<u>\$ 14,233,429</u>

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Inflows and Outflows of Resources, 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, 2021. 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. Lease Receivable**

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreements. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**6. 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.

**7. 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.

**8. 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. Capital Assets (Continued)

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.

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

9. Right to Use Assets

The County has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**10. 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.

**11. 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.

**12. 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.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**13. Opioid Settlement Funds**

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund.

The County received \$336,437 as part of this settlement in Fiscal Year 2022. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. No funds have been expended as of June 30th, 2022. The MOA offered the County two options of expending the funds. The County opted for Option A, which allows the County to fund one or more high-impact strategies from a list of evidence-based strategies to combat the opioid epidemic.

**14. Reimbursements for Pandemic-related Expenditures**

In FY 2020/21, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for the eligible state, local, territorial, and tribal governments. The County was allocated \$25,372,375 of fiscal recovery funds to be paid in installments. The first installment of \$12,686,188 was received in June 2021. The second installment will be received in August 2022. County staff and the Board of Commissioners have elected to use \$1,681,301 of the ARPA funds for premium pay. The County plans on using \$11,000,000 to replace lost revenue under revenue replacement. The County plans on using the rest of the funds for revenue replacement in Fiscal Year 2024. The \$1,681,301 used for premium pay was paid from the ARPA Fund. Revenue replacement funds will be transferred to the appropriate funds once the intended use of the funds is determined.

**15. 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.



I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

15. Net Position/Fund Balances (Continued)

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.

Leases – portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

**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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

15. Net Position/Fund Balances (Continued)

**Unassigned Fund Balance** - Portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The general fund is the only fund that reports a positive unassigned fund balance.

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.

16. 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 \$49,266,754 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)	\$ 91,646,281
Less accumulated depreciation	(39,251,600)
Net capital assets	52,394,681
Right to use assets not reported in the funds, net of accumulated amortization	432,556
Net pension asset	124,996
Contributions to the pension plan in the current fiscal year	5,562,532
Benefit payments and pension administration costs for LEOSSA	231,989
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	2,051,054
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	10,086,666
Pension related deferrals	(2,429,192)
OPEB related deferrals	9,220,738
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	(554,122)
Qualified school construction bonds	(1,522,288)
Qualified zone academy bonds	(933,333)
Installment notes	(29,063,560)
Lease liabilities	(144,186)
Compensated absences	(4,980,824)
Net pension liability	(8,743,800)
Net OPEB Liability	(75,092,050)
Total pension liability	(5,908,611)
Total adjustment	\$ (49,266,754)

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 \$(395,539) is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 2,530,243
Depreciation and amortization expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements	(2,122,124)
Accrued interest payable	36,644
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	4,481,728
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	(876,614)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,055,175
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	(557,613)
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	
OPEB Expense	(4,074,985)
Other	(930,074)
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	(623,390)
Interest earned on ad valorem taxes	(314,529)
Total adjustment	<u>\$ (395,539)</u>

**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, 2022, the County’s deposits had a carrying amount of \$1,057,431 and a bank balance of \$4,035,031. Of the bank balance, \$250,941 was covered by federal depository insurance; the rest was covered by collateral held under the Pooling Method.

At June 30, 2022, Robeson County had \$8,789 cash on hand.

At June 30, 2022, the Public Library’s deposits had a carrying amount of \$473,178 and a bank balance of \$520,519. Of the bank balance, \$334,277 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2022, the Library’s petty cash fund totaled \$100.

**2. Investments**

As of June 30, 2022, the County had the following investments and maturities.

<b>Investment Type</b>	<b>Valuation Measurement Method</b>	<b>Fair Value</b>	<b>Less Than 6 months</b>	<b>6-12 Months</b>	<b>1-3 Years</b>	<b>3-6 Years</b>
US Government Agencies	Fair Value-Level 1	\$ 5,851,806	\$ -	\$ -	\$ -	\$ 5,851,806
NC Capital Management Trust – Gov’t Portfolio	Fair Value-Level 1	87,702,005	87,702,005	N/A	N/A	N/A
<b>Total</b>		<b>\$ 93,553,811</b>	<b>\$ 87,702,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,851,806</b>

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, 2022. 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.

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

3. Receivables

Receivables at the government-wide level at June 30, 2022, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Lease Receivable	Total
Governmental Activities					
General	\$ 2,686,518	\$ 9,543,200	\$ 1,119,062	\$ 161,864	\$ 13,510,644
Other Governmental	-	1,697,466	2,051,054	-	3,748,520
Total Receivables	2,686,518	11,240,666	3,170,116	161,864	17,259,164
Less: Allowance Amount	-	1,154,000	-	-	1,154,000
Total	\$ 2,686,518	\$ 10,086,666	\$ 3,170,116	\$ 161,864	\$ 16,105,164
Business-type Activities					
Water Fund	\$ 233,445	\$ -	\$ -	\$ -	\$ 233,445
Solid Waste Fund	1,457,242	-	-	-	1,457,242
Housing Authority	268,032	-	-	-	268,032
Total Receivables	1,958,719	-	-	-	1,958,719
Less: Allowance Amount	23,000	-	-	-	23,000
Total	\$ 1,935,719	\$ -	\$ -	\$ -	\$ 1,935,719

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

Local Option Sales Tax	\$ 5,327,554
Other Taxes and Grants	2,493,377
Total	<u>\$ 7,820,931</u>

The County has entered into leases with USDA. Under the leases, USDA pays the County in exchange for building rental space. There are no variable components in the lease. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.1%. In fiscal year 2022, the County recognized \$75,490 of lease revenue and \$2,471 of interest revenue under the lease.

ROBESON COUNTY, NORTH CAROLINA  
Notes to Financial Statements (Continued)  
June 30, 2022

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 2,837,660	\$ -	\$ -	\$ ,837,660
Construction in progress	-	-	-	-
Total assets not being depreciated	<u>2,837,660</u>	<u>-</u>	<u>-</u>	<u>2,837,660</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	60,474,563	-	-	60,474,563
Equipment and vehicles	<u>26,369,338</u>	<u>1,964,720</u>	-	<u>28,334,058</u>
Total Assets being depreciated	<u>86,843,901</u>	<u>1,964,720</u>	<u>-</u>	<u>88,808,621</u>
Less accumulated depreciation for:				
Buildings and improvements	18,217,672	1,457,892	-	19,675,564
Equipment and vehicles	<u>19,044,771</u>	<u>531,265</u>	-	<u>19,576,036</u>
Total accumulated depreciation	<u>37,262,443</u>	<u>\$ 1,989,157</u>	<u>\$ -</u>	<u>39,251,600</u>
Total capital assets being depreciated, net	<u>49,581,458</u>			<u>49,557,021</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 52,419,118</u>			<u>\$ 52,394,681</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	\$ 430,262
Public Safety	943,836
Economic and Physical Development	-
Medical Services	270,892
SEATS	344,167
Total	<u>\$ 1,989,157</u>

Business-Type Activities

Water Fund	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital assets not being depreciated</b>				
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>
<b>Capital assets being depreciated</b>				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	90,080,001	1,858,505	-	91,938,506
Furniture and maintenance equipment	12,648,958	140,429	-	12,789,387
Total capital assets being depreciated	<u>104,108,880</u>	<u>1,998,934</u>	<u>-</u>	<u>106,107,814</u>
Less accumulated depreciation for:				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	57,103,663	5,261,487	-	62,365,150
Furniture and maintenance equipment	12,648,958	27,796	-	12,676,754
Total accumulated depreciation	<u>71,132,542</u>	<u>\$ 5,289,283</u>	<u>\$ -</u>	<u>76,421,825</u>
Total capital assets being depreciated, net	<u>32,976,338</u>			<u>29,685,989</u>
<b>Water Fund capital assets, net</b>	<u>\$ 34,518,344</u>			<u>\$ 31,227,995</u>

ROBESON COUNTY, NORTH CAROLINA  
Notes to Financial Statements (Continued)  
June 30, 2022

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Solid Waste Fund</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 636,817	\$ -	\$ -	\$ 636,817
Total capital assets not being depreciated	<u>636,817</u>	<u>-</u>	<u>-</u>	<u>636,817</u>
<b>Capital assets being depreciated</b>				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	12,414,015	806,779	-	13,220,794
Other equipment	13,257,023	-	-	13,257,023
Total capital assets being depreciated	<u>27,595,654</u>	<u>806,779</u>	<u>-</u>	<u>28,402,433</u>
Less accumulated depreciation for:				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	10,183,680	375,366	-	10,559,046
Other equipment	13,257,023	-	-	13,257,023
Total accumulated depreciation	<u>25,365,319</u>	<u>\$ 375,366</u>	<u>\$ -</u>	<u>25,740,685</u>
Total capital assets being depreciated, net	<u>2,230,335</u>			<u>2,661,748</u>
<b>Solid Waste Fund capital assets, net</b>	<u>\$ 2,867,152</u>			<u>\$ 3,298,565</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Business-Type Activities (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Robeson County Housing Authority</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 227,900	\$ -	\$ -	\$ 227,900
Construction in progress	653,323	246,774	277,458	622,639
Total capital assets not being depreciated	<u>881,223</u>	<u>246,774</u>	<u>277,458</u>	<u>850,539</u>
<b>Capital assets being depreciated</b>				
Dwelling structures	14,505,052	277,458	-	14,782,510
Furniture and equipment	724,379	37,179	-	761,558
Total capital assets being depreciated	<u>15,228,431</u>	<u>314,637</u>	<u>-</u>	<u>15,544,068</u>
Less accumulated depreciation for:				
Dwelling structures	13,421,408	220,616	-	13,642,024
Furniture and equipment	466,590	77,550	-	544,140
Total accumulated depreciation	<u>13,887,998</u>	<u>\$ 298,166</u>	<u>\$ -</u>	<u>14,186,164</u>
Total capital assets being depreciated, net	<u>1,341,433</u>			<u>1,357,904</u>
Robeson County Housing Authority capital assets, net	<u>\$ 2,222,656</u>			<u>\$ 2,208,443</u>
<b>Business-Type Activities capital assets, net</b>				<u>\$ 36,735,003</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, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Capital assets not being depreciated</b>				
Land	\$ 14,230	\$ -	\$ -	\$ 14,230
Total capital assets not being depreciated	<u>14,230</u>	<u>-</u>	<u>-</u>	<u>14,230</u>
<b>Capital assets being depreciated</b>				
Building and Improvements	2,233,972	344,849	-	2,578,821
Equipment and books	150,526	-	-	150,526
Vehicles	<u>39,323</u>	<u>-</u>	<u>-</u>	<u>39,323</u>
Total capital assets being depreciated	<u>2,423,821</u>	<u>344,849</u>	<u>-</u>	<u>2,768,670</u>
Less accumulated depreciation for:				
Building and Improvements	2,002,941	9,354	-	2,012,295
Equipment and books	128,039	4,997	-	133,036
Vehicles	<u>37,057</u>	<u>2,266</u>	<u>-</u>	<u>39,323</u>
Total accumulated depreciation	<u>2,168,037</u>	<u>\$ 16,617</u>	<u>\$ -</u>	<u>2,184,653</u>
Total capital assets being depreciated, net	<u>255,784</u>			<u>584,017</u>
<b>Public Library capital assets, net</b>	<u>\$ 270,014</u>			<u>\$ 598,247</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

5. Right to Use Leased Assets

The County has recorded right to use leased assets. The assets are right to use assets for leased real estatet. The related leases are discussed in the Leases subsection of the Long-term obligations section of the notes. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use asset activity for the Primary Government for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to Use Assets				
Leased Real Estate	\$ -	\$ 1,712,917	\$ -	\$ 1,712,917
Total Right to Use Assets	-	1,712,917	-	1,712,917
Less Accumulated Amortization for:				
Leased Real Estate	-	421,981	-	421,981
Total Accumulated Amortization	-	421,981	-	421,981
Right to Use Assets, Net	\$ -	\$ 1,290,936	\$ -	\$ 1,290,936

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2022, were as follows:

	Vendors	Other	Total
Governmental Activities			
General	\$ -	\$ 554,122	\$ 554,122
Other Governmental	-	421,788	421,788
Total	\$ -	\$ 975,910	\$ 975,910
Business-type Activities			
Water Fund	\$ -	\$ 5,544	\$ 5,544
Solid Waste Fund	-	-	-
Housing Authority	206,053	-	206,053
Total	\$ 206,053	\$ 5,544	\$ 211,597

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

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 (LERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LERS 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 LERS 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 LERS. 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](http://www.osc.nc.gov).

*Benefits Provided.* LERS 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.

LERS 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 LERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2022, was 12.1% of compensation for law enforcement officers, 11.35% 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 \$6,007,571 for the year ended June 30, 2022.

*Refunds of Contributions* – County employees who have terminated service as a contributing member of LERS, 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 LERS.

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, 2022, the County reported a liability of \$9,469,649 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021, 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, 2022, the County's proportion was .61748% (measured as of June 30, 2021), which was a decrease of .014450% from its proportion measured as of June 30, 2021 (measured as of June 30, 2020).

For the year ended June 30, 2022, the County recognized pension expense of \$4,093,234. At June 30, 2022, 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	\$ 3,012,635	\$ -
Changes in assumptions	5,949,358	-
Net difference between projected and actual earnings on pension plan investments	-	13,529,283
Changes in proportion and differences between County contributions and proportionate share of contributions	377,967	227,801
County contributions subsequent to the measurement date	6,007,571	-
Total	\$ 15,347,531	\$ 13,757,084

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)

\$6,007,571 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, 2023. 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>	
2023	\$ 930,008
2024	(181,582)
2025	(1,025,507)
2026	(4,140,043)
2027	-
Thereafter	-
Total	<u>\$ (4,417,124)</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2020 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	6.50 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, 2020 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, 2022, 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 2016 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 6.50%. 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 6.50 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 (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net pension liability (asset)	\$ 36,760,388	\$ 9,469,649	\$ (12,989,044)

*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, 2020, valuation date, the Separation Allowance's membership consisted of:

Retirees receiving benefits	16
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>136</u>
Total	<u>152</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, 2020 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	2.25 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, 2021.

All mortality rates use Pub-2010 amount-weighted tables. Mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

**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 \$231,989 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, 2022, the County reported a total pension liability of \$5,908,611. The total pension liability was measured as of December 31, 2021 based on a December 31, 2020 actuarial valuation. The total pension liability was rolled forward to December 31, 2021 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2022, the County recognized pension expense of \$782,959.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 504,417	\$ 14,665
Changes in assumptions	1,104,969	174,135
County benefit payments & admin expenditures paid subsequent to the measurement date	231,989	-
Total	<u>\$ 1,841,375</u>	<u>\$ 188,800</u>

The County paid \$231,989 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, 2023. 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>	
2023	\$ 379,998
2024	365,342
2025	352,544
2026	312,247
2027	10,455
Thereafter	-
Total	<u>\$ 1,420,586</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 2.25 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total pension liability	\$ 6,411,759	\$ 5,908,611	\$ 5,447,515

Changes in the Total Pension Liability

Total Pension Liability as of December 31, 2020	\$ 5,649,759
Changes for the year:	
Service Cost at end of year	298,688
Interest	106,877
Change in Benefit Terms	-
Difference between expected and actual experience	233,791
Changes of assumptions and other inputs	(156,326)
Benefit Payments	(224,178)
Other	-
Net Changes	<u>258,852</u>
Total Pension Liability as of December 31, 2020	<u>\$ 5,908,611</u>

*Changes of assumptions.* Changes of assumption and other inputs reflect a change in the discount rate from 1.93 percent at December 31, 2020 (measurement date) to 2.25 percent at December 31, 2021 (measurement date).

*Changes in Benefit Terms.* There are no changes in benefit terms since the prior measurement 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, 2020 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, 2022 were \$402,786. 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, 2022 were \$1,741,981. 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](http://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 \$13,038 for the year ended June 30, 2022.

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

At June 30, 2022, the County reported an asset of \$124,996 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021, 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 .65058%, which was an increase of .03965% from its proportion measured as of June 30, 2020.



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, 2022, the County recognized pension expense of \$21,009. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,334	\$ 1,516
Changes in assumptions	9,115	-
Net difference between projected and actual earnings on pension plan investments	-	384
Changes in proportion and differences between County contributions and proportionate share of contributions	10,922	5,416
County contributions subsequent to the measurement date	13,038	-
Total	<u>\$ 34,409</u>	<u>\$ 7,316</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)

\$13,038 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, 2023. 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>	
2023	\$ 11,753
2024	(320)
2025	(293)
2026	2,915
2027	-
Thereafter	-
Total	<u>\$ 14,055</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2020 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, 2020 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, 2022 is 1.4%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2022 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 3.00%. 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 3.00 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 (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Discount Rate (3.00%)	1% Increase (4.00%)
County's proportionate share of the net pension liability (asset)	\$ (99,285)	\$ 124,996	\$ (146,602)

*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, 2021 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020. The total pension liability for LEOSSA was measured as of December 31, 2021, with an actuarial valuation date of December 31, 2020. 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)	\$ 9,469,649	\$ (124,996))	\$ n/a	\$ 9,344,653
Proportion of the Net Pension Liability (Asset)	0.61748%	(0.65058%)	n/a	
Total Pension Liability	-	-	\$ 5,908,611	\$ 5,908,611
Pension Expense	\$ 4,093,234	\$ 21,009	\$ 782,959	\$ 4,897,202

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, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 3,012,635	\$ 1,334	\$ 504,417	\$ 3,518,386
Changes of assumptions	5,949,358	9,115	1,104,969	7,063,442
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	377,967	10,922	-	388,889
County contributions (LGERS,ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	6,007,571	13,038	231,989	6,252,598
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ -	\$ 1,516	\$ 14,665	\$ 16,181
Changes of assumptions	-	-	174,135	174,135
Net diff. between projected & act.	13,529,283	384	-	13,529,667
Changes in proportion and differences between County contributions and proportionate share of contributions	227,801	5,416	-	233,217

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, 2021 and June 30, 2022, the HCB Plan Membership consisted of the following:

	<u>2021</u>	<u>2022</u>
Inactive employees or beneficiaries currently receiving benefits	233	233
Inactive employees entitled to but not yet receiving benefits	0	0
Active plan members	<u>1,077</u>	<u>1,077</u>
Total	<u><u>1,310</u></u>	<u><u>1,310</u></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 \$80,570,870 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

*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	3.25-8.41 percent general employees; 3.25-8.15 percent firefighters; 3.25-7.90 percent law enforcement officers
Discount Rate	2.16 percent
Healthcare Cost Trend Rates	7.00 percent decreasing to 4.50 percent by 2030 pre-medicare medical and prescription drug; 5.25 percent decreasing to 4.50 percent by 2024 medicare medical and prescription drug

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**

	<b>Total OPEB Liability</b>
<b>Balance at July 1, 2021</b>	\$ 73,650,948
<b>Changes for the year</b>	
Service cost	3,707,530
Interest	1,681,693
Changes of benefit terms	-
Differences between expected and actual experience	982,604
Changes in assumptions or other inputs	3,089,551
Benefit payments	(2,541,456)
<b>Net changes</b>	<u>6,919,922</u>
<b>Balance at June 30, 2022</b>	<u>\$ 80,570,870</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.21% to 2.16%.

Mortality rates were based on the Pub-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2019.

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, 2015 through December 31, 2019.

*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 (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 96,759,952	\$ 80,570,870	\$ 68,104,076

*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	\$ 65,967,548	\$ 80,570,870	\$ 100,118,219

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

For the year ended June 30, 2022, the County recognized OPEB expense of \$6,925,532. At June 30, 2022, 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	\$ 1,400,626	\$ 4,226,206
Changes of assumptions	14,678,264	1,959,188
Benefit payments and administrative costs made subsequent to the measurement date		-
Total	<u>\$ 16,078,890</u>	<u>\$ 6,185,394</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, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30:</b>	
2023	\$ 1,524,534
2024	1,524,534
2025	1,524,534
2026	1,987,172
2027	1,961,816
Thereafter	1,370,906
	<u>\$ 9,893,496</u>

**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 \$10,981,145 reported as landfill closure and postclosure care liability at June 30, 2022 represents a cumulative amount reported to-date based on the use of 56 percent of the total estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$8,628,044 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2022. The County expects to close the Robeson County Landfill Facility in 2023. 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	\$ 4,919,012	\$ 4,242,387
Pensions – difference between projected and actual investment earnings	-	13,529,667
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	388,889	233,217
Pensions, OPEB – change in assumptions	21,741,706	2,133,323
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	231,989	-
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	6,020,609	-
Benefit payments for the OPEB plan paid subsequent to measurement date	-	-
Prepaid Taxes not yet earned (General)	-	-
Prepaid Grant		10,809,182
Leases		161,193
Taxes Receivable, net, less penalties (General)	-	8,589,200
Taxes Receivable, net, less penalties (Special Revenue)	-	1,497,466
Total	<u>\$ 33,302,205</u>	<u>\$ 41,195,635</u>

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, 2022, 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.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations

a. Leases

The County has entered into various agreements to lease real estate. The lease agreements qualify as other than a short-term leases under GASB 87 and therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The agreements were executed to lease real estate and require 108 monthly payments of \$12,469. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4%. As a result of the lease, the Board has recorded a right to use assets with a net book value of \$1,001,436 at June 30, 2022.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 120,848	\$ 28,781	\$ 149,629
2024	111,354	38,275	149,629
2025	108,936	40,693	149,629
2026	103,169	46,460	149,629
2027	95,529	54,100	149,629
2028-2032	524,458	223,687	748,145
2033-2037	-	-	-
	<u>\$ 1,064,294</u>	<u>\$ 431,996</u>	<u>\$ 1,496,290</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

b. 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, 2022, the principal balance remaining was, \$877,969.

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, 2022, the principal balance remaining was, \$403,932.

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, 2022, the principal balance remaining was, \$10,135,136.

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, 2022, the principal balance was \$917,285.

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, 2022, the principal balance was \$14,644,432.

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, 2022, the principal balance was \$1,205,192.

An installment purchase was executed on November 15, 2021 for the purchase of Viper radios. The transaction requires 4 payments by the County of \$61,136 including interest at 2.721%. Maturity is scheduled for December 7, 2025. At June 30, 2022, the principal balance was \$228,394.

An installment purchase was executed on February 17, 2022 for the purchase of 19 trucks. The transaction requires 5 payments by the County of \$138,802 including interest at 2.130%. Maturity is scheduled for February 17, 2027. At June 30, 2022, the principal balance was \$651,220.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

b. Installment Purchases (Continued)

Annual debt service payments of the installment purchase as of June 30, 2022, including \$5,871,167 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 3,996,801	\$ 1,019,791
2024	3,092,893	879,072
2025	3,106,170	768,193
2026	2,702,577	656,917
2027	2,647,395	553,365
2028-2032	9,203,042	1,429,107
2033-2037	3,618,547	377,437
2038-2042	297,345	129,895
2043-2047	398,790	57,390
2048-2052	-	-
Total	<u>\$ 29,063,560</u>	<u>\$ 5,871,167</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, 2022 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 266,667	\$ 50,267
2024	266,667	34,800
2025	266,666	19,333
2026	133,333	3,867
2027	-	-
2028	-	-
Total	\$ 933,333	\$ 108,267



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, 2022 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 434,940	\$ 81,986
2024	434,940	56,760
2025	434,940	31,533
2026	217,468	6,306
2027	-	-
2028	-	-
Total	\$ 1,522,288	\$ 176,585

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, 2022 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		2,412,028
\$5,905,500 Refunding Bonds		
Interest and principal due June 1, in annual		
installments through June 1, 2027		2,372,524
\$5,613,904 Refunding Bonds		
Interest and principal due June 1, in annual		
installments through June 1, 2027		2,817,454
Total	\$	<u>7,602,006</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
2023	\$ -	\$ -	\$ 1,303,662	\$ 212,096
2024	-	-	1,333,684	175,724
2025	-	-	1,364,404	138,514
2026	-	-	1,395,600	100,447
2027	-	-	1,427,625	61,510
2028-2029	-	-	777,031	31,647
Total	\$ -	\$ -	\$ 7,602,006	\$ 719,938

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 \$29,063,560 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, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
<b>Governmental activities:</b>					
Installment purchase	\$ 31,964,067	\$ 879,614	\$ 3,780,121	\$ 29,063,560	\$ 3,996,801
Qualified school construction bonds	1,957,228	-	434,940	1,522,288	434,940
Qualified zone academy bonds	1,200,000	-	266,667	933,333	266,667
Leases	-	144,186	-	144,186	28,837
Compensated absences	4,198,022	1,137,052	354,250	4,980,824	498,083
Total Pension Liability (LEOSSA)	5,649,759	258,852	-	5,908,611	-
Net Pension Liability (LGERS)	20,969,352	-	12,225,552	8,743,800	-
Net OPEB Liability	68,642,683	6,449,367	-	75,092,050	-
Total governmental activities	\$ 134,581,111	\$ 8,869,071	\$ 17,061,530	\$ 126,388,652	\$ 5,225,328
<b>Business-type activities:</b>					
General obligation debt	\$ 8,879,977	\$ -	\$ 1,277,971	\$ 7,602,006	\$ 1,303,662
Accrued landfill closure and postclosure care costs	9,795,183	1,185,962	-	10,981,145	-
Leases	-	920,108	-	920,108	92,011
Compensated absences	370,632	225,371	99,680	496,323	57,779
Net Pension Liability (LGERS)	1,612,199	-	886,350	725,849	-
Net OPEB Liability	5,008,265	470,555	-	5,478,820	-
Total business-type activities	\$ 25,666,256	\$ 2,801,996	\$ 2,264,001	\$ 26,204,251	\$ 1,453,452

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
<b>Robeson County Public Library:</b>					
Compensated absences	\$ 52,928	\$ -	\$ 1,433	\$ 51,495	\$ -
Net Pension Liability (LGERS)	308,387	-	185,086	123,301	-
Total Robeson County Public Library	\$ 361,315	\$ -	\$ 186,519	\$ 174,796	\$ -

II. DETAIL NOTES ON ALL FUNDS (Continued)

C. Interfund Balances and Activity

Balances due to/from other funds at June 30, 2022 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.	\$	510,761
Due from the CDBG Project Fund to the General Fund for expenditure repayment.		684,013
Due from the Capital Project Funds to the General Fund for expenditure repayment.		-
		<hr/>
Total	\$	<u>1,194,774</u>

D. Net Investment in Capital Assets

	<u>Governmental</u>		<u>Business-type</u>
Capital Assets	\$ 52,394,681	\$	36,735,003
Less: long-term debt	29,063,560		7,621,789
Add: unexpended debt proceeds	-		-
Net Investment in Capital Assets	<u>\$ 23,331,121</u>	<u>\$</u>	<u>29,113,214</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>	\$	65,839,001
Less:		
Restricted		
Leases		671
Stabilization by State Statute		10,960,842
School Capital Outlay		504,721
Appropriated Fund Balance in 2022-2023 budget		-
Remaining Fund Balance		54,372,767

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 \$122,330 and \$87,971 to the Airport for operating and capital purposes, respectively, during the fiscal year ended June 30, 2022. 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, 2022. 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 \$1,000,000 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2022. 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, 2022. 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 \$155,523 to the Council during the fiscal year ended June 30, 2022. 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 January 27, 2023, which is the date the financial statements were available to be issued.



***Required Supplemental Financial Data***

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

	<b>Local Government Employees' Retirement System</b>								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.61748%	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) (\$)	\$ 9,469,649	\$ 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	\$ 48,069,932	\$ 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	19.70%	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**	95.51%	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 Nine Fiscal Years

	<b>Local Government Employees' Retirement System</b>								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 6,007,571	\$ 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	6,007,571	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>	<u>\$ -</u>
County's covered payroll	\$ 52,253,423	\$ 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	11.50%	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 Nine Fiscal Years\*

	<b>Register of Deeds' Supplemental Pension Fund</b>								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.65058%	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) (\$)	\$ (124,996)	\$ (140,013)	\$ (142,000)	\$ (133,026)	\$ (134,403)	\$ (158,250)	\$ (180,660)	\$ (180,319)	\$ (155,674)
County's covered payroll	\$ 105,174	\$ 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	(118.85%)	(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**	156.53%	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 Nine Fiscal Years

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	<b>Register of Deeds' Supplemental Pension Fund</b>									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Contractually required contribution	\$ 13,038	\$ 10,738	\$ 9,308	\$ 7,080	\$ 6,710	\$ 6,442	\$ 6,915	\$ 6,238	\$ 6,495	
Contributions in relation to the contractually required contribution	13,038	10,738	9,308	7,080	6,710	6,442	6,915	6,238	6,495	
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 114,372	\$ 105,174	\$ 103,312	\$ 90,541	\$ 88,759	\$ 87,880	\$ 86,156	\$ 274,006	\$ 260,794	
Contributions as a percentage of covered-employee payroll	11.40%	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, 2022

**Law Enforcement Officers' Special Separation Allowance**

	2022	2021	2020	2019	2018	2017
<b>Beginning balance</b>	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482	\$ 2,947,249
Service cost	298,688	180,825	145,972	162,392	142,367	150,190
Interest on the total pension liability	106,877	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	233,791	377,453	15,922	175,596	(105,180)	-
Changes of assumptions or other inputs	(156,326)	1,545,562	106,796	(134,522)	225,008	(71,955)
Benefit payments	(224,178)	(196,127)	(161,438)	(148,288)	(152,688)	(108,286)
Other changes	-	-	-	-	-	-
<b>Ending balance of the total pension liability</b>	<b>\$ 5,908,611</b>	<b>\$ 5,649,759</b>	<b>\$ 3,627,003</b>	<b>\$ 3,398,967</b>	<b>\$ 3,243,633</b>	<b>\$ 3,020,482</b>

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, 2022

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**Law Enforcement Officers' Special Separation Allowance**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability	\$ 5,908,611	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482
Covered payroll	7,177,972	6,841,579	5,829,219	6,161,115	5,977,312	6,114,053
Total pension liability as a percentage of covered payroll	<u>82.32%</u>	<u>82.58%</u>	<u>62.22%</u>	<u>55.17%</u>	<u>54.27%</u>	<u>49.40%</u>

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, 2022

<u>Total OPEB Liability</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 3,707,530	\$ 2,492,608	\$ 2,258,065	\$ 2,319,266	\$ 2,588,115
Interest	1,681,693	2,251,433	2,153,713	1,910,124	1,674,499
Changes of benefit terms	-	-	-	-	-
Differences between expect and actual experience	982,604	(5,337,972)	257,082	(604,146)	1,028,214
Changes of assumptions	3,089,551	13,279,654	3,623,547	11,933	(5,098,913)
Benefit payments	(2,541,456)	(1,722,853)	(1,921,088)	(1,934,256)	(2,400,762)
<b>Net changes in Total OPEB Liability</b>	<b>6,919,922</b>	<b>10,962,870</b>	<b>6,371,319</b>	<b>1,702,921</b>	<b>(2,208,847)</b>
<b>Total OPEB Liability - Beginning</b>	<b>73,650,948</b>	<b>62,688,078</b>	<b>56,316,759</b>	<b>54,613,838</b>	<b>56,822,685</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 80,570,870</b>	<b>\$ 73,650,948</b>	<b>\$ 62,688,078</b>	<b>\$ 56,316,759</b>	<b>\$ 54,613,838</b>
 <b>Covered Payroll</b>	 <b>\$ 49,066,859</b>	 <b>\$ 49,066,859</b>	 <b>\$ 35,269,173</b>	 <b>\$ 35,269,173</b>	 <b>\$ 41,762,561</b>
 <b>Total OPEB Liability as a percentage of covered payroll</b>	 <b>164.21%</b>	 <b>150.10%</b>	 <b>177.74%</b>	 <b>159.68%</b>	 <b>130.77%</b>

**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%
2022	2.16%



***Major Governmental Funds***  
***General Fund***

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**ROBESON COUNTY, NORTH CAROLINA**

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<b>Ad Valorem Taxes</b>			
Taxes		\$ 59,194,671	
Interest and Penalties		2,469,409	
<b>Total Ad Valorem Taxes</b>	\$ 55,972,365	61,664,080	\$ 5,691,715
<b>Local Option Sales Taxes</b>			
Local Option Sales Taxes		32,256,511	
<b>Total Local Option Sales Taxes</b>	27,716,040	32,256,511	4,540,471
<b>Other Taxes and Licenses</b>			
Register of Deeds Excise Tax		378,424	
<b>Total Other Taxes and Licenses</b>	132,000	378,424	246,424
<b>Unrestricted Intergovernmental</b>			
Payments in Lieu of Tax		-	
Beer & Wine Tax		-	
ABC Distributions		262,239	
<b>Total Unrestricted Intergovernmental</b>	70,500	262,239	191,739
<b>Permits and Fees</b>			
Building Permits		265,800	
Inspection Fees		388,914	
Register of Deeds		240,112	
<b>Total Permits and Fees</b>	876,450	894,826	18,376

**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Sales and Services</b>			
Sheriff Fees		\$ 2,965,571	
Jail Fees		609,618	
Fire Inspections		7,868	
Ambulance Fees		3,341,167	
Animal Control Fees		49,281	
Transportation Revenue		1,124,870	
Extension Service Fees		315	
Soil Conservation Fees		245,159	
Home Health		1,028,293	
Recreation Fees		11,160	
Rent and Concessions		442,114	
Motor Vehicle Collection Fees		116,558	
Wellness Fees		1,782,187	
<b>Total Sales and Services</b>	<b>\$ 11,918,644</b>	<b>11,724,161</b>	<b>\$ (194,483)</b>
<b>Restricted Intergovernmental</b>			
Court Facilities Fees		154,775	
General Health		2,182,136	
Epidemiology		2,136,641	
Adult Health Services		399,838	
Maternal & Child Health		6,955,970	
Home & Community		1,182,838	
State Emergency Management		567,988	
DSS Revenue		17,309,205	
ABC Revenue		44,616	
NC Governors Crime Commission		5,368,496	
<b>Total Restricted Intergovernmental</b>	<b>43,493,695</b>	<b>36,302,503</b>	<b>(7,191,192)</b>
<b>Investment Earnings</b>			
General		151,365	
<b>Total Investment Earnings</b>	<b>30,500</b>	<b>151,365</b>	<b>120,865</b>

**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Miscellaneous</b>			
Insurance Claims Settlement		\$ (1,127,273)	
Insurance Refunds		176,411	
Sale of Assets		19,324	
Elections Reimbursement		43,648	
Other Miscellaneous		3,085,525	
<b>Total Miscellaneous</b>	\$ 5,355,289	2,197,635	\$ (3,157,654)
<b>Total Revenues</b>	145,565,483	145,831,744	266,261
<b>Expenditures</b>			
<b>Governing Body</b>			
Salaries and Benefits		277,724	
Other Expenditures		494,842	
<b>Total Governing Body</b>	838,846	772,566	66,280
<b>Administration</b>			
Salaries and Benefits		957,090	
Other Expenditures		72,044	
Capital Outlay		-	
<b>Total Administration</b>	1,087,532	1,029,134	58,398
<b>Personnel</b>			
Salaries and Benefits		403,910	
Other Expenditures		74,072	
<b>Total Personnel</b>	477,983	477,982	1
<b>Purchasing &amp; Safety</b>			
Salaries and Benefits		-	
Other Expenditures		25,840	
<b>Total Purchasing &amp; Safety</b>	69,897	25,840	44,057

**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Wellness</b>			
Salaries and Benefits		\$ 547,553	
Other Expenditures		1,914,087	
<b>Total Finance</b>	\$ 2,461,643	2,461,640	\$ 3
<b>Finance</b>			
Salaries and Benefits		796,024	
Other Expenditures		87,093	
<b>Total Finance</b>	937,251	883,117	54,134
<b>Computer Operations</b>			
Salaries and Benefits		330,238	
Other Expenditures		355,676	
Capital Outlay		-	
<b>Total Computer Operations</b>	747,849	685,914	61,935
<b>Tax Administration</b>			
Salaries and Benefits		2,580,773	
Other Expenditures		457,150	
<b>Total Tax Administration</b>	3,357,639	3,037,923	319,716
<b>County Attorney</b>			
Salaries and Benefits		379,431	
Other Expenditures		437,951	
<b>Total Court Facilities</b>	817,383	817,382	1
<b>Court Facilities</b>			
Salaries and Benefits		87,733	
Other Expenditures		742,129	
<b>Total Court Facilities</b>	829,861	829,862	(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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Elections</b>			
Salaries and Benefits		\$ 328,512	
Other Expenditures		500,718	
<b>Total Elections</b>	<b>\$ 829,230</b>	<b>829,230</b>	<b>\$ -</b>
<b>Register of Deeds</b>			
Salaries and Benefits		509,291	
Other Expenditures		58,399	
<b>Total Register of Deeds</b>	<b>567,691</b>	<b>567,690</b>	<b>1</b>
<b>Non Departmental</b>			
Salaries and Benefits		2,467,306	
Other Expenditures		115,605	
<b>Total Non Departmental</b>	<b>3,166,369</b>	<b>2,582,911</b>	<b>583,458</b>
<b>Central Garage</b>			
Salaries and Benefits		462,997	
Other Expenditures		1,339,317	
Capital Outlay		693,366	
<b>Total Central Garage</b>	<b>2,495,869</b>	<b>2,495,680</b>	<b>189</b>
<b>Public Buildings</b>			
Salaries and Benefits		1,046,379	
Other Expenditures		721,837	
Capital Outlay		-	
<b>Total Public Buildings</b>	<b>1,942,290</b>	<b>1,768,216</b>	<b>174,074</b>
<b>Sheriff</b>			
Salaries and Benefits		11,233,660	
Other Expenditures		2,810,995	
Capital Outlay		244,898	
<b>Total Sheriff</b>	<b>14,291,160</b>	<b>14,289,553</b>	<b>1,607</b>



**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Juvenile Outreach Program</b>			
Salaries and Benefits		\$ 931,070	
Other Expenditures		10,088	
<b>Total Juvenile Outreach Program</b>	\$ 941,157	941,158	\$ (1)
<b>Communications</b>			
Salaries and Benefits		1,477,079	
Other Expenditures		371,517	
<b>Total Communications</b>	2,123,418	1,848,596	274,822
<b>Jail</b>			
Salaries and Benefits		4,746,330	
Other Expenditures		2,007,645	
Capital Outlay		164,000	
<b>Total Jail</b>	6,917,975	6,917,975	-
<b>Jail Health Services</b>			
Salaries and Benefits		1,612,114	
Other Expenditures		93,452	
<b>Total Jail Health Services</b>	1,705,566	1,705,566	-
<b>Emergency Management</b>			
Salaries and Benefits		249,261	
Other Expenditures		145,394	
Capital Outlay		75,432	
<b>Total Emergency Management</b>	579,522	470,087	109,435
<b>Fire Marshal</b>			
Salaries and Benefits		154,988	
Other Expenditures		137,481	
<b>Total Fire Marshal</b>	292,468	292,469	(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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Inspections</b>			
Salaries and Benefits		\$ 796,821	
Other Expenditures		111,982	
<b>Total Inspections</b>	\$ 908,804	908,803	\$ 1
<b>Coroner</b>			
Professional service		205,450	
<b>Total Coroner</b>	205,450	205,450	-
<b>Emergency Medical Services</b>			
Salaries and Benefits		5,053,618	
Other Expenditures		1,138,592	
Capital Outlay		-	
<b>Total Emergency Medical Services</b>	6,609,434	6,192,210	417,224
<b>Animal Control</b>			
Salaries and Benefits		246,053	
Other Expenditures		346,431	
Capital Outlay		-	
<b>Total Animal Control</b>	613,790	592,484	21,306
<b>Planning Board</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Planning Board</b>	-	-	-
<b>Development Commission</b>			
Salaries and Benefits		214,522	
Other Contributions		45,062	
<b>Total Development Commission</b>	328,752	259,584	69,168

**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Cooperative Extension</b>			
Salaries and Benefits		\$ 1,808	
Other Expenditures		553,273	
<b>Total Cooperative Extension</b>	\$ 561,096	555,081	\$ 6,015
<b>Soil Conservation</b>			
Salaries and Benefits		106,127	
Other Expenditures		384,032	
<b>Total Soil Conservation</b>	558,896	490,159	68,737
<b>General Health</b>			
<b>General Health</b>			
Salaries and Benefits		955,249	
Other Expenditures		326,495	
Capital Outlay		-	
<b>Total General Health</b>		<u>1,281,744</u>	
<b>Lead Poisoning Prevention</b>			
Other Expenditures		-	
<b>Total Lead Poisoning Prevention</b>		<u>-</u>	
<b>Environmental Health</b>			
Salaries and Benefits		380,045	
Other Expenditures		164,568	
<b>Total Environmental Health</b>		<u>544,613</u>	
<b>Epidemiology</b>			
Salaries and Benefits		292,309	
Other Expenditures		20,501	
<b>Total Epidemiology</b>		<u>312,810</u>	
<b>Tuberculosis Health</b>			
Salaries and Benefits		146,382	
Other Expenditures		16,260	
<b>Total Tuberculosis Health</b>		<u>162,642</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>AIDS Health</b>			
Salaries and Benefits		\$ 14,927	
<b>Total AIDS Health</b>		<u>14,927</u>	
<b>Health School Nutrition</b>			
Salaries and Benefits		-	
<b>Total Health School Nutrition</b>		<u>-</u>	
<b>Comp B&amp;C Cancer</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Comp B&amp;C Cancer</b>		<u>-</u>	
<b>Family Support</b>			
Salaries and Benefits		-	
Other Expenditures		180,886	
<b>Total Family Support</b>		<u>180,886</u>	
<b>Health Focus Group Family Support</b>			
Salaries and Benefits		26,659	
Other Expenditures		391	
<b>Total Health Focus Group Family Support</b>		<u>27,050</u>	
<b>Nurse Family Partnership</b>			
Salaries and Benefits		348,438	
Other Expenditures		97,172	
<b>Total Nurse Family Partnership</b>		<u>445,610</u>	
<b>Immunization Action Plan</b>			
Salaries and Benefits		39,128	
Other Expenditures		3,239	
<b>Total Immunization Action Plan</b>		<u>42,367</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Adult Health</b>			
Salaries and Benefits		\$ 7,002	
Other Expenditures		748	
<b>Total Adult Health</b>		<u>7,750</u>	
<b>Health Promotion</b>			
Salaries and Benefits		33,269	
Other Expenditures		1,148	
<b>Total Health Promotion</b>		<u>34,417</u>	
<b>Child Services Coordination</b>			
Salaries and Benefits		388,368	
Other Expenditures		11,669	
<b>Total Child Services Coordination</b>		<u>400,037</u>	
<b>Excess to Care Grant</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Excess to Care Grant</b>		<u>-</u>	
<b>Health WIC Administration</b>			
Salaries and Benefits		10,195	
Other Expenditures		433	
<b>Total Health WIC Administration</b>		<u>10,628</u>	
<b>Child Health</b>			
Salaries and Benefits		342,588	
Other Expenditures		504,712	
<b>Total Child Health</b>		<u>847,300</u>	
<b>Family Planning Health</b>			
Salaries and Benefits		588,045	
Other Expenditures		100,144	
<b>Total Family Planning Health</b>		<u>688,189</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Maternity Outreach</b>			
Salaries and Benefits		\$ 558,607	
Other Expenditures		10,120	
<b>Total Maternity Outreach</b>		<u>568,727</u>	
<b>WIC Nutrition Health</b>			
Salaries and Benefits		123,267	
Other Expenditures		41,704	
<b>Total WIC Nutrition Health</b>		<u>164,971</u>	
<b>WIC Clinic Health</b>			
Salaries and Benefits		353,187	
Other Expenditures		180,533	
<b>Total WIC Clinic Health</b>		<u>533,720</u>	
<b>Rural Health Outreach</b>			
Salaries and Benefits		11,512	
Other Expenditures		43,491	
<b>Total Rural Health Outreach</b>		<u>55,003</u>	
<b>Maternal Health</b>			
Salaries and Benefits		839,876	
Other Expenditures		134,652	
<b>Total Maternal Health</b>		<u>974,528</u>	
<b>WIC Breastfeeding</b>			
Salaries and Benefits		15,590	
Other Expenditures		4,480	
<b>Total WIC Breastfeeding</b>		<u>20,070</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Hurricane Relief Infrastructure</b>			
Other Expenditures		\$ -	
<b>Total Hurricane Relief Infrastructure</b>		<u>-</u>	
<b>Child Safety Promotions</b>			
Other Expenditures		32,415	
<b>Total Child Safety Promotions</b>		<u>32,415</u>	
<b>Health Share</b>			
Other Expenditures		71,419	
<b>Total Health Share</b>		<u>71,419</u>	
<b>Value Based Care Collaborative</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Value Based Care Collaborative</b>		<u>-</u>	
<b>Teen Pregnancy Prevention</b>			
Other Expenditures		72,361	
<b>Total Teen Pregnancy Prevention</b>		<u>72,361</u>	
<b>Covid-19</b>			
Salaries and Benefits		306,857	
Other Expenditures		77,190	
<b>Total Covid-19</b>		<u>384,047</u>	
<b>Wolfe Mini Grant</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Health CVH Grant</b>		<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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Adult Primary Care</b>			
Salaries and Benefits		\$ 302,983	
Other Expenditures		66,375	
<b>Total Adult Primary Care</b>		<u>369,358</u>	
<b>TANF</b>			
Salaries and Benefits		30,340	
Other Expenditures		9,179	
<b>Total TANF</b>		<u>39,519</u>	
<b>Child Health Auxiliary</b>			
Other Expenditures		250,000	
<b>Total Child Health Auxiliary</b>		<u>250,000</u>	
<b>Infant Mortality Reduction</b>			
Salaries and Benefits		81,597	
Other Expenditures		31,122	
<b>Total Infant Mortality Reduction</b>		<u>112,719</u>	
<b>Comm DIS All Other</b>			
Salaries and Benefits		141,841	
Other Expenditures		84,005	
<b>Total Comm DIS All Other</b>		<u>225,846</u>	
<b>HCV HIV Jail</b>			
Salaries and Benefits		141,946	
Other Expenditures		3,878	
<b>Total HCV HIV Jail</b>		<u>145,824</u>	
<b>Advanced Equity</b>			
Other Expenditures		43,783	
<b>Total Advanced Equity</b>		<u>43,783</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, 2022

	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Health Disparities II</b>			
Other Expenditures		\$ -	
<b>Total Health Disparities II</b>		<u>-</u>	
<b>Health Wisewoman Outreach Cardiology</b>			
Other Expenditures		-	
<b>Total Health Wisewoman Outreach Cardiology</b>		<u>-</u>	
<b>STD Prevention and Drugs</b>			
Other Expenditures		313	
<b>Total STD Prevention and Drugs</b>		<u>313</u>	
<b>School Influenza</b>			
Other Expenditures		2,161	
<b>Total School Influenza</b>		<u>2,161</u>	
<b>Parents as Teachers</b>			
Salaries and Benefits		142,497	
Other Expenditures		12,631	
<b>Total Parents as Teachers</b>		<u>155,128</u>	
<b>NCACE Youth Violence Prevention</b>			
Salaries and Benefits		-	
Other Expenditures		260,436	
<b>Total NCACE Youth Violence Prevention</b>		<u>260,436</u>	
<b>Tobacco Prevention</b>			
Other Expenditures		76,504	
<b>Total Tobacco Prevention</b>		<u>76,504</u>	
<b>Community Transformation Grant</b>			
Salaries and Benefits		579,090	
Other Expenditures		176,282	
<b>Total Community Transformation Grant</b>		<u>755,372</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Nurse Family Partnership II</b>			
Salaries and Benefits		\$ 344,856	
Other Expenditures		75,639	
<b>Total Nurse Family Partnership II</b>		<u>420,495</u>	
<b>Health - Bioterrorism</b>			
Salaries and Benefits		58,887	
Other Expenditures		918	
<b>Total Health - Bioterrorism</b>		<u>59,805</u>	
<b>HIV STD State</b>			
Salaries and Benefits		27,842	
Other Expenditures		637	
<b>Total HIV STD State</b>		<u>28,479</u>	
<b>WIC Breastfeeding</b>			
Salaries and Benefits		44,901	
Other Expenditures		5	
<b>Total WIC Breastfeeding</b>		<u>44,906</u>	
<b>Alcohol Rehab Fund</b>			
Other Expenditures		-	
<b>Total Alcohol Rehab Fund</b>		<u>-</u>	
<b>Health Disparities</b>			
Salaries and Benefits		29,080	
Other Expenditures		14	
<b>Total Health Disparities</b>		<u>29,094</u>	
<b>Chore Program</b>			
Other Expenditures		2,308	
<b>Total Chore Program</b>		<u>2,308</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>CD Pandemic Recovery</b>			
Salaries and Benefits		\$ 13,024	
Other Expenditures		3,216	
<b>Total CD Pandemic Recovery</b>		<u>16,240</u>	
<b>Health Homespun Nurturing</b>			
Salaries and Benefits		-	
Other Expenditures		29,769	
<b>Total Health Homespun Nurturing</b>		<u>29,769</u>	
<b>Health Essential Services</b>			
Salaries and Benefits		35,770	
<b>Total Health Essential Services</b>		<u>35,770</u>	
<b>Total General Health</b>	<u>\$ 12,944,448</u>	<u>10,982,060</u>	<u>\$ 1,962,388</u>
<b>Health Programs</b>			
<b>Ryan White</b>			
Salaries and Benefits		128,057	
Other Expenditures		212,889	
<b>Total Ryan White</b>		<u>340,946</u>	
<b>Dogwood Consortium II</b>			
Salaries and Benefits		38,805	
Other Expenditures		38,205	
<b>Total Dogwood Consortium II</b>		<u>77,010</u>	
<b>HOPWA III</b>			
Salaries and Benefits		28,540	
Other Expenditures		518,204	
<b>Total HOPWA III</b>		<u>546,744</u>	
<b>Total Health Programs</b>	<u>\$ 1,133,264</u>	<u>\$ 964,700</u>	<u>\$ 168,564</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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>Home Health</b>			
<b>Home Health</b>			
Salaries and Benefits		\$ 579,033	
Other Expenditures		379,200	
<b>Total Home Health</b>		<u>958,233</u>	
<b>Total Home Health</b>	\$ 1,235,496	958,233	\$ 277,263
<b>Social Services</b>			
Salaries and Benefits		22,014,187	
Other Expenditures		9,584,332	
Capital Outlay		49,442	
<b>Total Social Services</b>	<u>32,908,999</u>	<u>31,647,961</u>	1,261,038
<b>Veteran Service Officer</b>			
Salaries and Benefits		147,095	
Other Expenditures		4,675	
<b>Total Veteran Service Officer</b>	<u>151,769</u>	<u>151,770</u>	(1)
<b>Rob Restitution Program</b>			
Salaries and Benefits		85,107	
Other Expenditures		4,869	
Capital Outlay		25,000	
<b>Total Rob Restitution Program</b>	<u>115,000</u>	<u>114,976</u>	24
<b>Criminal Justice Partner Grant</b>			
Salaries and Benefits		573,111	
Other Expenditures		51,507	
<b>Total Criminal Justice Partner Grant</b>	<u>677,520</u>	<u>624,618</u>	52,902
<b>Teen Court and Youth Services</b>			
Salaries and Benefits		1,254	
Other Expenditures		10,837	
<b>Total Teen Court and Youth Services</b>	<u>32,240</u>	<u>12,091</u>	20,149

**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, 2022

	Budget	Actual	Variance Positive (Negative)
<b>DA's Adult Drug Court</b>			
Salaries and Benefits		\$ 4,901	
Other Expenditures		86,278	
<b>Total DA's Adult Drug Court</b>	\$ 526,413	91,179	\$ 435,234
<b>School Current Expenditures</b>			
Other Expenditures		13,360,800	
<b>Total School Current Expenditures</b>	13,360,800	13,360,800	-
<b>School Capital Outlay</b>			
Other Expenditures		6,857,356	
<b>Total School Capital Outlay</b>	6,857,357	6,857,356	1
<b>SEATS</b>			
Salaries and Benefits		973,100	
Other Expenditures		348,616	
Capital Outlay		11,824	
<b>Total SEATS</b>	1,589,062	1,333,540	255,522
<b>Parks &amp; Recreation</b>			
Salaries and Benefits		795,301	
Other Expenditures		1,290,519	
Capital Outlay		3,750	
<b>Total Parks &amp; Recreation</b>	2,193,696	2,089,570	104,126
<b>Recreation Special</b>			
Other Expenditures		139,439	
<b>Total Recreation Special</b>	232,973	139,439	93,534
<b>Special Appropriation</b>			
Other Expenditures		7,931,760	
Debt Service - Principal		4,481,728	
Debt Service - Interest		604,780	
<b>Total Special Appropriation</b>	16,448,636	13,018,268	3,430,368

**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, 2022

	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Contingency</b>			
Other Expenditures		\$ -	
<b>Total Contingency</b>	\$ -	-	\$ -
<b>Total Expenditures</b>	147,672,494	137,280,823	10,391,671
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,107,011)	8,550,921	10,657,932
<b>Other Financing Sources (Uses)</b>			
Transfers	-	-	-
Installment Purchase Obligations	651,220	879,614	228,394
<b>Total Other Financing Sources (Uses)</b>	651,220	879,614	228,394
<b>Appropriated Fund Balance</b>	1,455,791	-	(1,455,791)
<b>Net Change in Fund Balance</b>	\$ -	9,430,535	\$ 9,430,535
<b>Fund Balance - Beginning</b>		56,408,466	
Prior Period Adjustment		-	
<b>Fund Balance - Beginning, Restated</b>		56,408,466	
<b>Fund Balance - Ending</b>		\$ 65,839,001	

***Major Governmental Funds***  
***Special Revenue Funds***

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**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, 2022

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	<b>Final Budget</b>		<b>Actual</b>		<b>Variance Positive (Negative)</b>
<b>Revenues</b>					
Ad Valorem Taxes					
Fire District Taxes	\$ 6,298,862	\$	6,298,860	\$	(2)
<b>Expenditures</b>					
Fire Department					
Big Marsh			302,631		
Britts			181,630		
Red Springs			102,243		
Raynham/McDonald			193,777		
Deep Branch			283,827		
E Howellsville			235,481		
Evans Crossroad			172,219		
Lumber Bridge			244,314		
North Woods			236,043		
Piney Forest			376,645		
Prospect			359,022		
Raft Swamp			337,442		
Saddletree			209,503		
Scuffletown			319,489		
Shannon			211,991		
Wisharts			159,759		
Kingsdale			111,695		
Orrum			212,037		
Jacobs Swamp			28,313		
Phil/Burnt Swamp			240,830		
Whitehouse			116,951		
Sterling			5,329		
Ashpole			324,808		



**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, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Fire Department (Continued)			
Smiths		271,262	
Rennert		158,204	
Rowland		146,232	
Quehill		751,850	
Southeast Maxton		5,333	
<b>Total Expenditures</b>	<u>6,298,862</u>	<u>6,298,860</u>	<u>2</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance - Beginning of Year</b>		<u>-</u>	
<b>Fund Balance - End of Year</b>		<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, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Restricted Intergovernmental Revenue			
ARP Grant		\$ 2,213,443	
Investment Earnings		20,362	
<b>Total Revenues</b>	<b>\$ -</b>	<b>2,233,805</b>	<b>\$ 2,233,805</b>
<b>Expenditures</b>			
Other Expenditures		2,239,556	
Capital Outlay		-	
<b>Total Expenditures</b>	<b>2,233,850</b>	<b>2,239,556</b>	<b>(5,706)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,233,850)</b>	<b>(5,751)</b>	<b>2,228,099</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In:			
General Fund	-		-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriated Fund Balance</b>	<b>2,233,850</b>	<b>-</b>	<b>(2,233,850)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>(5,751)</b>	<b>\$ (5,751)</b>
<b>Fund Balance - Beginning of Year</b>		<b>45</b>	
<b>Fund Balance - End of Year</b>		<b>\$ (5,706)</b>	

***Major Governmental Funds***  
***Capital Project Funds***

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**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, 2022

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

## ***Nonmajor Governmental Funds***

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**ROBESON COUNTY, NORTH CAROLINA**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2022

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 486,477		\$ 486,477
Restricted Cash	2,712,774	-	2,712,774
Taxes Receivable (Net)	-	-	-
Due from Other Governments	-	1,328,183	1,328,183
<b>Total Assets</b>	<b>3,199,251</b>	<b>1,328,183</b>	<b>4,527,434</b>
<b>LIABILITIES</b>			
Due to Other Funds	-	684,013	684,013
Accounts Payable and Accrued Liabilities	-	40,500	40,500
<b>Total Liabilities</b>	<b>-</b>	<b>724,513</b>	<b>724,513</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Receivable	-	-	-
Prepaid Grants	336,437	-	336,437
<b>Total Deferred Inflows of Resources</b>	<b>336,437</b>	<b>-</b>	<b>336,437</b>
<b>FUND BALANCES</b>			
Restricted			
Public Buildings	-	-	-
E-911	2,376,337	-	2,376,337
Assigned			
Public Buildings	-	603,670	603,670
Unassigned	486,477	-	486,477
<b>Total Fund Balances</b>	<b>2,862,814</b>	<b>603,670</b>	<b>3,466,484</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,199,251</b>	<b>\$ 1,328,183</b>	<b>\$ 4,527,434</b>

**ROBESON COUNTY, NORTH CAROLINA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Fiscal Year Ended June 30, 2022

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues</b>			
Permits and Fees	\$ 312,604	\$ -	\$ 312,604
Restricted Intergovernmental	-	1,580,709	1,580,709
Sales and Services	545,091	-	545,091
Miscellaneous	317,323	-	317,323
<b>Total Revenues</b>	<b>1,175,018</b>	<b>1,580,709</b>	<b>2,755,727</b>
<b>Expenditures</b>			
Current			
Other Expenditures	379,497	-	379,497
E-911	581,816	-	581,816
Public Buildings	-	1,324,360	1,324,360
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>961,313</b>	<b>1,324,360</b>	<b>2,285,673</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>213,705</b>	<b>256,349</b>	<b>470,054</b>
<b>Other Financing Sources</b>			
Transfers to Other Funds	-	-	-
Transfers from Other Funds	-	-	-
General Obligation Bonds Issued	-	-	-
<b>Total Other Financing Sources (Users)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>213,705</b>	<b>256,349</b>	<b>470,054</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,649,109</b>	<b>347,321</b>	<b>2,996,430</b>
<b>Fund Balance - End of Year</b>	<b>\$ 2,862,814</b>	<b>\$ 603,670</b>	<b>\$ 3,466,484</b>





***Nonmajor Governmental Funds***  
***Special Revenue Funds***

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**ROBESON COUNTY, NORTH CAROLINA**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2022

	<b>E-911 Fund</b>	<b>Fines and Forfeitures Fund</b>	<b>Deed of Trust Fund</b>	<b>Opioid Settlement Fund</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ -	\$ 486,477	\$ -	\$ 486,477
Restricted Cash	2,376,337	-	-	336,437	2,712,774
Due from Other Government	-	-	-	-	-
Taxes Receivable (Net)	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,376,337</b>	<b>\$ -</b>	<b>\$ 486,477</b>	<b>\$ 336,437</b>	<b>\$ 3,199,251</b>
<b>LIABILITIES</b>					
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Receivable	-	-	-	-	-
Prepaid Grants	-	-	-	336,437	336,437
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>336,437</b>	<b>336,437</b>
<b>FUND BALANCES</b>					
Restricted:					
E-911	2,376,337	-	-	-	2,376,337
Unassigned	-	-	486,477	-	486,477
<b>Total Fund Balances</b>	<b>2,376,337</b>	<b>-</b>	<b>486,477</b>	<b>-</b>	<b>2,862,814</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,376,337</b>	<b>\$ -</b>	<b>\$ 486,477</b>	<b>\$ 336,437</b>	<b>\$ 3,199,251</b>

**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, 2022

	E-911 Fund	Fines and Forfeitures Fund	Deed of Trust Fund	Opioid Settlement Fund	Total
<b>Revenues</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	-
Sales and Services	545,091	-	-	-	545,091
Permits and Fees	-	-	312,604	-	312,604
Miscellaneous	-	317,323	-	-	317,323
<b>Total Revenues</b>	<b>545,091</b>	<b>317,323</b>	<b>312,604</b>	<b>-</b>	<b>1,175,018</b>
<b>Expenditures</b>					
Fire Department	-	-	-	-	-
E-911	581,816	-	-	-	581,816
Other Expenditures	-	317,323	62,174	-	379,497
<b>Total Expenditures</b>	<b>581,816</b>	<b>317,323</b>	<b>62,174</b>	<b>-</b>	<b>961,313</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(36,725)</b>	<b>-</b>	<b>250,430</b>	<b>-</b>	<b>213,705</b>
<b>Other Financing Sources (Uses)</b>					
Transfers from Other Funds	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(36,725)</b>	<b>-</b>	<b>250,430</b>	<b>-</b>	<b>213,705</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,413,062</b>	<b>-</b>	<b>236,047</b>	<b>-</b>	<b>2,649,109</b>
<b>Fund Balance - End of Year</b>	<b>\$ 2,376,337</b>	<b>\$ -</b>	<b>\$ 486,477</b>	<b>\$ -</b>	<b>\$ 2,862,814</b>

**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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Restricted Intergovernmental Grants	\$ 259,048	\$ -	\$ (259,048)
Sales and Services E-911	509,815	545,091	35,276
<b>Total Revenues</b>	<u>768,863</u>	<u>545,091</u>	<u>(223,772)</u>
<b>Expenditures</b>			
E-911 Other Expenditures		302,032	
Capital Outlay		279,784	
<b>Total Expenditures</b>		<u>581,816</u>	<u>276,982</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(89,935)</u>	<u>(36,725)</u>	<u>53,210</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In: General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Appropriated Fund Balance</b>	<u>89,935</u>	<u>-</u>	<u>(89,935)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>(36,725)</u>	<u>\$ (36,725)</u>
<b>Fund Balance - Beginning of Year</b>		<u>2,413,062</u>	
<b>Fund Balance - End of Year</b>		<u>\$ 2,376,337</u>	

**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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Sales and Services			
Penalties, fines, and forfeitures	\$ 317,324	\$ 317,323	\$ (1)
<b>Expenditures</b>			
General Government			
Other Expenditures		317,323	
Capital Outlay			
<b>Total Expenditures</b>	<u>317,324</u>	<u>317,323</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-
<b>Other Financing Sources (Uses)</b>			
Transfers In:			
General Fund	-		-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Appropriated Fund Balance</b>		-	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	-	<u>\$ -</u>
<b>Fund Balance - Beginning of Year</b>		-	
<b>Fund Balance - End of Year</b>		<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, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Permits and Fees			
Register of Deeds	\$ 312,605	\$ 312,604	\$ (1)
<b>Expenditures</b>			
General Government			
Other Expenditures		62,174	
Capital Outlay		-	
<b>Total Expenditures</b>	<u>312,605</u>	<u>62,174</u>	<u>250,431</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>250,430</u>	<u>250,430</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In:			
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Appropriated Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>250,430</u>	<u>\$ 250,430</u>
<b>Fund Balance - Beginning of Year</b>		<u>236,047</u>	
<b>Fund Balance - End of Year</b>		<u>\$ 486,477</u>	

**ROBESON COUNTY, NORTH CAROLINA**

Opioid Settlement Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Restricted Revenue			
Opioid Settlement Funds	\$ 336,438	\$ -	\$ (336,438)
Investment Earnings	-	-	-
<b>Total Revenues</b>	<b>336,438</b>	<b>-</b>	<b>(336,438)</b>
<b>Expenditures</b>			
Other Expenditures		-	
Capital Outlay		-	
<b>Total Expenditures</b>	<b>336,438</b>	<b>-</b>	<b>336,438</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In:			
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriated Fund Balance</b>		<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Fund Balance - Beginning of Year</b>		<b>-</b>	
<b>Fund Balance - End of Year</b>		<b>\$ -</b>	





***Nonmajor Governmental Funds***  
***Capital Project Funds***

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**ROBESON COUNTY, NORTH CAROLINA**  
Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2022

	<b>Community Development Block Grant</b>	<b>Total</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ -
Due from Other Governments	1,328,183	1,328,183
Restricted Cash	-	-
<b>Total Assets</b>	<b>1,328,183</b>	<b>1,328,183</b>
<b>LIABILITIES</b>		
Due to Other Funds	684,013	684,013
Accounts Payable and Accrued Liabilities	40,500	40,500
<b>Total Liabilities</b>	<b>724,513</b>	<b>724,513</b>
<b>FUND BALANCES</b>		
Restricted		
Public Buildings	-	-
Assigned		
Public Buildings	603,670	603,670
<b>Total Fund Balances</b>	<b>603,670</b>	<b>603,670</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,328,183</b>	<b>\$ 1,328,183</b>

**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, 2022

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	<b>Community Development Block Grant</b>	<b>Total</b>
<b>Revenues</b>		
Restricted Intergovernmental	\$ 1,580,709	\$ 1,580,709
Investment Earnings	-	-
<b>Total Revenues</b>	<u>1,580,709</u>	<u>1,580,709</u>
<b>Expenditures</b>		
Public Buildings	1,324,360	1,324,360
Capital Outlay	-	-
<b>Total Expenditures</b>	<u>1,324,360</u>	<u>1,324,360</u>
<b>Revenues Over (Under) Expenditures</b>	256,349	256,349
<b>Other Financing Sources</b>		
Transfers to Other Funds	-	-
Installment Purchase Obligations Issued	-	-
<b>Net Change in Fund Balance</b>	256,349	256,349
<b>Fund Balance - Beginning of Year</b>	<u>347,321</u>	<u>347,321</u>
<b>Fund Balance - End of Year</b>	<u>\$ 603,670</u>	<u>\$ 603,670</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, 2022

	Actual		Totals to Date	Variance Positive (Negative)	
	Project Authorization	Prior Year			Current Year
<b>Revenues</b>					
Restricted Intergovernmental					
Trinity Frozen Foods	500,000	294,065	-	294,065	(205,935)
Essential SFR Rehab DR	1,397,284	2,440,679	224,000	2,664,679	1,267,395
Project RV Ventura Building Refuse	340,000	311,858	-	311,858	(28,142)
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	39,446
CDBG-DR	46,600,000	16,131,670	11,187	16,142,857	(30,457,143)
CDBG-DR-Homeowner	18,354	129,879	-	129,879	111,525
HMGP Funds - Hurricane Matthew	5,306,597	1,194,110	1,200	1,195,310	(4,111,287)
DRA-17 - Hurricane Matthew	1,000,000	321,025	-	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	464,823	-	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	2,828	129,327	2,327
Serioplast Global Grant	350,000	-	360,000	360,000	10,000
Town of Pembroke WTR Drainage	174,195	-	15,145	15,145	(159,050)
Rempac Foam Proj Corner Store	400,000	-	400,000	400,000	-
Air Production & Service	140,000	-	140,000	140,000	-
Harger Lighting Grounds	170,000	-	170,000	170,000	-
CDBG Dist#1 Elderly Housing	750,000	-	256,349	256,349	(493,651)
Town of Fairmont WWTP Upgrades	525,000	-	-	-	(525,000)
Town of Fairmont Access Rd	462,000	-	-	-	(462,000)
Town of Parkton Generators	78,750	-	-	-	(78,750)
Town of Roland Drainage	210,000	-	-	-	(210,000)
Robeson Co Water Tank	315,000	-	-	-	(315,000)
Town of Red Springs	525,000	-	-	-	(525,000)
PSRC Fueling Station	630,000	-	-	-	(630,000)
Rob Comm College Drainage	231,000	-	-	-	(231,000)
Infrastructure Projects	11,655	-	-	-	(11,655)
Town of Maxton Generator	188,000	-	-	-	(188,000)
<b>Total Revenues</b>	<b>63,091,208</b>	<b>22,842,029</b>	<b>1,580,709</b>	<b>24,422,738</b>	<b>(38,668,470)</b>

**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, 2022

	Actual			Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Year	Current Year		
<b>Expenditures</b>					
Public Buildings					
Trinity Frozen Foods	500,000	294,065	-	294,065	205,935
Essential SFR Rehab DR	1,397,284	2,440,679	224,000	2,664,679	(1,267,395)
Project RV Ventura Building Refuse	340,000	311,858	-	311,858	28,142
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	(39,446)
CDBG-DR	46,600,000	16,557,956	11,187	16,569,143	30,030,857
CDBG-DR-Homeowner	18,354	104,208	-	104,208	(85,854)
HMGP Funds - Hurricane Matthew	5,306,597	1,194,009	1,200	1,195,209	4,111,388
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	464,822	-	464,822	751,551
Steve Roberts Org.	500,000	500,000	-	500,000	-
Project Pepsi Bottling	150,000	150,000	-	150,000	-
NCEM SARF	127,000	126,499	2,828	129,327	(2,327)
Serioplast Grant	350,000	-	360,000	360,000	(10,000)
Town of Pembroke WTR Drainage	174,195	-	15,145	15,145	159,050
Rempac Foam Proj Corner Store Other Prof	400,000	-	400,000	400,000	-
Air Production & Service Other Prof	140,000	-	140,000	140,000	-
Harger Lighting Grounds Other Prof	170,000	-	170,000	170,000	-
CDBG Dist#1 Elderly Housing Other Prof	750,000	-	-	-	750,000
Town of Fairmont WWTP Upgrades	525,000	-	-	-	525,000
Town of Fairmont Access Rd	462,000	-	-	-	462,000
Town of Parkton Generators	78,750	-	-	-	78,750
Town of Roland Drainage	210,000	-	-	-	210,000
Robeson Co Water Tank	315,000	-	-	-	315,000
Town of Red Springs	525,000	-	-	-	525,000
PSRC Fueling Station	630,000	-	-	-	630,000
Rob Comm College Drainage	231,000	-	-	-	231,000
Infrastructure Projects	11,655	-	-	-	11,655
Town of Maxton Generator	188,000	-	-	-	188,000
<b>Total Expenditures</b>	<b>63,091,208</b>	<b>23,232,734</b>	<b>1,324,360</b>	<b>24,557,094</b>	<b>38,534,114</b>

**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, 2022

	Actual		Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Year		
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	(390,705)	256,349	(134,356)
<b>Other Financing Sources (Uses)</b>				
Transfers in:				
General Fund	\$ -	\$ -	\$ -	\$ -
Water Fund	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (390,705)</u>	<u>256,349</u>	<u>\$ (134,356)</u>
<b>Fund Balance - Beginning</b>			<u>347,321</u>	
<b>Fund Balance - Ending</b>			<u>\$ 603,670</u>	

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***

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**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Restricted Intergovernmental</b>			
State Grants		\$ 8,768	
<b>Total Restricted Intergovernmental</b>	\$ -	8,768	\$ 8,768
<b>Operating Revenues</b>			
Charges for Services		17,489,144	
Taps and Reconnections		577,480	
Other		-	
<b>Total Operating Revenues</b>	14,780,880	18,066,624	3,285,744
<b>Nonoperating Revenues</b>			
Investment Earnings		-	
Miscellaneous		85,436	
<b>Total Nonoperating Revenues</b>	1,000,000	85,436	(914,564)
<b>Total Revenues</b>	15,780,880	18,160,828	2,379,948
<b>Expenditures</b>			
<b>Non-Departmental</b>			
Other Expenditures		-	
<b>Total Nondepartmental</b>	100,000	-	100,000
<b>Water Customer Service</b>			
Salaries and Benefits		455,747	
Other Expenditures		1,950,094	
Capital Outlay		-	
<b>Total Water Customer Service</b>	2,628,063	2,405,841	222,222
<b>Public Utilities</b>			
Salaries and Benefits		477,158	
Other Expenditures		22,209	
<b>Total Public Utilities</b>	499,368	499,367	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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Water Treatment Plant</b>			
Salaries and Benefits		\$ 862,985	
Other Expenditures		1,894,592	
Capital Outlay		454,078	
<b>Total Water Treatment Plant</b>	\$ 3,211,654	3,211,655	\$ (1)
<b>Water Treatment Wells</b>			
Salaries and Benefits		281,108	
Other Expenditures		2,492,513	
Capital Outlay		275,594	
<b>Total Water Treatment Wells</b>	3,528,276	3,049,215	479,061
<b>Water Distribution</b>			
Salaries and Benefits		527,889	
Other Expenditures		1,001,448	
Capital Outlay		437,172	
<b>Total Water Distribution</b>	2,465,883	1,966,509	499,374
<b>Meter Maintenance</b>			
Salaries and Benefits		535,113	
Other Expenditures		82,678	
Capital Outlay		832,090	
<b>Total Meter Maintenance</b>	2,931,913	1,449,881	1,482,032
<b>Water System Production</b>			
Capital Outlay		-	
<b>Total Water System Production</b>	-	-	-
<b>Debt Service</b>			
Principal Retirement		1,277,971	
Interest Paid		188,030	
<b>Total Debt Service</b>	1,525,723	1,466,001	59,722

**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2022

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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Total Expenditures</b>	<u>\$ 16,890,880</u>	<u>\$ 14,048,469</u>	<u>\$ 2,842,411</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,110,000)</u>	<u>4,112,359</u>	<u>5,222,359</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out:			
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Appropriated Fund Balance</b>	<u>1,110,000</u>	<u>-</u>	<u>(1,110,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 4,112,359</u>	<u>\$ 4,112,359</u>

**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2022

---

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:</b>			
<b>Net Change in Fund Balance</b>		<u>\$ 4,112,359</u>	
Reconciling Items:			
Depreciation Expense		(5,289,283)	
Capital Outlay		1,998,934	
Debt Principal		1,277,971	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		(31,669)	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		47,879	
(Increase) Decrease in Net Pension Liability		520,892	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		(576,130)	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		59,122	
(Increase) Decrease in OPEB Liability		(290,637)	
(Increase)Decrease in Accrued Interest Payable		3,728	
(Increase)Decrease in Compensated Absences		(90,664)	
Total Reconciling Items		<u>(2,369,857)</u>	
<b>Change in Net Position</b>		<u>\$ 1,742,502</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Restricted Intergovernmental</b>			
Other Grants	\$ -	-	
<b>Total Restricted Intergovernmental</b>	\$ -	-	\$ -
<b>Operating Revenues</b>			
Charges for Services		8,007,723	
<b>Total Operating Revenues</b>	8,410,120	8,007,723	(402,397)
<b>Nonoperating Revenues</b>			
Solid Waste Disposal Tax		85,184	
Scrap Tire Disposal Tax		193,967	
White Goods Disposal Tax		184	
<b>Total Nonoperating Revenues</b>	313,776	279,335	(34,441)
<b>Miscellaneous Revenue</b>			
Other Miscellaneous Revenue		4,849	
<b>Total Miscellaneous Revenue</b>	-	4,849	4,849
<b>Total Revenues</b>	8,723,896	8,291,907	(431,989)
<b>Expenditures</b>			
<b>Landfill</b>			
Salaries and Benefits		1,676,065	
Other Expenditures		3,253,892	
Capital Outlay		1,954,173	
<b>Total Landfill</b>	7,310,131	6,884,130	426,001
<b>Non-Departmental</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Non-Departmental</b>	100,000	-	100,000

**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, 2022

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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Manned Dumpster Sites</b>			
Salaries and Benefits		\$ 616,736	
Other Expenditures		-	
<b>Total Manned Dumpster Sites</b>	<b>\$ 624,370</b>	<b>616,736</b>	<b>\$ 7,634</b>
<b>Total Expenditures</b>	<b>8,034,501</b>	<b>7,500,866</b>	<b>533,635</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>689,395</b>	<b>791,041</b>	<b>101,646</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Assets	-	-	-
Lease Liability Issued	-	920,108	920,108
Transfers In (Out):	-	-	-
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>920,108</b>	<b>920,108</b>
<b>Appropriated Fund Balance</b>	<b>(689,395)</b>	<b>-</b>	<b>689,395</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,711,149</b>	<b>\$ 1,711,149</b>

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**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, 2022

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:</b>			
<b>Net Change in Fund Balance</b>		\$ 1,711,149	
Reconciling Items:			
Depreciation Expense		(375,366)	
Amortization		(289,014)	
Capital Outlay		1,954,173	
Lease Liability Issued		(920,108)	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		(180)	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		29,640	
(Increase) Decrease in Net Pension Liability		225,139	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		(278,009)	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		36,598	
(Increase) Decrease in OPEB Liability		(179,918)	
(Increase) Decrease in Accrued Landfill Closure and Postclosure Care Costs		(1,185,962)	
(Increase) Decrease in Accrued Interest		(585)	
(Increase)Decrease in Compensated Absences		(30,861)	
Total Reconciling Items		<u>(1,014,453)</u>	
<b>Change in Net Position</b>		<u>\$ 696,696</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, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Operating Revenues</b>			
Operating Grants		\$ 1,136,408	
Other Rental Revenue		112,615	
Dwelling Rental		637,963	
<b>Total Operating Revenues</b>	<b>\$ 2,081,500</b>	<b>1,886,986</b>	<b>\$ (194,514)</b>
<b>Nonoperating Revenues</b>			
Investment Earnings		950	
<b>Total Nonoperating Revenues</b>	<b>1,600</b>	<b>950</b>	<b>(650)</b>
<b>Total Revenues</b>	<b>2,083,100</b>	<b>1,887,936</b>	<b>(195,164)</b>
<b>Expenditures</b>			
Administration		768,521	
Utilities		416,144	
Ordinary Maintenance		599,809	
Insurance Premiums		76,550	
General Expense		88,661	
Debt Service		7,807	
<b>Total Expenditures</b>	<b>1,998,200</b>	<b>1,957,492</b>	<b>40,708</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 84,900</b>	<b>\$ (69,556)</b>	<b>\$ (154,456)</b>

**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, 2022

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In:		\$ 201,880	
Capital Contributions		395,068	
<b>Total Other Financing Sources (Uses)</b>	-	596,948	596,948
<b>Appropriated Fund Balance</b>	(84,900)	-	84,900
<b>Net Change in Fund Balance</b>	\$ -	\$ 527,392	\$ 527,392

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

**Net Change in Fund Balance** \$ 527,392

Reconciling Items:

Capital Contribution	246,774
Depreciation Expense	(298,166)
Principal Retirement	6,923
(Increase) Decrease in deferred outflows of resources - pensions	(47,230)
Increase (Decrease) in net pension liability	(140,319)
Increase (Decrease) in deferred inflows of resources - pensions	169,987
(Increase) Decrease in Compensated Absences	4,167
Operating Grants	475,135
Capital Fund Expense	(668,323)
Capital Fund Transfers Out	(201,880)
Total Reconciling Items	<u>(452,932)</u>

**Change in Net Position** \$ 74,460



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

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**ROBESON COUNTY, NORTH CAROLINA**  
 Combining Statement of Fiduciary Net Position  
 Custodial Funds  
 June 30, 2022

	<b>DSS Trust Fund</b>	<b>Extension Service Fund</b>	<b>Ad Valorem Tax Fund</b>	<b>Sanitary Districts Fund</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 192,683	\$ 5,866	\$ -	\$ 36,579	\$ 235,128
Taxes Receivable					
<b>Total Assets</b>	<b>\$ 192,683</b>	<b>\$ 5,866</b>	<b>\$ -</b>	<b>\$ 36,579</b>	<b>\$ 235,128</b>
<b>LIABILITIES</b>					
Accounts Payable and Accrued Liabilities	\$ 192,683	\$ 5,866	\$ -	\$ 36,579	\$ 235,128
Due to Other Governments	-	-	-	-	-
<b>Total Liabilities</b>	<b>192,683</b>	<b>5,866</b>	<b>-</b>	<b>36,579</b>	<b>235,128</b>
<b>NET POSITION</b>					
Restricted Individuals, Organizations, and Other Governments	-	-	-	-	-
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ROBESON COUNTY, NORTH CAROLINA**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended June 30, 2022

	<b>DSS Trust Fund</b>	<b>Extension Service Fund</b>	<b>Ad Valorem Tax Fund</b>	<b>Sanitary Districts Fund</b>	<b>Total Custodial Funds</b>
<b>Additions</b>					
Ad Valorem Taxes for Other Governments	\$ -	\$ -	\$ 5,344,650	\$ -	\$ 5,344,650
Collections on behalf of others	684,126	6,760	-	90,122	781,008
<b>Total Additions</b>	<b>684,126</b>	<b>6,760</b>	<b>5,344,650</b>	<b>90,122</b>	<b>6,125,658</b>
<b>Deductions</b>					
Tax Distributions to Other Governments	-	-	5,344,650	-	5,344,650
Payments on behalf of others	684,126	6,760	-	90,122	781,008
<b>Total Deductions</b>	<b>684,126</b>	<b>6,760</b>	<b>5,344,650</b>	<b>90,122</b>	<b>6,125,658</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position - Beginning of Year, as previously reported</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prior Period Restatement (change in accounting principle)	-	-	-	-	-
<b>Net Position - Beginning of Year, Restated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## ***Other Schedules***

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**ROBESON COUNTY, NORTH CAROLINA**  
 General Fund  
 Schedule of Ad Valorem Taxes Receivable  
 June 30, 2022

<b>Fiscal Year</b>	<b>Uncollected Balance July 1, 2021</b>	<b>Additions and Adjustments</b>	<b>Collections and Credits</b>	<b>Uncollected Balance June 30, 2022</b>
2021-22	\$ -	\$ 59,134,686	\$ 56,280,370	\$ 2,854,316
2020-21	2,356,040	-	1,176,271	1,179,769
2019-20	1,614,259	-	527,910	1,086,349
2018-19	1,210,740	-	315,150	895,590
2017-18	1,003,909	-	255,959	747,950
2016-17	850,085	-	216,671	633,414
2015-16	724,909	-	171,491	553,418
2014-15	643,393	-	141,108	502,285
2013-14	673,818	-	119,454	554,364
2012-13	642,795	-	107,050	535,745
2011-12	547,688	-	547,688	-
	<u>\$ 10,267,636</u>	<u>\$ 59,134,686</u>	<u>\$ 59,859,122</u>	<u>9,543,200</u>

Less: Allowance for Uncollectible Accounts:  
 General Fund 954,000

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Ad Valorem Taxes Receivable - Net \$ 8,589,200

Reconcilement with Revenues

Ad Valorem Taxes - General Fund 61,664,080

Reconciling Items:

Interest and Penalties Collected (2,469,409)

Taxes Released 481,573

Taxes Written Off 182,878

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Total Collections and Credits \$ 59,859,122

**ROBESON COUNTY, NORTH CAROLINA**

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2022

	County-Wide			Total Levy	
	Property Valuation	Rate Per \$100	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
<b>Original Levy:</b>					
Property Taxed at					
Current Year's Rate	\$ 7,776,087,528	0.770	\$ 59,875,874	\$ 50,464,935	\$ 9,410,939
Penalties	-		395,606	287,732	107,874
Total	<u>7,776,087,528</u>		<u>60,271,480</u>	<u>50,752,667</u>	<u>9,518,813</u>
<b>Discoveries:</b>					
Current Year Taxes	-	0.770	-	-	-
Penalties	-		-	-	-
Total	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Abatements:</b>					
Property Taxes -					
Current Year's Rate	(140,252,858)	0.770	(1,079,947)	(1,041,546)	(38,401)
Penalties	-		(56,847)	(56,748)	(99)
Total	<u>(140,252,858)</u>		<u>(1,136,794)</u>	<u>(1,098,294)</u>	<u>(38,500)</u>
<b>Total Property Valuations</b>	<u>\$ 7,635,834,670</u>				
<b>Net Levy</b>			59,134,686	49,654,373	9,480,313
<b>Uncollected Taxes at June 30, 2022</b>			(2,854,316)	(2,854,316)	-
<b>Current Year's Taxes Collected</b>			<u>\$ 56,280,370</u>	<u>\$ 46,800,057</u>	<u>\$ 9,480,313</u>
<b>Current Levy Collection Percentage</b>			<u>95.17%</u>	<u>94.25%</u>	<u>100.00%</u>

**ROBESON COUNTY, NORTH CAROLINA**

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2022

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**Secondary Market Disclosures**

Assessed Valuation:

Assessment Ratio	100%
Real Property	\$ 5,871,074,120
Personal Property	1,217,212,694
Public Service Companies	<u>547,547,856</u>
Total Assessed Valuation	\$ 7,635,834,670
Tax Rate per \$100	0.770
Levy (includes discoveries, releases and abatements)	\$ 59,134,686

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>5,344,650</u>
Total	<u><u>\$ 5,344,650</u></u>



## **Statistical Section**

This part of Robeson County's annual comprehensive 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Net assets:</b>							
Governmental activities:							
Invested in capital assets, net of related debt	\$ 15,763,330	\$ 17,129,370	\$ 19,874,207	\$ 27,172,959	\$ 18,304,245	\$ 20,456,051	\$ 23,331,121
Restricted	9,478,914	10,150,079	10,151,570	32,078,172	13,243,907	13,349,575	13,841,900
Unrestricted	<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>	<u>(16,646,916)</u>
Total governmental activities net assets	<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>\$ 11,027,806</u>	<u>\$ 20,526,105</u>
Business-type activities:							
Invested in capital assets, net of related debt	\$ 29,401,739	\$ 29,666,895	\$ 32,229,077	\$ 34,750,932	\$ 30,808,911	\$ 30,701,468	\$ 29,113,214
Unrestricted	<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>	<u>9,166,595</u>
Total business-type activities net assets	<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>	<u>\$ 38,279,809</u>
Primary government							
Invested in capital assets, net of related debt	\$ 45,165,069	\$ 46,796,265	\$ 52,103,284	\$ 61,923,891	\$ 49,113,156	\$ 51,157,519	\$ 52,444,335
Restricted	9,478,914	10,150,079	10,151,570	32,078,172	13,243,907	13,349,575	13,841,900
Unrestricted	<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>	<u>(7,480,321)</u>
Total primary government net assets	<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>\$ 46,793,957</u>	<u>\$ 58,805,914</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 Seven Fiscal Years**  
**(Accrual Basis of Accounting)**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenses</b>							
Governmental activities:							
General government	\$ 13,913,375	\$ 14,393,934	\$ 17,505,437	\$ 20,907,146	\$ 17,279,430	\$ 18,614,483	\$ 32,711,148
Public safety	30,445,384	31,867,919	33,270,180	34,785,700	38,179,067	39,866,553	43,421,431
Economic and physical development	1,950,805	1,606,957	2,777,632	10,410,244	12,237,404	5,489,602	1,304,824
Human services	56,712,102	54,588,837	50,358,336	51,276,875	42,155,480	55,016,413	44,552,954
Cultural and recreation	2,350,073	2,886,507	3,433,758	4,313,773	4,326,025	4,290,680	2,229,009
Education	19,390,323	16,640,383	17,674,396	19,943,508	18,303,852	19,342,399	20,218,156
Interest on long-term debt	1,431,900	1,339,632	993,071	1,160,127	1,072,039	1,744,844	604,780
Total governmental activities expenses	<u>126,193,962</u>	<u>123,324,169</u>	<u>126,012,810</u>	<u>142,797,373</u>	<u>133,553,297</u>	<u>144,364,974</u>	<u>145,042,302</u>
Business-type activities:							
Water	13,234,754	12,372,477	13,249,400	13,513,594	16,288,096	17,250,865	16,234,024
Solid waste	6,075,777	7,572,277	4,714,506	6,823,758	9,471,442	1,035,078	7,595,211
Housing	2,088,687	2,155,906	2,086,674	2,116,308	2,317,977	2,457,703	2,534,501
Total business-type activities expenses	<u>21,399,218</u>	<u>22,100,660</u>	<u>20,050,580</u>	<u>22,453,660</u>	<u>28,077,515</u>	<u>20,743,646</u>	<u>26,363,736</u>
Total primary government expenses	<u>\$ 147,593,180</u>	<u>\$ 145,424,829</u>	<u>\$ 146,063,390</u>	<u>\$ 165,251,033</u>	<u>\$ 161,630,812</u>	<u>\$ 165,108,620</u>	<u>\$ 171,406,038</u>
<b>Program revenues</b>							
Governmental activities:							
Charges for services:							
General government	\$ 279,660	\$ 301,851	\$ 74,870	\$ 61,812	\$ 92,057	\$ 232,972	\$ 262,239
Public safety	9,293,711	10,535,703	10,173,813	11,521,898	13,421,950	12,791,178	13,023,408
Economic and physical development	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-
Cultural and recreation	443,413	374,072	421,553	444,015	375,488	375,032	453,274
Operating grants and contributions	33,154,946	33,958,193	33,780,377	38,898,893	33,141,036	37,659,451	40,096,655
Total governmental activities program revenues	<u>43,171,730</u>	<u>45,169,819</u>	<u>44,450,613</u>	<u>50,926,618</u>	<u>47,030,531</u>	<u>51,058,633</u>	<u>53,835,576</u>
Business-type activities:							
Water and sewer:							
Charges for services:							
Water	12,662,127	12,744,462	14,011,366	17,181,937	14,003,541	16,180,038	18,066,624
Solid waste	6,847,371	7,038,128	6,929,115	7,990,036	7,693,879	7,472,919	8,007,723
Housing	691,233	690,539	661,805	688,886	780,554	739,031	757,200
Operating grants and contributions	948,486	963,102	939,585	1,102,153	1,354,650	1,524,165	1,613,689
Capital grants and contributions	133,532	281,027	402,798	135,677	407,265	468,093	246,774
Total business-type activities program revenues	<u>21,282,749</u>	<u>21,717,258</u>	<u>22,944,669</u>	<u>27,098,689</u>	<u>24,239,889</u>	<u>26,384,246</u>	<u>28,692,010</u>
Total primary government program revenues	<u>\$ 64,454,479</u>	<u>\$ 66,887,077</u>	<u>\$ 67,395,282</u>	<u>\$ 78,025,307</u>	<u>\$ 71,270,420</u>	<u>\$ 77,442,879</u>	<u>\$ 82,527,586</u>

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

	2016	2017	2018	2019	2020	2021	2022
<b>Total net (expense) revenue by program:</b>							
Governmental activities:							
General government	\$ (13,633,715)	\$ (14,092,083)	\$ (17,430,567)	\$ (20,845,334)	\$ (17,187,373)	\$ (18,381,511)	(23,312,261)
Public safety	(21,151,673)	(21,332,216)	(23,096,367)	(23,263,802)	(24,757,117)	(27,075,375)	(22,002,183)
Economic and physical development	(1,950,805)	(1,606,957)	(2,777,632)	(10,410,244)	(12,237,404)	(5,489,602)	(1,990,134)
Environmental protection	-	-	-	-	-	-	-
Human services	(23,557,156)	(20,630,644)	(16,577,959)	(12,377,982)	(9,014,444)	(17,356,962)	(7,878,286)
Cultural and recreation	(1,906,660)	(2,512,435)	(3,012,205)	(3,869,758)	(3,950,537)	(3,915,648)	(463,675)
Education	(19,390,323)	(16,640,383)	(17,674,398)	(19,943,508)	(18,303,852)	(19,342,399)	(16,113,200)
Interest on long-term debt	(1,431,900)	(1,339,632)	(993,071)	(1,160,127)	(1,072,039)	(1,744,844)	(1,856,060)
Business-type activities:							
Water and sewer	(572,627)	371,985	1,650,396	3,668,343	(2,284,555)	(1,052,726)	(916,298)
Solid waste	(1,228,406)	(534,149)	2,214,609	1,166,278	(1,777,563)	6,437,841	465,904
Robeson housing authority	(315,436)	(221,238)	(82,486)	(189,592)	224,492	255,485	(296,329)
Total net program (expense) revenue	<u>\$ (85,138,701)</u>	<u>\$ (78,537,752)</u>	<u>\$ (77,779,680)</u>	<u>\$ (87,225,726)</u>	<u>\$ (90,360,392)</u>	<u>\$ (87,665,741)</u>	<u>\$ (74,362,522)</u>
<b>General revenues and transfers</b>							
Governmental activities:							
Taxes:							
Property taxes, levied for general purposes	\$ 54,351,019	\$ 55,621,427	\$ 56,425,970	\$ 60,761,707	\$ 60,491,670	\$ 63,962,568	52,780,917
Local option sales tax	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913	31,160,868	18,084,314
Other taxes and licenses	140,402	160,037	164,199	169,162	194,686	212,606	-
Investment earnings, unrestricted	127,894	126,878	2,178,549	713,339	420,033	57,298	722,612
Miscellaneous	6,808,909	(326,784)	5,878,305	5,140,969	83,448	2,128,078	3,323,346
Transfers	-	-	-	-	-	-	289,799
Total governmental activities general revenues and transfers	<u>81,969,467</u>	<u>79,683,556</u>	<u>88,635,208</u>	<u>92,711,584</u>	<u>87,584,750</u>	<u>97,521,418</u>	<u>75,200,988</u>
Business-type activities:							
Water and solid waste:							
Local option sales tax	-	-	-	-	-	-	-
Other taxes and licenses	310,928	341,331	341,590	275,956	286,901	302,313	-
Investment earnings, unrestricted	887.00	539	831	1,794	5,091	2,836	18,566
Loss on abandoned assets	-	-	-	-	-	-	-
Miscellaneous	197,527	208,811	(754,782)	(23,263,802)	230,606	484,305	141,656
Transfers	-	-	-	-	-	-	(289,799)
Total business-type activities general revenues and transfers	<u>509,342</u>	<u>550,681</u>	<u>(412,361)</u>	<u>(23,263,802)</u>	<u>522,598</u>	<u>789,454</u>	<u>(129,577)</u>
Total net program (expense) revenue	<u>82,478,809</u>	<u>80,234,237</u>	<u>88,222,847</u>	<u>93,213,992</u>	<u>88,107,348</u>	<u>98,310,872</u>	<u>75,071,411</u>
<b>Total change in net assets:</b>							
Governmental activities	(1,052,765)	1,529,206	7,073,009	840,829	1,061,984	4,215,077	1,585,189
Business-type activities	(1,607,127)	167,279	3,370,158	5,147,437	(3,315,028)	6,430,054	(876,300)
Total primary government	<u>\$ (2,659,892)</u>	<u>\$ 1,696,485</u>	<u>\$ 10,443,167</u>	<u>\$ 5,988,266</u>	<u>\$ (2,253,044)</u>	<u>\$ 10,645,131</u>	<u>\$ 708,889</u>

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

	<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>	<u>2022</u>
<b>Fund Balance</b>										
General Fund										
Restricted:										
Restricted by state statute	\$ 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	\$ 10,960,842
Restricted for school capital outlay	9,562,559	4,400,470	1,323,415	504,721	504,721	504,721	504,721	504,721	504,721	504,721
Assigned:										
Designated for subsequent year's expenditures	3,234,164	3,234,164	3,000,000	3,922,602	3,922,602	2,348,464	-	-	-	-
Unassigned	<u>15,643,282</u>	<u>15,727,079</u>	<u>18,892,106</u>	<u>18,947,795</u>	<u>18,980,782</u>	<u>26,955,173</u>	<u>17,621,945</u>	<u>37,405,197</u>	<u>45,708,045</u>	<u>54,372,767</u>
Total general fund	<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>	<u>\$ 65,838,330</u>
All other governmental funds										
Restricted:										
Restricted by state statute	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Restricted for public buildings	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	1,469,848	1,744,671	-	-	-	-	-	2,265,283	2,413,062	2,376,337
Assigned										
Assigned for public buildings	291,655	325,588	610,026	610,026	610,026	(1,309,362)	(11,360,121)	280,013	347,321	1,096,750
Unassigned									<u>236,047</u>	<u>480,771</u>
Total all other governmental funds	<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>	<u>\$ 3,953,858</u>

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Ad valorem taxes	\$ 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	\$ 67,962,940
Local Option Sales Taxes	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	32,256,511
Other Taxes and Licenses	133,062	162,870	127,535	140,402	160,037	164,199	169,162	194,686	212,606	378,424
Unrestricted Intergovernmental	322,202	293,701	322,716	279,660	301,851	74,870	61,812	92,057	232,972	262,239
Restricted Intergovernmental	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	40,096,655
Licenses and Permits	887,785	9,769,212	10,504,067	1,083,159	9,836,433	960,745	984,736	1,130,019	1,218,634	1,207,430
Sales and Services	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	12,269,252
Investment Earnings	603,604	136,696	99,489	127,894	126,878	2,178,549	713,339	420,033	57,298	171,727
Miscellaneous	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	2,514,958
<b>Total Revenues</b>	<b>119,463,857</b>	<b>120,508,923</b>	<b>125,366,123</b>	<b>124,677,301</b>	<b>124,292,264</b>	<b>126,348,993</b>	<b>132,828,543</b>	<b>146,573,605</b>	<b>150,662,450</b>	<b>157,120,136</b>
<b>Expenditures</b>										
General Government	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	30,598,664
Public Safety	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	42,925,277
Economic and Physical Development	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	1,304,824
Human Services	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	44,503,512
Cultural and Recreation	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	2,225,259
Education	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	20,218,156
Capital Outlay	1,021,021	1,638,522	1,758,954	324,345	1,092,559	652,698		2,706,252	3,857,373	1,242,712
Debt Service:										
Principal	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	4,481,728
Interest	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	604,780
<b>Total Expenditures</b>	<b>121,372,029</b>	<b>127,519,212</b>	<b>124,023,526</b>	<b>127,878,659</b>	<b>123,588,112</b>	<b>125,924,333</b>	<b>125,675,486</b>	<b>126,936,156</b>	<b>144,689,754</b>	<b>148,104,912</b>
<b>Excess of Revenues Over (Under)</b>										
<b>Expenditures</b>	<b>(1,908,172)</b>	<b>(7,010,289)</b>	<b>1,342,597</b>	<b>(3,201,358)</b>	<b>704,152</b>	<b>424,660</b>	<b>7,153,057</b>	<b>1,106,112</b>	<b>5,972,696</b>	<b>9,015,224</b>
<b>Other Financing Sources (Uses), Net</b>										
Operating Transfers	-	656,425	-	-	-	-	-	-	-	-
Proceeds from Issuance of Debt										
Lease Liabilities Issued										276,023
Installment Purchase Obligations Issued							3,500,000	-	2,000,000	879,614
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Sale of assets										
<b>Total Change in Fund Balance</b>	<b>\$ (1,908,172)</b>	<b>\$ (6,353,864)</b>	<b>\$ 1,342,597</b>	<b>\$ (3,201,358)</b>	<b>\$ 704,152</b>	<b>\$ 424,660</b>	<b>\$ 10,653,057</b>	<b>\$ 1,106,112</b>	<b>\$ 7,972,696</b>	<b>\$ 10,170,861</b>

Debt Service as a Percentage of

Noncapital Expenditures	3.17%	2.95%	3.09%	2.87%	2.92%	2.64%	2.54%	3.25%	4.30%	3.46%
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**ROBESON COUNTY, NORTH CAROLINA**

General Governmental Tax Revenues by Source

Last Ten Fiscal Years

(modified accrrual basis of accounting)

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Other Taxes and Licenses</b>	<b>Governmental Activities</b>	<b>Total</b>
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	49,877,050	141,366,883
2022	61,664,080	32,256,511	378,424	51,532,729	145,831,744
Change from 2013 to 2022	37.35%	77.01%	184.40%	130.15%	70.28%

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			
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
2022	4,737,350,514	5,714,536,205	1,238,843,919	547,547,856	6,523,742,289	7,500,927,980	86.97%	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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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	0.35	0.30
City of Lumberton	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	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	0.05	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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	0.79
Town of St. Pauls	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.60
Fire District #11 Southeast Maxton	0.00	0.00	0.00	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	0.15	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	0.15	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	0.07	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	0.10	0.07	0.07	0.07	0.07	0.07
Fire District #28 East Howellsville	0.12	0.12	0.12	0.12	0.12	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	0.15	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #31 Suffletown	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	0.15	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	0.15	0.10	0.10	0.10	0.10	0.10
Fire District #39 Sterlings	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #40 Quehill	0.15	0.15	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	0.15	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, 2013 through June 30, 2022

Taxpayer	Type of Enterprise	Fiscal Year 2022	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 266,972,518	3.58%
Piedmont Natural Gas Co Inc.	Utility	\$ 207,153,869	2.78%
Lumbee River EMC	Utility	\$ 117,776,638	1.58%
Sanderson Farms Inc.	Poultry Processing	\$ 109,416,863	1.47%
Duke Energy Progress Inc.	Utility	\$ 106,490,261	1.43%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 97,859,928	1.31%
NC Renewable Power Lumberton LLC	Electricity	\$ 57,519,695	0.77%
CSX Transportation	Railroad	\$ 48,631,344	0.65%
Elkay Plumbing Products	Manufacturing	\$ 26,266,052	0.35%
Prestage Foods Inc.	Poultry Processing	\$ 23,870,507	0.32%
Total		<u>\$ 1,061,957,675</u>	14.23%

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%

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2013 through June 30, 2022

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%

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%

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2013 through June 30, 2022

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%

Taxpayer	Type of Enterprise	Fiscal Year 2017	
		Assessed Valuation	Percent of Total Assessed Valuation
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		<u>\$ 735,246,320</u>	11.20%

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2013 through June 30, 2022

Taxpayer	Type of Enterprise	Fiscal Year 2016	
		Assessed Valuation	Percent of Total Assessed Valuation
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		<u>\$ 758,236,521</u>	11.79%

Taxpayer	Type of Enterprise	Fiscal Year 2015	
		Assessed Valuation	Percent of Total Assessed Valuation
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		<u>\$ 670,723,880</u>	10.83%

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**

Principal Taxpayers For the Year

Fiscal Year Ended June 30, 2013 through June 30, 2022

<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		<u>\$ 670,723,880</u>	10.58%

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2013</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
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%

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				
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)
2022	\$ 50,464,197	\$ 47,432,915	93.99%	\$ 6,062,564	\$ 47,432,915	93.99%	\$ (3,031,282)

**ROBESON COUNTY, NORTH CAROLINA**

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed Value (000 omitted)	\$ 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	\$ 6,523,742,289
Gross General Bonded Debt	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	27,235,189
Less Debt Pay From Enterprise Revenues	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	7,602,007
Net General Bonded Debt	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	19,633,182
Ratio of Net Bonded Debt to Estimated Value of Taxable Property	0.6263%	0.5782%	0.5345%	0.1918%	0.1726%	0.1519%	0.1341%	0.4125%	0.2886%	0.3009%
Population	134,010	133,661	133,257	133,354	132,020	132,231	131,600	131,315	115,863	116,328
Net General Bonded Debt Per Capita	232	217	202	74	68	62	56	179	186	169



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

<b>Fiscal Year</b>	<b>Assessed Valuation</b>	<b>Legal Debt Limit</b>	<b>Installment Debt</b>	<b>Legal Debt Margin</b>	<b>Ratio of Outstanding Debt to Debt Limit</b>
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%
2022	6,523,742,289	502,328,156	29,293,607	473,034,549	5.832%

**ROBESON COUNTY, NORTH CAROLINA**  
 Computation of Direct and Overlapping Governmental Activities Debt  
 June 30, 2022

<u>Jurisdiction</u>	<u>General Direct Debt</u>	<u>Percentage Applicable to County</u>	<u>County Share of Net Debt</u>
<b>Robeson County</b>			
General Direct Debt	\$ 31,749,229	100.00%	100%
<b>Underlying:</b>			
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			
2013	-	23,785,038	8,770,077	18,247,500	-	42,032,538	11.66%	313.65
2014	-	23,059,600	-	17,182,543	-	40,242,143	11.06%	301.08
2015	-	21,531,044	7,366,866	16,300,442	-	37,831,486	10.15%	283.90
2016	-	19,998,972	6,665,259	15,082,056	-	35,081,028	9.18%	263.07
2017	-	18,463,301	5,963,652	13,839,461	-	32,302,762	8.46%	244.68
2018	-	16,923,945	5,262,046	12,571,688	-	29,495,633	7.44%	223.06
2019	-	19,048,854	4,560,441	11,349,814	-	30,398,668	9.78%	230.99
2020	-	33,736,519	3,858,835	10,127,575	-	43,864,094	14.12%	334.04
2021	-	31,964,067	3,157,228	8,879,978	-	40,844,045	12.26%	352.52
2022	-	29,293,607	2,455,622	7,602,007	-	36,895,615	10.81%	317.17

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

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<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Total Personal Income (2) (Thousands of Dollars)</b>	<b>Per Capita Income (2)</b>	<b>Unemployment Rate (3)</b>	<b>Robeson County Public School Enrollment (4)</b>
<b>2013</b>	134,010	3,604,735	26,899	13.0%	23,647
<b>2014</b>	133,661	3,638,386	27,221	9.3%	23,088
<b>2015</b>	133,257	3,727,598	27,973	9.1%	22,970
<b>2016</b>	133,354	3,819,792	28,644	7.3%	23,239
<b>2017</b>	132,020	3,819,339	28,930	6.1%	22,593
<b>2018</b>	132,231	3,966,930	30,000	6.4%	22,098
<b>2019</b>	131,600	4,037,225	30,678	6.2%	21,447
<b>2020</b>	131,315	3,880,802	29,438	11.2%	21,666
<b>2021</b>	115,863	4,298,022	33,062	7.2%	21,489
<b>2022</b>	116,328	4,860,145	41,780	6.2%	20,286

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

**(2022 US Census Population Estimates)**

(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, 2013 through June 30, 2022

Employer	Type of Enterprise	Fiscal Year 2022		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Educational Services	1000+	1	> 3.00 %
Mountaire Farms of NC Inc.	Mountaire Farms of NC Inc	1000+	2	> 3.00 %
Southeastern Regional Medical Center	Health Care & Social Assistance	1000+	3	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	1000+	4	> 3.00 %
Robeson County	Public Administration	1000+	5	> 3.00 %
Wal-Mart Associates Inc.	Retail Trade	1000+	6	> 3.00 %
UNC at Pembroke	Educational Services	1000+	7	>3.00%
Primary Health Choice	Health Care & Social Assistance	250-499	8	1.5%-3.00%
Food Lion	Retail Trade	250-499	9	1.5%-3.00%
McDonalds	Accommodation and Food Services	250-499	10	1.5%-3.00%

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%

**ROBESON COUNTY, NORTH CAROLINA**

Principal Employers For the Year

Fiscal Years Ended June 30, 2013 through June 30, 2022

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%

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%

**ROBESON COUNTY, NORTH CAROLINA**

Principal Employers For the Year

Fiscal Years Ended June 30, 2013 through June 30, 2022

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%

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	Education & Health Services	1000+	3	> 3.00 %
Robeson County	Public Administration	1000+	4	> 3.00 %
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	5	1.5%-3.00%
UNC at Pembroke	Education & Health Services	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%
The Staffing Alliance LLC	Professional & Business Services	500-999	9	1.5%-3.00%
BB&T	Financial Activities	500-999	10	1.5%-3.00%

**ROBESON COUNTY, NORTH CAROLINA**

Principal Employers For the Year

Fiscal Years Ended June 30, 2013 through June 30, 2022

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	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	1000+	6	> 3.00 %
Primary Health Choice Inc	Education & Health Services	500-999	7	1.5%-3.00%
Branch Banking & Trust	Financial Activities	500-999	8	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	9	1.5%-3.00%
Kayser-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%

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%
Kayser-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%



**ROBESON COUNTY, NORTH CAROLINA**

Principal Employers For the Year

Fiscal Years Ended June 30, 2013 through June 30, 2022

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%
Kayser-Roth Corporation	Manufacturing	500-999	10	1.5%-3.00%

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%
Kayser-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%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Bank Deposits (000 Omitted) **</b>	1,440,519	1,427,386	1,262,940	1,061,369	1,027,727	991,536	978,945	972,169	976,246	1,007,012
<b>Commercial Construction: ***</b>										
Number of Units	55	50	54	45	24	45	42	61	93	74
Value	11,356,101	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
<b>Residential Construction: ***</b>										
Number of Units	202	134	162	122	87	101	72	119	98	102
Value	43,802,360	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

Source : N. C Banking Commission \*\*

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

**ROBESON COUNTY, NORTH CAROLINA**

Operating Indicators by Function

Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Full-Time County Employees:</b>										
General government	649	642	639	657	603	676	1,122	934	737	579
Public Safety										
Sheriff	119	118	122	116	116	105	138	118	122	126
Civilians	13	16	22	22	13	10	17	11	13	13
JUV	10	10	10	10	10	10	10	10	9	10
Jail	88	87	81	83	80	82	6	8	71	59
Civilians	5	5	5	5	9	7	95	76	9	0
Fire	4	4	4	4	4	3	6	4	5	5
EMS	76	62	84	81	59	57	71	59	99	60
Culture and recreation	11	8	9	8	10	10	11	11	14	11
Water	45	44	44	44	43	42	48	46	46	45
Solid Waste	24	25	26	24	18	21	21	18	21	20
<b>Libraries:</b>										
Number of Libraries	7	7	7	7	7	7	7	7	7	7
Number of Volumes	152,713	150,918	155,076	126,712	121,880	216,971	236,186	182,467	317,020*	319,526*
Book Mobile / Transit Van	1	1	1	1	1	0	1	1	2	2
<b>Education:</b>										
Number of Schools	42	42	42	42	42	42	40	36	36	36
Number of Teachers	1,625	1,620	1,535	1,667	1,668	1,672	1,512	1,426	1,379	1,319
Number Students	23,647	23,088	22,970	23,239	22,593	22,188	24,000	21,064	21,489	20,286

\* 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Emergency Operations Center (EOC)										
Calls rec'd for Law Enforcement	63,013	56,979	57,254	67,692	55,090	66,608	67,060	56,180	56,305	71,376
Calls rec'd for EMS - Ambulance	23,039	21,058	21,451	24,247	24,365	24,549	24,244	28,130	33,193	34,769
Calls rec'd for Fire	6,046	5,040	6,710	7,708	6,866	7,394	7,552	7,148	8,391	10,988
Fire										
Inspections	242	202	196	215	185	194	136	186	228	211
Number of Stations	32	32	32	32	35	33	27	31	28	28
Number of Firemen and Officers	945	1,007	1,010	1,092	1,036	1,042	832	1,020	816	848
Solid Waste										
Refuse collected (tons/day)	329.9	349.6	353.8	397.0	413.6	439.13	126.8	346.1	369.8	400.0
Dumpster/Compaction Sites	18	20	20	20	21	21	21	21	21	21
Collection Trucks	4	4	7	7	10	10	10	12	14	13
Culture and recreation										
Field Rentals	279	280	268	272	274	271	245	245	158	249
Community Center admissions	1,623	1,614	1,606	1,642	1,645	1,638	1,632	1,632	1,294	1,719
Water										
New connections	283	324	259	270	296	270	280	229	442	411
Water mains breaks	40	62	58	0	21	12	10	18	43	53
Average daily consumption (thousands of gallons)	13.567MGD	12.978MGD	13.874MGD	14.252MGD	9.941MGD	15.00MGD	17.00 MGD	5.21MGD	11.20MGD	11.02MGD

Sources: Various government departments

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

## ***Compliance Section***

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**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, 2022, and the related notes to the financial statements, which collectively comprises Robeson County's basic financial statements, and have issued our report thereon dated January 27, 2023. 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.

**Report on 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.

### **Report on 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  
January 27, 2023

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**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**

**Opinion on 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, 2022. 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 \$1,851,695 in federal awards which is not included in the schedule during the year ended June 30, 2022. 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.

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, 2022.



### **Basis for Opinion on Each Major Federal Program**

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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Robeson County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Robeson County's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Robeson County's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Robeson County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Governmental Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Robeson County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, and *Governmental Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Robeson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Robeson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Robeson County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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  
January 27, 2023

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**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**

**Opinion on Each Major State 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 state programs for the year ended June 30, 2022. 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.

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, 2022.

**Basis for Opinion on Each Major State Program**

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 US *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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's

Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Robeson County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of Robeson County's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Robeson County's State programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Robeson County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Governmental Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Robeson County's compliance with the requirements of each major State program as a whole.

In performing an audit in accordance with GAAS, *Governmental Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Robeson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Robeson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Robeson County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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  
January 27, 2023

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2022

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<b>SECTION I. SUMMARY OF AUDITOR'S RESULTS</b>
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**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, 2022

**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>
21.027	Coronavirus State and Local Fiscal Recovery Fund
93.323	Epidemiology & Laboratory Capacity for Infectious Diseases
93.558	TANF
93.658	Title IV-E Foster Care
93.778	Medical Assistance Program
93.667	SSBG
93.268	Immunization Cooperation Agreements

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, 2022

**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
- SC/SA Domiciliary Care
- Building Reuse Program

State Administrative Matching Grants for the Medical Assistance Program (CFDA #93.778) is a State match on a federal program. Therefore, it has 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, 2022



<b>SECTION II. FINANCIAL STATEMENT FINDINGS</b>
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*None Reported.*

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2022

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<b>SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</b>
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*None Reported.*

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2022

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<b>SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS</b>
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*None Reported.*



# **ROBESON COUNTY**

## ***Board of Commissioners***

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### **Commissioners**

**Tom Taylor, Chairman**  
**John Cummings, Vice-Chairman**

**Pauline Campbell**  
**Wixie Stephens**

**Faline Dial**  
**David Edge**

**Judy Sampson**  
**Lance Herndon**

**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, 2022

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### **SECTION II. FINANCIAL STATEMENT FINDINGS**

*None Reported*

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### **SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

*None Reported*

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### **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, 2022

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*None Reported.*

**ROBESON COUNTY, NORTH CAROLINA**  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<b>Federal Awards:</b>						
<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	1,875,811	-	-	1,561,975
<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	798,337	-	-	-
Total U.S. Dept. of Agriculture			2,674,148	-	-	1,561,975
<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	549,180	-	-	-
Total U.S. Department of Housing and Urban Development			702,373	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	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		574,496	-	-	-
Buses & Bus Facilities Formula, Competitive, & Low or No Emissions Program	20.526		-	-	-	-
State & Community Highway Safety Program	20.600		118,357	-	-	-
Total U.S. Dept. of Transportation			692,853	-	-	-
<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		1,200	-	-	-
Hazard Mitigation Grant - Hurricane Florence	97.039		-	-	-	-
Hazard Mitigation Grant - Elevation	97.039		-	-	-	-
Hazard Mitigation Grant - Reconstruction	97.039		-	-	-	-
Hazard Mitigation Grant - Acquisition	97.039		-	-	-	-
Total			1,200	-	-	-
Total U.S. Dept. of Homeland Security			1,200	-	-	-
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget &amp; 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		223,846	-	-	-
Coronavirus State Local Fiscal Recovery Funds	21.027		2,233,850	-	-	-
Total U.S. Dept. of Treasury			2,457,696	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	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 &amp; 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	93.069	XXXX	44,413	-	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	XXXX	21,747	-	-	-
Family Planning Services	93.217	XXXX	90,551	-	-	-
Immunization Cooperation Agreements	93.268	XXXX	436,479	-	-	-
State Based Tobacco Control Programs - Financed in part by 2018 Prevention and Public Health Funds (PPHF)	93.305	XXXX	-	-	-	-
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	XXXX	912,515	-	-	-
National & State Tobacco Control Program	93.387	XXXX	60,872	-	-	-
National Initiative to Address COVID - 19 Health Disparities Maternal, Infant, and Early Childhood Home Visiting Grant	93.391	XXXX	38,820			
AFDC Payments & Penalties	93.870	XXXX	-	-	-	-
AFDC Payments & Penalties	93.560	XXXX	-	-	-	-
NC Maternal, Infant and Early Childhood Homevisiting Grant Program (MIEC)	93.870	XXXX	409,071			
HIV Care Formula Grants - Ryan White Care Act	93.917	XXXX	468,343	-	-	-
HIV Prevention Activities Health Dept. Based	93.940	XXXX	150,124	-	-	-
Preventive Health & Health Services Block Grant	93.991	XXXX	30,608			
Maternal and Child Health Services Block Grant	93.994	XXXX	306,727	16,082	-	-
<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	970,423	193,547	-	775,961
Title IV-E Adoption Assistance - Administration	93.659	XXXX	213,439	-	-	213,439
Foster Care	N/A	XXXX	497,153	141,211	-	61,743
Total Foster Care and Adoption Programs Cluster (Note 3)			1,681,015	334,758	-	1,051,143



**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; 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	123,525	-	-	-
Division of Social Services:						
Temporary Assistance for Needy Families (TANF) Cluster						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	1,834,098	-	-	2,486,163
Division of Public Health:						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	37,219	-	-	-
Total TANF Cluster			1,871,317	-	-	2,486,163
Division of Social Services:						
Child Support Enforcement	93.563	XXXX	2,217,869	-	-	1,142,540
Refugee and Entrant Assistance Admin	93.566	XXXX	422	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568	XXXX	186,266	-	-	-
Energy Assistance Payments	93.568	XXXX	156,108	-	-	-
Crisis Intervention Program	93.568	XXXX	434,631	-	-	-
LIEAP COVID-19	93.568	XXXX	1,869,941	-	-	-
Total Low-Income Home Energy Assistance			2,646,946	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645	XXXX	-	-	-	-
SSBG	93.667	XXXX	889,739	-	-	250,461
John Chafee Foster Care Prog. Successful Transition to Adulthood	93.674	XXXX	37,249	9,313	-	-
Independent Living Transition - Direct	93.674	XXXX	4,358	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; 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	303,449	-	-	-
Division of Child Development:						
Total Child Care Fund Cluster			303,449	-	-	-
Total Subsidized Child Care Cluster (Note 3)			303,449	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778	XXXX	4,568,686	22,320	-	1,899,742
Total Medical Assistance Program			4,568,686	22,320	-	1,899,742
Division of Social Services:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	36,619	3,995	-	4,224
Total State Children's Insurance Program - N.C. Health Choice			36,619	3,995	-	4,224
Total U.S. Dept. of Health and Human Services			17,351,464	386,468	-	6,834,273
Total Federal Awards			23,879,734	386,468	-	8,396,248

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<b>State Awards:</b>						
<u>N.C. Housing Finance Agency:</u>						
Essential Single-Family Rehabilitation		XXXX	-	224,000	-	-
Total N.C. Housing Finance Agency			-	224,000	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
DCD Smart Start		XXXX	-	68,345	-	-
ST Child Welfare/CPS/CS LD		XXXX	-	266,907	-	-
County Funded Programs		XXXX	-	-	-	3,689,910
Energy Assistance		XXXX	-	1,626	-	-
Non-Allocating County Cost		XXXX	-	-	-	955,791
CWS Adopt Subsidy and Vendor		XXXX	-	467,700	-	130,608
Wrk Frt Non Reimbursable		XXXX	-	-	-	882,697
W-B EFT CHAF INDEP LIV		XXXX	-	206,240	-	-
Direct Benefit Payments:						
F/C at Risk Maximization		XXXX	-	13,762	-	4,881
Foster Care at Risk		XXXX	-	1,948	-	295
SFHF Maximization		XXXX	-	238,829	-	170,908
State Foster Home		XXXX	-	117,314	-	90,453
Extended Foster Care Maximization Non IV-E Programs		XXXX	-	7,992	-	-
SC/SA Domiciliary Care		XXXX	-	920,774	-	943,502
Total Division of Social Service			-	2,311,437	-	6,869,045

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	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	-	23,909	-	-
Aid-to-Counties		XXXX	-	136,603	-	-
General Communicable Disease Control		XXXX	-	5,172	-	-
Child Health		XXXX	-	50,562	-	-
Family Planning - State		XXXX	-	62,275	-	-
HIV/STD State		XXXX	-	14,004	-	-
Health Communities		XXXX	-	22,573	-	-
Maternal Health		XXXX	-	127,099	-	-
Nurse Family Partnership		XXXX	-	261,130	-	-
School Nurse Funding Initiative		XXXX	-	250,000	-	-
STD Drugs		XXXX	-	-	-	-
Tuberculosis Control		XXXX	-	68,203	-	-
TPPI - Adolescent Parenting Program		XXXX	-	74,277	-	-
TPPI - Adolescent Pregnancy Prevention Program		XXXX	-	72,227	-	-
Care Coordination for Children		XXXX	-	12,422	-	-
PHCR - COVID19 PH Workforce		XXXX	-	260,436	-	-
Women's Health Service Fund		XXXX	-	16,620	-	-
Total Division of Public Health			-	1,457,512	-	-
Total N. C. Department of Health and Human Services			-	3,768,949	-	6,869,045
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund		XXXX	-	812,031	-	-
Total N.C. Dept. of Public Instruction			-	812,031	-	-

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	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	-	-	-	-
Rural Capital Program		DOT-14	-	10,821	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	110,957	-	-
- ROAP Rural General Public Program		DOT-16CL	-	166,306	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	36,628	-	-
Total ROAP Cluster			-	313,891	-	-
Total N.C. Dept. of Transportation			-	324,712	-	-
<u>N.C. Rural Infrastructure Authority</u>						
Building Reuse Program		XXXX	-	1,060,000	-	-
Total State Awards			-	6,189,692	-	6,869,045
Total Federal and State Awards			23,879,734	6,576,160	-	15,265,293

**ROBESON COUNTY, NORTH CAROLINA**

Notes to Schedule of Expenditures of Federal and State Awards  
For the Year Ended June 30, 2022

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**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, 2022. 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	\$ 3,610,695	\$ -
Supplemental Nutrition Assistance Program	10.551	130,584,415	-
Temporary Assistance for Needy Families	93.558	1,738,374	-
Adoption Assistance	93.659	1,469,537	278,580
Foster Care - Title IV-E	93.658	1,013,678	276,734
Medical Assistance Program	93.778	333,133,980	126,205,389
Children's Health Insurance Program	93.767	2,288,636	512,531
Child Welfare Services Adoption			467,700
State/County Special Assistance Program			920,774