

ROBESON COUNTY, NORTH CAROLINA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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Introductory Section



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

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March 27, 2025

To the Honorable John Cummings, Chairman
Members of the Board of Commission,
and Citizens of the County of Robeson

The Annual Comprehensive Financial Report (ACFR) of the County of Robeson, North Carolina for fiscal year 2024 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 2024, 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, 2024 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 2000 census, Robeson County has the ninth largest population of American Indians in the United States.

Robeson County is strategically located at the intersection of I-95 and I-74, providing businesses and residents with a crucial connection to be able to get people and products where they need to go efficiently. The county is located an hour and a half from the Atlantic Ocean and three and a half hours from the Appalachian Mountains. Fayetteville and Ft. Bragg are 35 minutes north of



Lumberton. As described below, over half of the population of the United States lives within 9 hours drive of Robeson County. Some important destinations and their distance away include:

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.

Another source of pride for the county is the Robeson County Health Department. Established in 1912, it is recognized as the first rural health department in the United States.

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.

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

Industrial recruitment is handled by the county's Economic Development Office. As of June 30, 2024 there are ongoing projects that involve both new arrivals to Robeson County and/or the expansion of existing industry.

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. 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 in total over the five-year installation period.

The unemployment rate is 5.8% for 2024 which has increased from 5.2% 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 50 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 an 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, wheat, tobacco, peanuts, and cotton, (among others) are easy to find on any drive through Robeson County.

We continue to see 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), located at 38 Legend Rd, Lumberton, houses E-911 Communications, Emergency Services, and the EOC in one efficient location. The E-911 Emergency Backup Center is also operational. This facility is designed to be operational in the event of a major natural disaster such as a hurricane. The backup center is tested monthly to ensure we are ready to respond in the event of a major emergency or disruption. The E-911 Backup Center is also used as a training area for first responders. Following the conversion of radio systems to the improved NC Viper Radio System (800 MHz) the departments of EMS, Fire, and Sheriff can communicate effectively over the same network; allowing for full-scale interoperability.

The "One" Stop County Facility is located in the former Department of Social Services building. It houses the departments of, Environmental Health, Juvenile and Guardian Ad-Litem, as well as the North Carolina Probation and Parole Office. 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 David Rouzer's Regional Office. Having all of these departments under one roof is more convenient for Robeson County citizens to have access to these services.



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 is subject to a "floor" of total general fund expenditures. This "floor" is established in the policy guidelines set by the Board of Commissioners, and as of June 30, 2024 is 15% of General Fund expenditures. The county continues to evaluate expenditure levels and ensure appropriate revenue sources to build on and maintain this position.

Budget Process: One of the most important controls and restraints put in place to regulate spending is the budget. The budget process begins with the departments. Once an amount is requested, it must be approved or modified by the Chief Finance Officer (CFO) and the County Manager. This budget is then approved by the Board of Commissioners. Budget amendments also must be approved by the CFO and if over a threshold of \$20,000, the Board of Commissioners. This system of controls minimizes the possibility of a material budgetary overrun and helps ensure the funds of the county are being used effectively and to the benefit of our citizens.

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Robeson County for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. This was the twelfth 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 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, 2023

Christopher P. Morill

Executive Director/CEO



Robeson County, North Carolina Board of County Commissioners 2023 - 2024



John Cummings
Chairman
District 3



Pauline Campbell
Vice Chair
District 2



Wixie Stephens
District 1



Faline Dial
District 4



Judy Sampson
District 5



David Edge
District 6

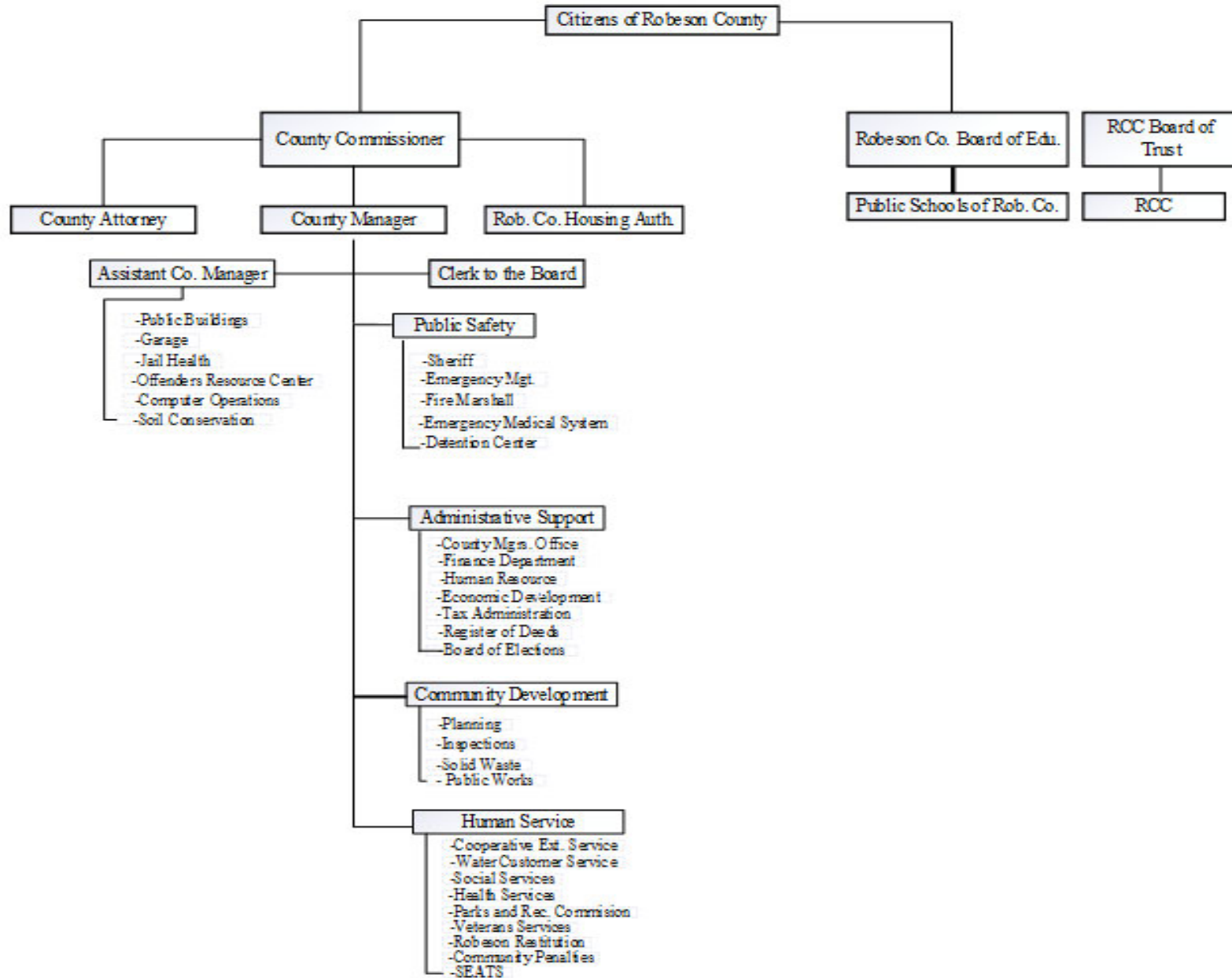


Tom Taylor
District 7



Lance Herndon
District 8

**Robeson County Government
Organizational Structure**



Financial Section

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251 Washington Street
Whiteville NC 28472
P. 910-207-6564
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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, 2024, 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, 2024, 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 February 14, 2025 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
February 14, 2025

Management's Discussion and Analysis

As management of Robeson County, we offer readers of Robeson County's financial statements this narrative overview and analysis of the financial activities of Robeson County for the fiscal year ended June 30, 2024. 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

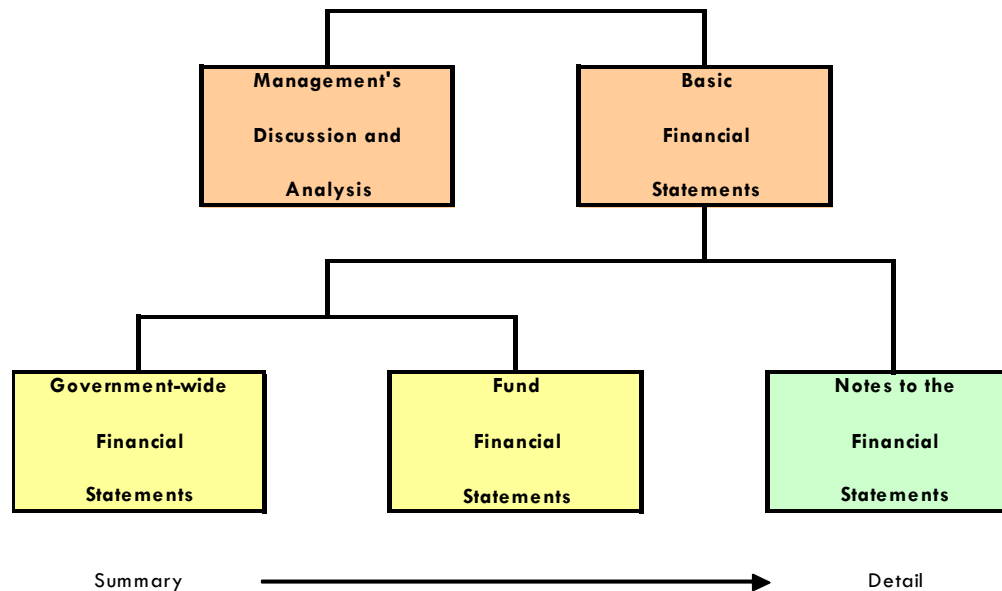
- The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$71,864,306(net position).
- The government's total net position decreased by \$1,189,594, primarily due to a decrease in governmental activities net position.
- As of the close of the current fiscal year, Robeson County's governmental funds reported combined ending fund balances of \$82,698,150, an increase of \$5,066,144 in comparison with the prior year.
- At the end of the current fiscal year, fund balance available for the General Fund was \$71,309,120, or 45.50 percent of total general fund expenditures for the fiscal year.
- Robeson County's total debt increased by \$13,920,977 during the current fiscal year, which occurred mainly due to increases in landfill closure costs, pension and OPEB liabilities.

Overview of the Financial Statements

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

Required Components of Annual Financial Report

Figure 1



Management's Discussion and Analysis (Continued)

Basic Financial Statements

The first two statements (pages 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 62) 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)

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 \$71,864,306 as of June 30, 2024. The County's net position decreased by \$1,189,594 for the fiscal year ended June 30, 2024. However, the largest portion (83.77%) 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 \$9,313,971 (12.96%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (3.27%) or negative \$2,350,593 is unrestricted.

Management’s Discussion and Analysis (Continued)

Robeson County's Net Position

Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 126,533,787	\$ 112,955,787	\$ 47,066,101	\$ 34,498,962	\$ 173,599,888	\$ 147,454,749
Capital assets	49,037,598	50,506,336	39,109,223	41,400,461	88,146,821	91,906,797
Total assets	175,571,385	163,462,123	86,175,324	75,899,423	261,746,709	239,361,546
Deferred outflows of resources	35,678,919	36,959,497	1,807,118	2,538,306	37,486,037	39,497,803
Total assets and deferred outflows of resources	211,250,304	200,421,620	87,982,442	78,437,729	299,232,746	278,859,349
Long-term liabilities outstanding	137,439,240	130,754,625	33,763,257	26,526,905	171,202,497	157,281,530
Other liabilities	760,077	844,591	1,663,373	1,699,983	2,423,450	2,544,574
Total liabilities	138,199,317	131,599,216	35,426,630	28,226,888	173,625,947	159,826,104
Deferred inflows of resources	52,395,151	44,444,740	1,347,342	1,534,605	53,742,493	45,979,345
Total liabilities and deferred inflows of resources	190,594,468	176,043,956	36,773,972	29,761,493	227,368,440	205,805,449
Net position:						
Net investment in capital assets	26,127,802	24,939,400	34,071,940	35,102,117	60,199,742	60,041,517
Restricted	9,313,971	9,547,072	-	-	9,313,971	9,547,072
Unrestricted	(14,785,937)	(10,108,898)	17,136,530	13,574,119	2,350,593	3,465,221
Total net position	\$ 20,655,836	\$ 24,377,574	\$ 51,208,470	\$ 48,676,236	\$ 71,864,306	\$ 73,053,810

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 95.15%, compared to 94.29% in prior year.
- Increases in revenue collected through sales taxes.
- A substantial increase of investment income due to higher interest rates.
- 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	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 16,349,479	\$ 14,879,249	\$ 33,990,772	\$ 34,045,480	\$ 50,340,251	\$ 48,924,729
Operating grants and contributions	36,279,383	37,270,383	1,849,368	1,628,570	38,128,751	38,898,953
Capital grants and contributions	-	-	406,406	380,070	406,406	380,070
General Revenues						
Property taxes	72,395,029	70,135,509	-	-	72,395,029	70,135,509
Local Option sales taxes	35,558,511	35,352,498	-	-	35,558,511	35,352,498
Other taxes	300,480	405,967	368,118	315,539	668,598	721,506
Other	11,101,731	13,759,515	1,939,752	177,004	13,041,483	13,936,519
Total revenues	171,984,613	171,803,121	38,554,416	36,546,663	210,539,029	208,349,784
Expenses:						
General Government	28,734,800	21,065,423	-	-	28,734,800	21,065,423
Public Safety	55,886,115	50,049,604	-	-	55,886,115	50,049,604
Economic and Physical Development	2,825,127	2,219,664	-	-	2,825,127	2,219,664
Human Services	59,097,947	60,769,770	-	-	59,097,947	60,769,770
Cultural and Recreation	5,425,444	5,343,785	-	-	5,425,444	5,343,785
Education	23,073,309	28,188,284	-	-	23,073,309	28,188,284
Interest on Long-Term Debt	663,699	315,032	-	-	663,699	315,032
Water	-	-	17,474,561	16,025,956	17,474,561	16,025,956
Solid Waste	-	-	15,894,977	7,667,571	15,894,977	7,667,571
Housing	-	-	2,652,644	2,456,709	2,652,644	2,456,709
Total expenses	175,706,441	167,951,562	36,022,182	26,150,236	211,728,623	194,101,798
Increase(Decrease) in net position before transfers	(3,721,828)	3,851,559	2,532,234	10,396,427	(1,189,594)	14,247,986
Transfers	-	-	-	-	-	-
Change in net position	(3,721,828)	3,851,559	2,532,234	10,396,427	(1,189,594)	14,247,986
Net position, July 1 (consolidated)	24,377,664	20,526,105	48,676,236	38,279,809	73,053,900	58,805,914
Net position, June 30	\$ 20,655,836	\$ 24,377,664	\$ 51,208,470	\$ 48,676,236	\$ 71,864,306	\$ 73,053,900

Management's Discussion and Analysis (Continued)

Governmental activities: Governmental activities decreased the County's net position by \$3,721,828, thereby accounting for 100% of the decrease in the net position of Robeson County. Key elements of this decrease are as follows:

- Increase in expenditures in the Public Safety sector, including the County Jail and Sheriff's office
- Large decrease in miscellaneous receipts affecting revenue
- Decrease in grant revenue

Business-type activities: Business-type activities increased the County's net position by \$2,532,234, thereby accounting for 100% of the total growth in the government's net position. Key elements of this increase are as follows:

- Increase in revenues from increased consumption by residential and commercial accounts in the Water Fund
- Continued diligence in water and solid waste revenue collection and resolution of delinquent accounts
- 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 \$71,309,120, while total fund balance reached \$79,462,418. The County currently has an available fund balance of 45.50% of general fund expenditures, while total fund balance represents 50.33% of that same amount.

At June 30, 2024, the governmental funds of Robeson County reported a combined fund balance of \$82,698,150, an increase of \$5,066,144 from last year. Included in this change in fund balance is an increase in fund balance in the General Fund, and an increase in fund balance in the Special Revenue Funds. The majority of this increase in the General Fund can be attributed to use of funding from the American Rescue Plan Act.

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 \$17,136,530. 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, 2024, totals \$87,772,660 (net of accumulated depreciation). These assets include buildings, land, and equipment.

Major capital asset transactions during the year include:

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

Robeson County's Capital Assets

Figure 4

(Net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 2,837,660	\$ 2,837,660	\$ 2,406,723	\$ 2,406,723	\$ 5,244,383	\$ 5,244,383
Buildings	36,675,261	38,574,585	1,288,498	1,392,364	37,963,759	39,966,949
Equipment and Vehicles	9,223,138	9,094,091	7,479,765	9,340,926	16,702,903	18,435,017
Construction in Progress	-	-	854,561	611,336	854,561	611,336
Infrastructure	-	-	-	-	-	-
Plant and Distribution Systems	-	-	27,007,054	27,649,112	27,007,054	27,649,112
Total	\$ 48,736,059	\$ 50,506,336	\$ 39,036,601	\$ 41,400,461	\$ 87,772,660	\$ 91,906,797

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, 2024, Robeson County had total long-term debt outstanding of \$171,202,497. Of this, 2.90% is debt backed by the full faith and credit of Robeson County.

Robeson County's Outstanding Debt

Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Installment purchases	\$ 22,608,257	\$ 25,566,846	\$ -	\$ -	\$ 22,608,257	\$ 25,566,846
General Obligation Debt	-	-	4,964,661	6,298,344	4,964,661	6,298,344
Qualified School Construction Bonds	1,087,349	1,087,349	-	-	1,087,349	1,087,349
Qualified Zone Academy Bonds	666,666	666,666	-	-	666,666	666,666
Leases	12,336	50,056	66,622	431,197	78,958	481,253
Accrued Landfill Closure and Postclosure Care Costs	-	-	2,190,268	12,577,343	2,190,268	12,577,343
Compensated Absences	5,455,877	4,561,174	527,622	436,796	5,983,499	4,997,970
Total Pension Liability (LEOSSA)	6,547,732	5,809,608	-	-	6,547,732	5,809,608
Net Pension Liability (LRS)	39,156,940	33,125,545	1,785,063	2,413,759	40,942,003	35,539,304
Net OPEB Liability	61,904,083	59,887,371	4,516,608	4,369,466	66,420,691	64,256,837
Total	\$ 137,439,240	\$ 130,754,615	\$ 33,763,257	\$ 26,526,905	\$ 171,202,497	\$ 157,281,520

Robeson County’s total debt increased by \$13,920,977 during the past fiscal year, primarily due to an increase in accrued landfill closure costs, pension and OPEB related debt from the prior year.

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government’s boundaries. The legal debt margin for Robeson County is \$540,258,342. Robeson County does not have any authorized but un-issued debt at June 30, 2024.

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)

Budget Highlights for the Fiscal Year Ending June 30, 2025

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 remain constant, which is expected to cover the cost of operations. General operating expenses are projected to increase to cover increased costs in personnel, and to cover increased costs of material, supplies and other operating expenses.

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
Chief Finance Officer
550 North Chestnut Street
Lumberton, NC 28358
Telephone: (910) 671-3038
Fax: (910) 671-3010
Email: Carla.kinlaw@robesoncountync.gov**

Basic Financial Statements

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position
June 30, 2024

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and Investments	\$ 72,553,506	\$ 44,382,012	\$ 116,935,518	\$ 418,039
Restricted Cash and Cash Equivalents	35,272,468	9,493	35,281,961	30,600
Accounts Receivables (Net):	11,492,242	1,989,019	13,481,261	-
Prepaid Insurance	-	37,022	37,022	-
Due from Other Funds	(454,010)	454,010	-	-
Due from Other Governments	7,559,821	159,448	7,719,269	-
Inventory	-	35,097	35,097	-
Net Pension Asset	109,760	-	109,760	-
Capital Assets				
Land, Nondepreciable Improvements, and Construction in Progress	2,837,660	3,261,284	6,098,944	14,230
Other Capital Assets, Net of Depreciation	45,898,399	35,775,317	81,673,716	597,783
Total Capital Assets	48,736,059	39,036,601	87,772,660	612,013
Right to Use Leased Assets, net of amortization	301,539	72,622	374,161	-
Total Assets	175,571,385	86,175,324	261,746,709	1,060,652
DEFERRED OUTFLOWS OF RESOURCES	\$ 35,678,919	\$ 1,807,118	\$ 37,486,037	\$ 339,212

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
June 30, 2024

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 746,852	\$ 141,777	\$ 888,629	\$ -
Unearned Revenue	-	23,668	23,668	-
Customer Deposits	13,225	1,497,928	1,511,153	-
Noncurrent Liabilities:				
Due Within One year	4,717,118	1,492,199	6,209,317	-
Due in More Than One year	25,113,367	25,969,387	51,082,754	70,601
Net Pension Liability - LGERS	39,156,940	1,785,063	40,942,003	566,208
Total Pension Liability - LEOSSA	6,547,732	-	6,547,732	-
Total OPEB Liability	61,904,083	4,516,608	66,420,691	-
Total Liabilities	138,199,317	35,426,630	173,625,947	636,809
DEFERRED INFLOWS OF RESOURCES	52,395,151	1,347,342	53,742,493	5,929
NET POSITION				
Net Investment in Capital Assets	26,127,802	34,071,940	60,199,742	612,013
Restricted for:				
Stabilization by State Statute	8,127,406	-	8,127,406	-
Genealogy	-	-	-	21,175
Books	-	-	-	9,425
Capital Funds	-	-	-	-
School Capital Outlay	504,721	-	504,721	-
Emergency Telephone	681,844	-	681,844	-
Unrestricted	(14,785,937)	17,136,530	2,350,593	114,513
Total Net Position	\$ 20,655,836	\$ 51,208,470	\$ 71,864,306	\$ 757,126

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 28,734,800	\$ 156,954	\$ -	\$ -
Public Safety	55,886,115	15,694,056	-	-
Economic and Physical Development	2,825,127	-	-	-
Human Services	59,097,947	-	36,279,383	-
Cultural and Recreation	5,425,444	498,469	-	-
Education	23,073,309	-	-	-
Interest on Long-Term Debt	663,699	-	-	-
Total Governmental Activities	175,706,441	16,349,479	36,279,383	-
Business-Type Activities:				
Water	17,474,561	23,445,083	13,973	-
Solid Waste	15,894,977	9,720,062	-	-
Housing	2,652,644	825,627	1,835,395	406,406
Total Business-Type Activities	36,022,182	33,990,772	1,849,368	406,406
Total Primary Government	211,728,623	50,340,251	38,128,751	406,406

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2024

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Robeson County Public Library
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	
Primary Government:				
Governmental Activities:				
General Government	\$ (28,577,846)	\$ -	\$ (28,577,846)	\$ -
Public Safety	(40,192,059)	-	(40,192,059)	-
Economic and Physical Development	(2,825,127)	-	(2,825,127)	-
Human Services	(22,818,564)	-	(22,818,564)	-
Cultural and Recreation	(4,926,975)	-	(4,926,975)	-
Education	(23,073,309)	-	(23,073,309)	-
Interest on Long-Term Debt	(663,699)	-	(663,699)	-
Total Governmental Activities	(123,077,579)	-	(123,077,579)	-
Business-Type Activities:				
Water	-	5,984,495	5,984,495	-
Solid Waste	-	(6,174,915)	(6,174,915)	-
Housing	-	414,784	414,784	-
Total Business-Type Activities	-	224,364	224,364	-
Total Primary Government	(123,077,579)	224,364	(122,853,215)	-

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, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units:				
Library	\$ 1,568,201	\$ 15,067	\$ 1,497,204	\$ -
Total Component Units	\$ 1,568,201	\$ 15,067	\$ 1,497,204	\$ -

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, 2024

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Component Units:				
Library	\$ -	\$ -	\$ -	\$ (55,930)
Total Component Units	-	-	-	(55,930)
General Revenues:				
Property Taxes, Levied for General Purpose	72,395,029	-	72,395,029	-
Local Option Sales Tax	35,558,511	-	35,558,511	-
Other Taxes and Licenses	300,480	368,118	668,598	-
Investment Earnings	8,434,267	3,692	8,437,959	959
Miscellaneous	2,667,464	1,936,060	4,603,524	53,746
Transfers	-	-	-	-
Total General Revenues and Transfers	119,355,751	2,307,870	121,663,621	54,705
Change in Net Position	(3,721,828)	2,532,234	(1,189,594)	(1,225)
Net Position - Beginning, previously reported	24,377,664	48,676,236	73,053,900	937,616
Restatement	-	-	-	(179,265)
Net Position - Beginning, restated	24,377,664	48,676,236	73,053,900	758,351
Net Position - End of Year	\$ 20,655,836	\$ 51,208,470	\$ 71,864,306	\$ 757,126

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

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet
 Governmental Funds
 June 30, 2024

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
ASSETS						
Cash and Cash Equivalents	\$ 71,271,634	\$ 381,305	\$ -	\$ -	\$ 900,567	\$ 72,553,506
Restricted Cash	504,721	-	493,080	20,205,880	14,068,787	35,272,468
Receivables (Net):						
Ad Valorem Taxes	7,864,158	860,047	-	-	-	8,724,205
Interest	1,119,062	-	-	-	-	1,119,062
Lease	69,077	-	-	-	-	69,077
Other	114,626	-	-	-	31,568	146,194
Due from Other Funds	-	-	-	-	-	-
Due from Other Governments	6,893,718	-	-	-	666,103	7,559,821
Total Assets	\$ 87,836,996	\$ 1,241,352	\$ 493,080	\$ 20,205,880	\$ 15,667,025	\$ 125,444,333

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet (Continued)

Governmental Funds

June 30, 2024

	Major Funds			Non-Major		Total Governmental Funds
	General	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
LIABILITIES						
Accounts Payable and Accrued Liabilities	\$ -	\$ 381,305	\$ -	\$ -	\$ -	\$ 381,305
Customer Deposits	13,225	-	-	-	-	13,225
Due to Other Funds	454,010	-	-	-	-	454,010
Total Liabilities	467,235	381,305	-	-	-	848,540
DEFERRED INFLOWS OF RESOURCES						
Prepaid Taxes	-	-	-	-	-	-
Prepaid Grant Revenue	-	-	-	20,205,880	12,924,373	33,130,253
Leases	43,185	-	-	-	-	43,185
Property Taxes Receivable	7,864,158	860,047	-	-	-	8,724,205
Total Deferred Inflows of Resources	7,907,343	860,047	-	20,205,880	12,924,373	41,897,643
FUND BALANCES						
Nonspendable						
Leases	25,892	-	-	-	-	25,892
Restricted						
State Statute	8,127,406	-	-	-	-	8,127,406
School Capital Outlay	504,721	-	-	-	-	504,721
Public Buildings	-	-	-	-	-	-
Emergency Telephone	-	-	-	-	681,844	681,844
Assigned						
Subsequent Year's Expenditures:						
Public Buildings	-	-	493,080	-	1,153,350	1,646,430
Unassigned	70,804,399	-	-	-	907,458	71,711,857
Total Fund Balances	79,462,418	-	493,080	-	2,742,652	82,698,150
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 87,836,996	\$ 1,241,352	\$ 493,080	\$ 20,205,880	\$ 15,667,025	\$ 125,444,333

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

ROBESON COUNTY, NORTH CAROLINA

Balance Sheet (Continued)

Governmental Funds

June 30, 2024

		Total Governmental Funds
Amounts reported for governmental activities in the statement of position are different because:		
Total fund balances - governmental funds	\$	82,698,150
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical costs	\$ 96,176,830	
Accumulated depreciation	<u>(47,440,771)</u>	48,736,059
Right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds	<u>301,539</u>	301,539
Net Pension Asset	<u>109,760</u>	109,760
Contributions to pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position	<u>7,339,171</u>	7,339,171
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	<u>250,455</u>	250,455
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>1,433,704</u>	1,433,704
Deferred inflows of resources for taxes	<u>8,724,205</u>	8,724,205
Pension Related Deferrals	<u>17,641,468</u>	17,641,468
OPEB related deferrals	<u>(8,773,887)</u>	(8,773,887)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(365,548)	
Qualified school construction bonds	(1,087,349)	
Qualified zone academy bonds	(666,666)	
Installment notes	(22,608,257)	
Lease Liability	(12,336)	
Compensated absences	(5,455,877)	
Net OPEB Liability	(61,904,083)	
Net pension liability	(39,156,940)	
Total pension liability	<u>(6,547,732)</u>	(137,804,788)
Net position of governmental activities	<u>\$</u>	<u>20,655,836</u>

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Revenues						
Ad Valorem Taxes	\$ 67,125,963	\$ 7,177,584	\$ -	\$ -	\$ -	\$ 74,303,547
Local Option Sales Taxes	35,558,511	-	-	-	-	35,558,511
Other Taxes and Licenses	300,480	-	-	-	-	300,480
Unrestricted Intergovernmental	156,954	-	-	-	-	156,954
Permits and Fees	1,136,696	-	-	-	295,429	1,432,125
Sales and Services	14,400,185	-	-	-	360,215	14,760,400
Restricted Intergovernmental	33,378,648	-	-	1,199,947	1,194,948	35,773,543
Investment Earnings	6,715,168	-	-	1,154,419	564,680	8,434,267
Miscellaneous	2,425,750	-	-	-	747,552	3,173,302
Total Revenues	161,198,355	7,177,584	-	2,354,366	3,162,824	173,893,129
Expenditures						
Current						
Governing Body	820,329	-	-	-	-	820,329
Administration	1,369,143	-	-	-	-	1,369,143
Personnel	613,101	-	-	-	-	613,101
Purchasing & Safety	25,523	-	-	-	-	25,523
Wellness	3,438,198	-	-	-	-	3,438,198
Finance	1,081,364	-	-	-	-	1,081,364
Computer Operations	1,057,490	-	-	-	-	1,057,490
Tax Administration	4,124,117	-	-	-	-	4,124,117
County Attorney	835,882	-	-	-	-	835,882
Court Facilities	1,471,956	-	-	-	-	1,471,956
Elections	1,245,369	-	-	-	-	1,245,369
Register of Deeds	684,450	-	-	-	-	684,450
Non Departmental	3,713,782	-	-	2,354,366	817,673	6,885,821
Central Garage	1,940,843	-	-	-	-	1,940,843
Public Buildings	1,949,436	-	-	-	1,209,948	3,159,384
Sheriff	16,569,791	-	-	-	-	16,569,791
Juvenile Outreach Program	1,806,148	-	-	-	-	1,806,148
Communications	2,540,576	-	-	-	-	2,540,576
Jail	7,349,393	-	-	-	-	7,349,393
Jail Health Services	2,330,878	-	-	-	-	2,330,878
Emergency Management	485,412	-	-	-	-	485,412

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2024

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Expenditures (Continued)						
Current						
Fire Marshall	\$ 308,283	\$ -	\$ -	\$ -	\$ -	\$ 308,283
Inspections	937,354	-	-	-	-	937,354
Coroner	176,750	-	-	-	-	176,750
Emergency Medical Services	7,727,401	-	-	-	-	7,727,401
Animal Control	975,473	-	-	-	-	975,473
Planning Board	-	-	-	-	-	-
Development Commission	296,242	-	-	-	-	296,242
Cooperative Extension	499,496	-	-	-	-	499,496
Soil Conservation	444,227	-	-	-	-	444,227
General Health	12,425,814	-	-	-	-	12,425,814
Health Programs	915,879	-	-	-	-	915,879
Home Health	69,431	-	-	-	-	69,431
Social Services	32,939,919	-	-	-	-	32,939,919
Veteran Service Officer	176,801	-	-	-	-	176,801
Rob Restitution Program	99,984	-	-	-	-	99,984
Criminal Justice Partner Grant	819,937	-	-	-	-	819,937
Teen Court and Youth Services	-	-	-	-	-	-
DA's Adult Drug Court	53,866	-	-	-	-	53,866
Schools	23,073,309	-	-	-	-	23,073,309
SEATS	1,753,619	-	-	-	-	1,753,619
Parks & Recreation	2,515,874	-	-	-	-	2,515,874
Recreation Special	178,556	-	-	-	-	178,556
Special Appropriation	8,640,589	-	-	-	-	8,640,589
Fire Department(s)	-	7,177,584	-	-	-	7,177,584
Emergency Telephone	-	-	-	-	528,471	528,471
Debt Service						
Principal	4,090,272	-	-	-	-	4,090,272
Interest	761,454	-	-	-	-	761,454
Capital Outlay						
Computer Operations	100,000	-	-	-	-	100,000
Central Garage	1,331,077	-	-	-	-	1,331,077
Public Buildings	-	-	-	-	-	-
Sheriff	163,892	-	-	-	-	163,892
Emergency Medical Services	496,062	-	-	-	-	496,062
Jail	29,341	-	-	-	-	29,341
Jail Health Services	64,300	-	-	-	-	64,300

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2024

	Major Funds			Non-Major		Total Governmental Funds
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	ARP Fund	Other Governmental Funds	
Expenditures (Continued)						
Capital Outlay						
Social Services	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Emergency Management	50,417	-	-	-	-	50,417
Animal Control	-	-	-	-	-	-
SEATS	216,926	-	-	-	-	216,926
General Health	34,900	-	-	-	-	34,900
Parks and Recreation	-	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-	-
Total Expenditures	157,870,626	7,177,584	-	2,354,366	2,556,092	169,958,668
Excess (Deficiency) of Revenues Over Expenditures	3,327,729	-	-	-	606,732	3,934,461
Other Financing Sources (Uses)						
Transfers from Other Funds	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Installment Purchase Obligation Issued	1,131,683	-	-	-	-	1,131,683
Total Other Financing Sources (Uses)	1,131,683	-	-	-	-	1,131,683
Net Change in Fund Balance	4,459,412	-	-	-	606,732	5,066,144
Fund Balance - Beginning of Year	75,003,006	-	493,080	-	2,135,920	77,632,006
Prior Period Adjustment	-	-	-	-	-	-
Fund Balance - Beginning of Year, Restated	75,003,006	-	493,080	-	2,135,920	77,632,006
Fund Balance - End of Year	\$ 79,462,418	\$ -	\$ 493,080	\$ -	\$ 2,742,652	\$ 82,698,150

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

ROBESON COUNTY, NORTH CAROLINA

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

Governmental Funds

For the Year Ended June 30, 2024

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

Net changes in fund balances - total governmental funds	\$	5,066,144
<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	\$	2,536,915
Depreciation expense		(4,307,192)
Right to use assets in governmental activities		-
Amortization expense		(37,302)
		<u>(1,807,579)</u>
Contributions to pension plan in the current fiscal year are not included on the Statement of Activities		<u>7,339,171</u>
		7,339,171
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position		<u>250,455</u>
		250,455
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.		
Change in deferred revenue for tax revenues		(1,628,749)
Interest earned on ad valorem taxes		(279,769)
		<u>(1,908,518)</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>		
Decrease in accrued interest payable		97,755
Debt issuance		(1,131,683)
Debt retirement		4,128,002
		<u>3,094,074</u>
<p>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:</p>		
Compensated absences		(894,703)
Pension Expense		(12,614,510)
OPEB Expense		(2,246,362)
		<u>(15,755,575)</u>
Total changes in net position of governmental activities	<u>\$</u>	<u>(3,721,828)</u>

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, 2024

	General Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 62,811,700	\$ 63,011,700	\$ 67,125,963	\$ 4,114,263
Local Option Sales Taxes	30,059,715	32,098,210	35,558,511	3,460,301
Other Taxes and Licenses	200,000	200,000	300,480	100,480
Unrestricted Intergovernmental	70,500	70,500	156,954	86,454
Permits and Fees	9,399,357	876,450	1,136,696	260,246
Sales and Services	12,085,230	12,357,033	14,400,185	2,043,152
Restricted Intergovernmental	27,429,974	42,405,821	33,378,648	(9,027,173)
Investment Earnings	30,500	30,500	6,715,168	6,684,668
Miscellaneous	1,561,521	7,326,852	2,425,750	(4,901,102)
Total Revenues	143,648,497	158,377,066	161,198,355	2,821,289
Expenditures				
Governing Body	893,811	820,329	820,329	-
Administration	1,278,724	1,404,165	1,369,143	35,022
Personnel	576,998	613,102	613,101	1
Purchasing & Safety	100,013	25,525	25,523	2
Wellness	2,333,531	3,438,197	3,438,198	(1)
Finance	1,147,069	1,081,365	1,081,364	1
Computer Operations	1,074,456	1,166,933	1,157,490	9,443
Tax Administration	3,878,327	4,124,116	4,124,117	(1)
County Attorney	741,729	835,882	835,882	-
Court Facilities	800,716	1,471,956	1,471,956	-
Elections	1,005,227	1,245,371	1,245,369	2
Register of Deeds	655,001	684,449	684,450	(1)
Non Departmental	3,751,260	3,741,327	3,713,782	27,545
Central Garage	1,408,695	3,271,920	3,271,920	-
Public Buildings	2,159,735	1,971,019	1,949,436	21,583
Sheriff	13,403,703	16,733,681	16,733,683	(2)

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 (Continued)

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (Continued)				
Juvenile Outreach Program	\$ 1,013,352	\$ 1,806,149	\$ 1,806,148	\$ 1
Communications	2,575,210	2,540,576	2,540,576	-
Jail	7,418,115	7,378,733	7,378,734	(1)
Jail Health Services	2,092,037	2,395,180	2,395,178	2
Emergency Management	452,198	760,283	535,829	224,454
Fire Marshall	337,298	337,298	308,283	29,015
Inspections	971,230	971,230	937,354	33,876
Coroner	115,000	176,750	176,750	-
Emergency Medical Services	7,584,555	8,223,463	8,223,463	-
Animal Control	751,874	976,674	975,473	1,201
Planning Board	-	-	-	-
Development Commission	343,043	343,043	296,242	46,801
Cooperative Extension	623,633	623,633	499,496	124,137
Soil Conservation	164,988	460,579	444,227	16,352
General Health	11,567,212	13,963,362	12,460,714	1,502,648
Home Health	42,773	69,432	69,431	1
Health Programs	796,245	934,525	915,879	18,646
Social Services	35,109,524	32,989,920	32,989,919	1
Veteran Service Officer	164,794	176,802	176,801	1
Rob Restitution Program	100,000	100,000	99,984	16
Criminal Justice Partner Grant	686,583	821,550	819,937	1,613
Teen Court and Youth Services	-	-	-	-
DA's Adult Drug Court	-	486,053	53,866	432,187
School Current Expenditures	13,360,800	13,360,800	13,360,800	-
School Capital Outlay	4,700,000	9,712,511	9,712,509	2
SEATS	2,239,671	2,239,670	1,970,545	269,125
Parks and Recreation	1,464,624	2,767,391	2,515,874	251,517

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 (Continued)

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (Continued)				
Recreation Special	\$ 240,000	\$ 286,486	\$ 178,556	\$ 107,930
Special Appropriation	14,935,255	13,670,933	13,492,315	178,618
Contingency	97,050	69,050	-	69,050
Total Expenditures	<u>145,156,059</u>	<u>161,271,413</u>	<u>157,870,626</u>	<u>3,400,787</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,507,562)</u>	<u>(2,894,347)</u>	<u>3,327,729</u>	<u>6,222,076</u>
Other Financing Sources (Uses)				
Transfers	1,507,562	-	-	-
Installment Purchase Obligations	-	1,131,683	1,131,683	-
Total Other Financing Sources (Uses)	<u>1,507,562</u>	<u>1,131,683</u>	<u>1,131,683</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>1,762,664</u>	<u>-</u>	<u>(1,762,664)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>4,459,412</u>	<u>\$ 4,459,412</u>
Fund Balance - Beginning			75,003,006	
Prior Period Adjustment			<u>-</u>	
Fund Balance - Beginning, Restated			<u>75,003,006</u>	
Fund Balance - End of Year			<u>\$ 79,462,418</u>	

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

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, 2024

	Fire District Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 1,626,405	\$ 7,177,583	\$ 7,177,584	\$ 1
Total Revenues	<u>1,626,405</u>	<u>7,177,583</u>	<u>7,177,584</u>	<u>1</u>
Expenditures				
Fire Department(s)	1,626,405	7,177,583	7,177,584	(1)
Total Expenditures	<u>1,626,405</u>	<u>7,177,583</u>	<u>7,177,584</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning			-	
Prior Period Adjustment			<u>-</u>	
Fund Balance - Beginning, Restated			<u>-</u>	
Fund Balance - End of Year			<u>\$ -</u>	

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, 2024

	ARP Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Grant Revenue			\$ 1,199,947	
Investment Earnings			1,154,419	
Total Revenues	<u>23,138,527</u>	<u>-</u>	<u>2,354,366</u>	<u>2,354,366</u>
Expenditures				
Other Expenditures			2,354,366	
Total Expenditures	<u>23,138,527</u>	<u>2,354,367</u>	<u>2,354,366</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(2,354,367)</u>	<u>-</u>	<u>2,354,367</u>
Other Financing Sources (Uses)				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>2,354,367</u>	<u>-</u>	<u>(2,354,367)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning			<u>-</u>	
Fund Balance - End of Year			<u>\$ -</u>	

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

ROBESON COUNTY, NORTH CAROLINA

Statement of Net Position

Proprietary Funds

June 30, 2024

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 27,832,941	\$ 15,080,816	\$ 1,468,255	\$ 44,382,012
Restricted Cash	-	-	9,493	9,493
Accounts Receivable (Net)	60,596	1,872,473	55,950	1,989,019
Notes Receivable	-	-	454,010	454,010
Prepaid Insurance	-	-	37,022	37,022
Due from Other Funds	-	-	-	-
Due from Other Governments	-	22,104	137,344	159,448
Inventory	-	-	35,097	35,097
Total Current Assets	27,893,537	16,975,393	2,197,171	47,066,101
Noncurrent Assets				
Capital Assets				
Land and Construction in Progress	1,542,006	636,817	1,082,461	3,261,284
Other Capital Assets, Net of Depreciation	29,032,420	5,181,273	1,561,624	35,775,317
Right to Use Leased Assets, net of amortization	-	72,622	-	72,622
Total Noncurrent Assets	30,574,426	5,890,712	2,644,085	39,109,223
Total Assets	58,467,963	22,866,105	4,841,256	86,175,324
Deferred Outflows of Resources				
Pension Deferrals	338,050	454,258	320,222	1,112,530
OPEB Deferrals	429,010	265,578	-	694,588
Total Deferred Outflows of Resources	\$ 767,060	\$ 719,836	\$ 320,222	\$ 1,807,118

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2024

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
LIABILITIES				
Current Liabilities				
Accounts Payable and Accrued Liabilities	\$ 11,081	\$ -	\$ 130,696	\$ 141,777
Unearned Revenue	-	-	23,668	23,668
Customer Deposits	1,450,600	-	47,328	1,497,928
Compensated Absences	33,406	13,752	14,015	61,173
Note Payable	-	-	-	-
Lease Liability	-	66,622	-	66,622
General Obligation Bonds Payable	1,364,404	-	-	1,364,404
Total Current Liabilities	2,859,491	80,374	215,707	3,155,572
Noncurrent Liabilities				
Accrued Landfill Closure and Postclosure Care Costs	-	21,902,681	-	21,902,681
Compensated Absences	300,643	123,762	42,044	466,449
Total OPEB Liability	2,789,669	1,726,939	-	4,516,608
General Obligation Bonds Payable	3,600,257	-	-	3,600,257
Notes Payable	-	-	-	-
Lease Liability	-	-	-	-
Net Pension Liability	547,144	735,227	502,692	1,785,063
Total Noncurrent Liabilities	7,237,713	24,488,609	544,736	32,271,058
Total Liabilities	10,097,204	24,568,983	760,443	35,426,630
DEFERRED INFLOWS OF RESOURCES				
Pension Deferrals	2,138	2,872	7,588	12,598
OPEB Deferrals	824,400	510,344	-	1,334,744
Total Deferred Inflows of Resources	826,538	513,216	7,588	1,347,342
NET POSITION				
Net Investment in Capital Assets	25,609,765	5,818,090	2,644,085	34,071,940
Unrestricted	22,701,516	(7,314,348)	1,749,362	17,136,530
Total Net Position	\$ 48,311,281	\$ (1,496,258)	\$ 4,393,447	\$ 51,208,470

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, 2024

	<u>Major</u>		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Operating Revenues				
Charges for Services	\$ 22,667,730	\$ 9,720,062	\$ -	\$ 32,387,792
Taps and Reconnections	777,353	-	-	777,353
Operating Grants	-	-	1,835,395	1,835,395
Dwelling Rental	-	-	824,574	824,574
Other	-	(0)	1,053	1,053
Total Operating Revenues	23,445,083	9,720,062	2,661,022	35,826,167
Operating Expenses				
Non-Departmental	-	-	-	-
Water Customer Service	1,815,278	-	-	1,815,278
Public Utilities	548,084	-	449,927	998,011
Water Treatment Plant	3,126,361	-	-	3,126,361
Water Treatment Wells	2,832,045	-	-	2,832,045
Water Distribution	1,800,768	-	-	1,800,768
Meter Maintenance	803,961	-	-	803,961
Landfill	-	5,158,901	-	5,158,901
Manned Dumpster Sites	-	682,427	-	682,427
Landfill Closure and Postclosure Care Costs	-	9,325,338	-	9,325,338
Central Garage	-	-	-	-
Administration	-	-	901,085	901,085
Tenant Services	-	-	145,535	145,535
Ordinary Maintenance	-	-	863,340	863,340
General Expense	-	-	55,046	55,046
Insurance Premiums	-	-	73,248	73,248
Depreciation	6,446,159	728,311	164,463	7,338,933
Total Operating Expenses	17,372,656	15,894,977	2,652,644	35,920,277
Operating Income (Loss)	6,072,427	(6,174,915)	8,378	(94,110)

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 (Continued)

Proprietary Funds

For the Year Ended June 30, 2024

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
Nonoperating Revenues (Expenses)				
Solid Waste Disposal Tax	\$ -	\$ 88,874	\$ -	\$ 88,874
Scrap Tire Disposal Tax	-	225,443	-	225,443
White Goods Disposal Tax	-	53,801	-	53,801
Investment Earnings	-	-	3,692	3,692
Miscellaneous	1,922,440	13,620	-	1,936,060
Gain(Loss) on Sale of Assets	-	-	-	-
Interest Expense	(101,905)	-	-	(101,905)
Total Nonoperating Revenues (Expenses)	1,820,535	381,738	3,692	2,205,965
Income (Loss) Before Contributions and Transfers	7,892,962	(5,793,177)	12,070	2,111,855
Contributions and Transfers				
Capital Contributions	13,973	-	406,406	420,379
Transfers to Other Funds	-	-	-	-
Total Contributions and Transfers	13,973	-	406,406	420,379
Change in Net Position	7,906,935	(5,793,177)	418,476	2,532,234
Total Net Position, Beginning	40,404,346	4,296,919	3,974,971	48,676,236
Total Net Position, Ending	\$ 48,311,281	\$ (1,496,258)	\$ 4,393,447	\$ 51,208,470

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

ROBESON COUNTY, NORTH CAROLINA

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2024

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Cash Flows from Operating Activities				
Cash Received from Customers and Users	\$ 23,426,255	\$ 9,467,341	\$ 814,727	\$ 33,708,323
Cash Paid for Goods and Services	(7,042,543)	(3,221,456)	(1,240,962)	(11,504,961)
Cash Paid to Employees for Services	(3,936,812)	(2,287,364)	(1,099,436)	(7,323,612)
Customer Deposits Received	176,790	-	-	176,790
Customer Deposits Returned	(142,235)	-	-	(142,235)
Operating Grants and Subsidies	-	-	2,223,690	2,223,690
Other Operating Revenue	1,922,440	13,620	-	1,936,060
Net Cash Provided (Used) by Operating Activities	14,403,895	3,972,141	698,019	19,074,055
Cash Flows from Noncapital Financing Activities				
Disposal Taxes Received	-	367,658	-	367,658
Transfers to Other Funds	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	367,658	-	367,658
Cash Flows from Capital Financing Activities				
Principal Paid on Bond Maturities and Equipment Contracts	(1,333,683)	(364,575)	-	(1,698,258)
Interest Paid on Bond Maturities and Equipment Contracts	(104,882)	-	-	(104,882)
Debt Proceeds	-	-	-	-
Acquisition and Construction of Capital Assets	(3,340,250)	(1,228,417)	(406,406)	(4,975,073)
Capital Contributions	13,973	-	406,406	420,379
Gain on Sale of Capital Assets	-	-	-	-
Net Cash Used by Capital Financing Activities	(4,764,842)	(1,592,992)	-	(6,357,834)

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2024

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
Cash Flows from Investing Activities				
Net Change Notes Receivable	\$ -	\$ -	\$ 28,376	28,376
Interest on Investments and Change in Investment	-	-	3,692	3,692
Net Cash Provided (Used) by Investing Activities	-	-	32,068	32,068
Net Increase (Decrease) in Cash and Cash Equivalents	9,639,053	2,746,807	730,087	13,115,947
Cash and Cash Equivalents - Beginning	18,193,888	12,334,009	747,661	31,275,558
Cash and Cash Equivalents - Ending	\$ 27,832,941	\$ 15,080,816	\$ 1,477,748	\$ 44,391,505

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

ROBESON COUNTY, NORTH CAROLINA

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended June 30, 2024

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ 6,072,427	\$ (6,174,915)	\$ 8,378	\$ (94,110)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities				
Depreciation	6,446,159	728,311	164,463	7,338,933
Amortization	-	177,614	-	177,614
Landfill Closure and Postclosure Care Costs	-	9,325,338	-	9,325,338
Miscellaneous Income	1,922,440	13,620	-	1,936,060
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(18,828)	(252,721)	559,140	287,591
(Increase) Decrease in Prepaid Insurance	-	-	(2,831)	(2,831)
(Increase) Decrease in Due from Other Governments	-	-	-	-
(Increase) Decrease in Inventory	-	-	(14,104)	(14,104)
(Increase) Decrease in Deferred Outflows of Resources for Pensions	577,095	(13,427)	(31,869)	531,799
Increase (Decrease) in Net Pension Liability	(792,534)	89,895	73,943	(628,696)
Increase (Decrease) in Deferred Inflows of Resources for Pensions	(6,767)	(1,417)	3,547	(4,637)
(Increase) Decrease in Deferred Outflows of Resources for OPEB	123,152	76,237	-	199,389
Increase (Decrease) in Net OPEB Liability	90,882	56,260	-	147,142
Increase (Decrease) in Deferred Inflows of Resources for OPEB	(112,802)	(69,824)	-	(182,626)

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

ROBESON COUNTY, NORTH CAROLINA

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended June 30, 2024

	<u>Major</u>			
	<u>Water</u>	<u>Solid</u>	<u>Robeson</u>	
	<u>Fund</u>	<u>Waste</u>	<u>County</u>	
		<u>Fund</u>	<u>Housing</u>	
			<u>Authority</u>	<u>Totals</u>
Adjustments to Reconcile Operating Income				
to Net Cash Provided (Used) by Operating Activities (Continued)				
Increase (Decrease) in Accounts Payable and Accrued Liabilities	-	(209)	(71,845)	(72,054)
Increase (Decrease) in Unearned Revenue	-	-	7,891	7,891
Increase (Decrease) in Customer Deposits	34,555	-	(4,025)	30,530
Increase (Decrease) in Compensated Absences	68,116	17,379	5,331	90,826
Total Adjustments	<u>8,331,468</u>	<u>10,147,056</u>	<u>689,641</u>	<u>19,168,165</u>
Net Cash Provided(Used) by Operating Activities	<u>\$ 14,403,895</u>	<u>\$ 3,972,141</u>	<u>\$ 698,019</u>	<u>\$ 19,074,055</u>

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

**Custodial
Funds**

ASSETS

Cash and Cash Equivalents

\$ 337,327

Total Assets

\$ 337,327

LIABILITIES

Liabilities

Accounts Payable and Accrued Liabilities

\$ 337,327

Total Liabilities

\$ 337,327

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	<u>Custodial Fund</u>
Additions	
Ad valorem taxes collected for other governments	\$ 4,743,825
Collections on behalf of others	759,707
Total Additions	<u>5,503,532</u>
Deductions	
Tax distributions to other governments	4,743,825
Payments on behalf of others	759,707
Total Deductions	<u>5,503,532</u>
Net increase (decrease) in fiduciary net position	-
Net Postion - Beginning of Year	<u>-</u>
Net Position - End of Year	<u><u>\$ -</u></u>

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

ROBESON COUNTY, NORTH CAROLINA

Notes to Financial Statements

June 30, 2024

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 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/amortization 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. Issuances of general long-term debt, leases initiated during the year, and new IT subscription acquisition 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) Government Portfolio is a SEC-registered money market mutual fund that is certified by the Local Government Commission under the provisions of G.S. 159-30(c)(8) and the North Carolina Administrative Code. The Government Portfolio is a 2a7 fund that invests in treasuries, government agencies, and repurchase agreements collateralized by treasuries. It is rated AAAM by S&P and AAA-mf by Moody's Investor Services and 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	20,205,880
Opioid Funds	2,931,264
CDBG	10,508,754
E - 911	628,769
Total Governmental Activities	35,272,468
Business-type Activities	
Housing Authority - Unearned Revenue	9,493
Total Restricted Cash	\$ 35,281,961

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, 2023. 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's capital assets also include certain right to use assets. These right to use assets arise in association with agreements where the County reports a lease or agreements where the County reports an Information Technology (IT) Subscription in accordance with requirements of GASB 87 and GASB 96, respectively. 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. The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets should be amortized on a straight-line basis over the subscription term.

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, including amounts for contributions made to the OPEB and pension plans in the current fiscal year. 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. The County received \$800,042 as part of this settlement in Fiscal Year 2023. 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. For the year ended June 30, 2024, \$505,840 was expended out of these funds. 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 was 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.

Lease Receivable, net – 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 \$62,042,314 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)	\$ 96,176,830
Less accumulated depreciation	(47,440,771)
Net capital assets	<u>48,736,059</u>
Right to use assets not reported in the funds, net of accumulated amortization	301,539
Net pension asset	109,760
Contributions to the pension plan in the current fiscal year	7,339,171
Benefit payments and pension administration costs for LEOSSA	250,455
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	1,433,704
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	8,724,205
Pension related deferrals	17,641,468
OPEB related deferrals	(8,773,887)
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	(365,548)
Qualified school construction bonds	(1,087,349)
Qualified zone academy bonds	(666,666)
Installment notes	(22,608,257)
Lease liabilities	(12,336)
Compensated absences	(5,455,877)
Net pension liability	(39,156,940)
Net OPEB Liability	(61,904,083)
Total pension liability	<u>(6,547,732)</u>
Total adjustment	<u><u>\$ (62,042,314)</u></u>

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances for the governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The total adjustment of \$(8,787,972) is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 2,536,915
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	(4,344,494)
Accrued interest payable	97,755
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	4,128,002
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	(1,131,683)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	7,339,171
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	250,455
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	(2,246,362)
Pension Expense & Compensated Absences	(13,509,213)
Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements	
Change in deferred inflows of resources – taxes receivable – at end of year	(1,628,749)
Interest earned on ad valorem taxes	(279,769)
Total adjustment	\$ (8,787,972)

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, 2024, the County’s deposits had a carrying amount of \$6,694,189 and a bank balance of \$12,106,026. Of the bank balance, \$258,482 was covered by federal depository insurance; the rest was covered by collateral held under the Pooling and Dedicated Methods.

At June 30, 2024, Robeson County had \$8,210 cash on hand.

At June 30, 2024, the Public Library’s deposits had a carrying amount of \$448,539 and a bank balance of \$479,134. Of the bank balance, \$335,578 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2024, the Library’s petty cash fund totaled \$100.

2. Investments

As of June 30, 2024, the County had the following investments and maturities.

Investment Type	Valuation Measurement Method	Fair Value	Less Than 6 months	6-12 Months	1-3 Years	3-6 Years
US Government Agencies	Fair Value-Level 1	\$ 6,396,053	\$ -	\$ -	\$ -	\$ 6,396,053
NC Capital Management Trust – Gov’t Portfolio	Fair Value-Level 1	139,456,354	139,456,354	N/A	N/A	N/A
Total		\$145,852,407	\$139,456,354	\$ -	\$ -	\$ 6,396,053

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, 2024. The County has no policy on credit risk.

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

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2024

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

3. Receivables

Receivables at the government-wide level at June 30, 2024, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Lease Receivable	Total
Governmental Activities					
General	\$ 114,626	\$ 8,738,158	\$ 1,119,062	\$ 69,077	\$ 10,040,923
Other Governmental	31,568	1,060,047	1,433,704	-	2,525,319
Total Receivables	146,194	9,798,205	2,552,766	69,077	12,566,242
Less: Allowance Amount	-	1,074,000	-	-	1,074,000
Total	<u>\$ 146,194</u>	<u>\$ 8,724,205</u>	<u>\$ 2,552,766</u>	<u>\$ 69,077</u>	<u>\$ 11,492,242</u>
Business-type Activities					
Water Fund	\$ 67,596	\$ -	\$ -	\$ -	\$ 67,596
Solid Waste Fund	1,872,473	-	-	-	1,872,473
Housing Authority	55,950	-	-	-	55,950
Total Receivables	1,996,019	-	-	-	1,996,019
Less: Allowance Amount	7,000	-	-	-	7,000
Total	<u>\$ 1,989,019</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,989,019</u>

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

Local Option Sales Tax	\$ 5,909,950
Other Taxes and Grants	1,809,319
Total	<u>\$ 7,719,269</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 2024, the County recognized \$29,904 of lease revenue.

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2024

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 2,837,660	\$ -	\$ -	\$ 2,837,660
Construction in progress	-	-	-	-
Total assets not being depreciated	<u>2,837,660</u>	<u>-</u>	<u>-</u>	<u>2,837,660</u>
Capital assets being depreciated:				
Buildings and improvements	60,474,563	115,425	-	60,589,988
Equipment and vehicles	30,327,692	2,421,490	-	32,749,182
Total Assets being depreciated	<u>90,802,255</u>	<u>2,536,915</u>	<u>-</u>	<u>93,339,170</u>
Less accumulated depreciation for:				
Buildings and improvements	21,899,978	2,014,749	-	23,914,727
Equipment and vehicles	21,233,601	2,292,443	-	23,526,044
Total accumulated depreciation	<u>43,133,579</u>	<u>\$ 4,307,192</u>	<u>\$ -</u>	<u>47,440,771</u>
Total capital assets being depreciated, net	<u>47,668,676</u>			<u>45,898,399</u>
Governmental activity capital assets, net	<u>\$ 50,506,336</u>			<u>\$ 48,736,059</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:

	<u>Depreciation</u>
General Government	\$ 796,875
Public Safety	2,723,762
Economic and Physical Development	-
Medical Services	309,140
SEATS	<u>477,415</u>
Total	<u>\$ 4,307,192</u>

Business-Type Activities

Water Fund	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 1,542,006	\$ -	\$ -	\$ 1,542,006
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>1,542,006</u>	<u>-</u>	<u>-</u>	<u>1,542,006</u>
Capital assets being depreciated				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	92,726,550	1,332,371	-	94,058,921
Furniture and maintenance equipment	19,480,057	2,007,879	-	21,487,936
Total capital assets being depreciated	<u>113,586,528</u>	<u>3,340,250</u>	<u>-</u>	<u>116,926,778</u>
Less accumulated depreciation for:				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	67,363,728	2,215,374	-	69,579,102
Furniture and maintenance equipment	<u>12,704,550</u>	<u>4,230,785</u>	<u>-</u>	<u>16,935,335</u>
Total accumulated depreciation	<u>81,448,199</u>	<u>\$ 6,446,159</u>	<u>\$ -</u>	<u>87,894,358</u>
Total capital assets being depreciated, net	<u>32,138,329</u>			<u>29,032,420</u>
Water Fund capital assets, net	<u>\$ 33,680,335</u>			<u>\$ 30,574,426</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2024

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Solid Waste Fund	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 636,817	\$ -	\$ -	\$ 636,817
Total capital assets not being depreciated	<u>636,817</u>	<u>-</u>	<u>-</u>	<u>636,817</u>
Capital assets being depreciated				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	13,220,794	305,746	-	13,526,540
Other equipment	15,651,900	922,671	-	16,574,571
Total capital assets being depreciated	<u>30,797,310</u>	<u>1,228,417</u>	<u>-</u>	<u>32,025,727</u>
Less accumulated depreciation for:				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	10,934,504	64,801	-	10,999,305
Other equipment	13,257,023	663,510	-	13,920,533
Total accumulated depreciation	<u>26,116,143</u>	<u>\$ 728,311</u>	<u>\$ -</u>	<u>26,844,454</u>
Total capital assets being depreciated, net	<u>4,681,167</u>			<u>5,181,273</u>
Solid Waste Fund capital assets, net	<u>\$ 5,317,984</u>			<u>\$ 5,818,090</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2024

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Business-Type Activities (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Robeson County Housing Authority				
Capital assets not being depreciated				
Land	\$ 227,900	\$ -	\$ -	\$ 227,900
Construction in progress	611,336	243,225	-	854,561
Total capital assets not being depreciated	<u>839,236</u>	<u>243,225</u>	<u>-</u>	<u>1,082,461</u>
Capital assets being depreciated				
Dwelling structures	15,158,375	-	-	15,158,375
Furniture and equipment	637,551	163,181	-	800,732
Total capital assets being depreciated	<u>15,795,926</u>	<u>163,181</u>	<u>-</u>	<u>15,959,107</u>
Less accumulated depreciation for:				
Dwelling structures	13,766,011	103,866	-	13,869,877
Furniture and equipment	467,009	60,597	-	527,606
Total accumulated depreciation	<u>14,233,020</u>	<u>\$ 164,463</u>	<u>\$ -</u>	<u>14,397,483</u>
Total capital assets being depreciated, net	<u>1,562,906</u>			<u>1,561,624</u>
Robeson County Housing Authority capital assets, net	<u>\$ 2,402,142</u>			<u>\$ 2,644,085</u>
Business-Type Activities capital assets, net				<u>\$ 39,036,601</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2024

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, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 14,230	\$ -	\$ -	\$ 14,230
Total capital assets not being depreciated	<u>14,230</u>	<u>-</u>	<u>-</u>	<u>14,230</u>
Capital assets being depreciated				
Building and Improvements	2,578,821	62,998	-	2,641,819
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>2,768,670</u>	<u>62,998</u>	<u>-</u>	<u>2,831,668</u>
Less accumulated depreciation for:				
Building and Improvements	2,029,551	21,981	-	2,051,532
Equipment and books	138,033	4,997	-	143,030
Vehicles	<u>39,323</u>	<u>-</u>	<u>-</u>	<u>39,323</u>
Total accumulated depreciation	<u>2,206,907</u>	<u>\$ 26,978</u>	<u>\$ -</u>	<u>2,233,885</u>
Total capital assets being depreciated, net	<u>561,763</u>			<u>597,783</u>
Public Library capital assets, net	<u>\$ 575,993</u>			<u>\$ 612,013</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 estate. 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, 2024, 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	<u>1,712,917</u>		<u>-</u>		<u>-</u>		<u>1,712,917</u>
Less Accumulated Amortization for:							
Leased Real Estate	1,123,840		214,916		-		1,338,756
Total Accumulated Amortization	<u>1,123,840</u>		<u>214,916</u>		<u>-</u>		<u>1,338,756</u>
Right to Use Assets, Net	\$ 589,077	\$	(214,916)	\$	-	\$	374,161

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2024, were as follows:

	<u>Vendors</u>	<u>Other</u>	<u>Total</u>
Governmental Activities			
General	\$ -	\$ 365,548	\$ 365,548
Other Governmental	-	381,304	381,304
Total	<u>\$ -</u>	<u>\$ 746,852</u>	<u>\$ 746,852</u>
Business-type Activities			
Water Fund	\$ -	\$ 11,081	\$ 11,081
Solid Waste Fund	-	-	-
Housing Authority	130,696	-	130,696
Total	<u>\$ 130,696</u>	<u>\$ 11,081</u>	<u>\$ 141,777</u>

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.

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, 2024, was 14.04% of compensation for law enforcement officers, 12.89% for general employees, and 12.99% 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 \$7,664,378 for the year ended June 30, 2024.

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, 2024, the County reported a liability of \$40,942,003 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022. The total pension liability was then rolled forward to the measurement date of June 30, 2023, 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, 2024, the County's proportion was .618170% (measured as of June 30, 2023), which was a decrease of .011800% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the County recognized pension expense of \$11,962,397. At June 30, 2024, 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	\$ 4,562,152	\$ 98,215
Changes in assumptions	1,739,799	-
Net difference between projected and actual earnings on pension plan investments	10,957,872	-
Changes in proportion and differences between County contributions and proportionate share of contributions	381,319	67,366
County contributions subsequent to the measurement date	7,664,378	-
Total	\$ 25,305,520	\$ 165,581

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)

\$7,664,378 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, 2025. 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>	
2025	\$ 6,413,810
2026	3,295,800
2027	7,302,595
2028	463,356
2029	-
Thereafter	-
Total	<u>\$ 17,475,561</u>

Actuarial Assumptions. The total pension liability in the December 31, 2022 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-2019 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, 2022 valuation were based on the results of an actuarial experience study as of December 31, 2019.

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 weighing 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, 2024, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	2.4%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Opportunistic Fixed Income	7.0%	5.3%
Inflation Sensitive	6.0%	4.3%
Total	<u>100%</u>	

The information above is based on 30 year expectations developed with an investment consulting firm's 2024 long term capital market assumptions. 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 2.38%. All rates of return and inflation are annualized figures. Source data provided in the Annual Comprehensive Financial Report (ACFR) published on the [NC Office of State Controller](#) website.

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)	\$ 70,930,412	\$ 40,942,003	\$ 16,252,736

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, 2022, 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>134</u>
Total	<u>150</u>

Summary of Significant Accounting Policies

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

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2022 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	4.00 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, 2022.

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 \$250,455 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, 2024, the County reported a total pension liability of \$6,547,732. The total pension liability was measured as of December 31, 2023 based on a December 31, 2022 actuarial valuation. The total pension liability was rolled forward to December 31, 2023 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2024, the County recognized pension expense of \$882,676.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,007,390	\$ -
Changes in assumptions	636,940	746,698
County benefit payments & admin expenditures paid subsequent to the measurement date	250,455	-
Total	<u>\$ 1,894,785</u>	<u>\$ 746,698</u>

The County paid \$250,455 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, 2025. 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>	
2025	\$ 387,442
2026	347,145
2027	45,353
2028	48,572
2029	69,120
Thereafter	-
Total	<u>\$ 897,632</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 4.00 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 (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
Total pension liability	\$ 7,093,511	\$ 6,547,732	\$ 6,050,154

Changes in the Total Pension Liability

Total Pension Liability as of December 31, 2022	\$ 5,809,608
Changes for the year:	
Service Cost at end of year	235,789
Interest	245,022
Change in Benefit Terms	-
Difference between expected and actual experience	357,652
Changes of assumptions and other inputs	148,953
Benefit Payments	(249,292)
Other	-
Net Changes	<u>738,124</u>
Total Pension Liability as of December 31, 2023	<u>\$ 6,547,732</u>

Changes of assumptions. Changes of assumption and other inputs reflect a change in the discount rate from 4.31 percent at December 31, 2022 (measurement date) to 4.00 percent at December 31, 2023 (measurement date).

Changes in Benefit Terms. There have been 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, 2022 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, 2024 were \$452,028. 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, 2024 were \$1,987,127. No amounts were forfeited.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

d. Registers of Deed's Supplemental Pension Fund

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

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

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$15,446 for the year ended June 30, 2024.

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

At June 30, 2024, the County reported an asset of \$109,760 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2022. The total pension liability was then rolled forward to the measurement date of June 30, 2023, 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, 2023 (measurement date), the County's proportion was .91337%, which was an increase of .08888% from its proportion measured as of June 30, 2022.

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, 2024, the County recognized pension expense of \$9,918. At June 30, 2024, 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	\$ -	\$ 4,859
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	55,752	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	23,340
County contributions subsequent to the measurement date	15,446	-
Total	<u>\$ 71,198</u>	<u>\$ 28,199</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)

\$15,446 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, 2025. 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>	
2025	\$ (4,824)
2026	12,675
2027	16,185
2028	3,517
2029	-
Thereafter	-
Total	<u>\$ 27,553</u>

Actuarial Assumptions. The total pension liability in the December 31, 2022 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	3.00 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, 2022 valuation were based on the results of an actuarial experience study as of December 31, 2019.

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 weighing 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, 2024 is 0.9%.

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:

	<u>1% Decrease (2.00%)</u>	<u>Discount Rate (3.00%)</u>	<u>1% Increase (4.00%)</u>
County’s proportionate share of the net pension liability (asset)	\$ (74,924)	\$ 109,760	\$ (139,134)

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, 2023 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022. The total pension liability for LEOSSA was measured as of December 31, 2023, with an actuarial valuation date of December 31, 2022. 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)	\$ 40,942,003	\$ (109,760)	n/a	\$ 40,832,243
Proportion of the Net Pension Liability (Asset)	0.618170%	(0.91337%)	n/a	
Total Pension Liability	-	-	\$ 6,547,732	\$ 6,547,732
Pension Expense	\$ 11,962,397	\$ 9,918	\$ 882,676	\$ 12,854,991

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, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 4,562,152	\$ -	\$ 1,007,390	\$ 5,569,542
Changes of assumptions	1,739,799	-	636,940	2,376,739
Net difference between projected and actual earnings on pension plan investments	10,957,872	55,752	-	11,013,624
Changes in proportion and differences between County contributions and proportionate share of contributions	381,319	-	-	381,319
County contributions (LGERS,ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	7,664,378	15,446	250,455	7,930,279
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ 98,215	\$ 4,859	\$ -	\$ 103,074
Changes of assumptions	-	-	746,698	746,698
Net diff. between projected & act.	-	-	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	67,366	23,340	-	90,706

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. The HCB Plan Membership consisted of the following as of June 30, 2022, valuation date:

Inactive employees or beneficiaries currently receiving benefits	216
Inactive employees entitled to but not yet receiving benefits	0
Active plan members	<u>1,031</u>
Total	<u><u>1,247</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 \$66,420,691 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2023 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	3.65 percent
Healthcare Cost Trend Rates	7.00 percent decreasing to 4.50 percent by 2032 pre-medicare medical and prescription drug; 5.125 percent decreasing to 4.50 percent by 2025 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

	Total OPEB Liability
Balance at July 1, 2023	\$ 64,256,837
Changes for the year	
Service cost	2,630,962
Interest	2,349,406
Changes of benefit terms	-
Differences between expected and actual experience	(773,209)
Changes in assumptions or other inputs	(993,368)
Benefit payments	(1,049,937)
Net changes	<u>2,163,854</u>
Balance at June 30, 2024	<u>\$ 66,420,691</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.54% to 3.65%.

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, 2022 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 (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 76,379,412	\$ 66,420,691	\$ 58,349,997

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	\$ 56,688,833	\$ 66,420,691	\$ 78,810,573

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

For the year ended June 30, 2024, the County recognized OPEB expense of \$3,471,973. At June 30, 2024, 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	\$ 812,298	\$ 9,375,962
Changes of assumptions	9,402,236	10,252,615
Benefit payments and administrative costs made subsequent to the measurement date	-	-
Total	<u>\$ 10,214,534</u>	<u>\$ 19,628,577</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, 2025. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2025	\$ (1,520,170)
2026	(1,057,532)
2027	(1,082,888)
2028	(1,851,811)
2029	(2,866,691)
Thereafter	(1,034,951)
	\$ (9,414,043)

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 \$21,902,681 reported as landfill closure and postclosure care liability at June 30, 2024 represents a cumulative amount reported to-date based on the use of 70 percent of the total estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$5,814,768 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2024. The County expects to close the Robeson County Landfill Facility in 2025. 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	\$ 6,381,840	\$ 9,479,036
Pensions – difference between projected and actual investment earnings	11,013,624	-
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	381,319	90,706
Pensions, OPEB – change in assumptions	11,778,975	10,999,313
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	250,455	-
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	7,679,824	-
Benefit payments for the OPEB plan paid subsequent to measurement date	-	-
Prepaid Taxes not yet earned (General)	-	-
Prepaid Grant		33,130,253
Leases		43,185
Taxes Receivable, net, less penalties (General)	-	7,864,158
Taxes Receivable, net, less penalties (Special Revenue)	-	860,047
Total	\$ 37,486,037	\$ 62,466,698

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 \$1,000,000 and \$100,000, 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, 2024, 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 \$374,161 at June 30, 2024.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, were as follows:

Year Ending June 30	Principal	Interest	Total
2025	\$ 78,958	\$ 700	\$ 79,658
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030-2034	-	-	-
2035-2039	-	-	-
	<u>\$ 78,958</u>	<u>\$ 700</u>	<u>\$ 79,658</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

b. Installment Purchases

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, 2024, the principal balance remaining was, \$0. This debt was paid off during the year.

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, 2024, the principal balance remaining was, \$7,432,432.

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, 2024, the principal balance was \$12,391,444.

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, 2024, the principal balance was \$409,380.

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, 2024, the principal balance was \$117,455.

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, 2024, the principal balance was \$399,049.

An installment purchase was executed on September 22, 2022 for the purchase of 20 2022 Ford Explorers. The transaction requires 5 payments by the County of \$196,110 including interest at 3.120%. Maturity is scheduled for September 22, 2027. At June 30, 2024, the principal balance was \$726,814.

An installment purchase was executed on July 21, 2023 for the purchase of 20 2023 Dodge Durangos. The transaction requires 5 payments by the County of \$254,167 including interest at 3.990%. Maturity is scheduled for July 21, 2028. At June 30, 2024, the principal balance was \$1,131,683.

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, 2024, including \$3,398,922 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2025	\$ 3,457,586	\$ 781,607
2026	3,063,713	660,611
2027	3,027,015	538,550
2028	2,903,060	426,080
2029	2,722,234	313,172
2030-2034	6,308,146	647,358
2035-2039	1,126,503	31,544
2040-2044	-	-
2045-2049	-	-
2050-2054	-	-
Total	\$ 22,608,257	\$ 3,398,922

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, 2024 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2025	\$ 266,667	\$ 34,800
2026	266,666	19,333
2027	133,333	3,867
2028	-	-
2029	-	-
2030	-	-
Total	<u>\$ 666,666</u>	<u>\$ 58,000</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

c. Qualified School Construction Bonds

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

For Robeson County, the future minimum payments as of June 30, 2024 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2025	\$ 434,940	\$ 56,760
2026	434,940	31,533
2027	217,469	6,306
2028	-	-
2029	-	-
2030	-	-
Total	<u>\$ 1,087,349</u>	<u>\$ 94,599</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

d. General Obligation Indebtedness

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

The County's general obligation bonds payable at June 30, 2024 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		1,486,934
\$5,905,500 Refunding Bonds		
Interest and principal due June 1, in annual installments through June 1, 2027		1,462,402
\$5,613,904 Refunding Bonds		
Interest and principal due June 1, in annual installments through June 1, 2027		2,015,325
Total	\$	<u>4,964,661</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
2025	\$ -	\$ -	\$ 1,364,404	\$ 138,514
2026	-	-	1,395,600	100,447
2027	-	-	1,427,625	61,510
2028	-	-	419,724	21,679
2029	-	-	357,308	9,968
2030-2034	-	-	-	-
Total	\$ -	\$ -	\$ 4,964,661	\$ 332,118

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 \$22,608,257 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, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Governmental activities:					
Installment purchase	\$ 25,566,846	\$ 1,131,683	\$ 4,090,272	\$ 22,608,257	\$ 3,457,586
Qualified school construction bonds	1,087,349	-	-	1,087,349	434,940
Qualified zone academy bonds	666,666	-	-	666,666	266,667
Leases	50,066	-	37,730	12,336	12,336
Compensated absences	4,561,174	2,179,226	1,284,523	5,455,877	545,589
Total Pension Liability (LEOSSA)	5,809,608	738,124	-	6,547,732	-
Net Pension Liability (LGRS)	33,125,545	6,031,395	-	39,156,940	-
Net OPEB Liability	59,887,371	2,016,712	-	61,904,083	-
Total governmental activities	\$ 130,754,625	\$ 12,097,140	\$ 5,412,525	\$ 137,439,240	\$ 4,717,118
Business-type activities:					
General obligation debt	\$ 6,298,344	\$ -	\$ 1,333,683	\$ 4,964,661	\$ 1,364,404
Accrued landfill closure and postclosure care costs	12,577,343	9,325,338	-	21,902,681	-
Leases	431,197	-	364,575	66,622	66,622
Compensated absences	436,796	339,286	248,460	527,622	61,173
Net Pension Liability (LGRS)	2,413,759	-	628,696	1,785,063	-
Net OPEB Liability	4,369,466	147,142	-	4,516,608	-
Total business-type activities	\$ 26,526,905	\$ 9,811,766	\$ 2,575,414	\$ 33,763,257	\$ 1,492,199

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

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Robeson County Public Library:					
Compensated absences	\$ 62,506	\$ 8,095	\$ -	\$ 70,601	\$ -
Net Pension Liability (LGRS)	455,263	110,945	-	566,208	-
Total Robeson County Public Library	\$ 517,769	\$ 119,040	\$ -	\$ 636,809	\$ -

II. DETAIL NOTES ON ALL FUNDS (Continued)

C. Interfund Balances and Activity

Balances due to/from other funds at June 30, 2024 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.	\$	454,010
Due from the CDBG Project Fund to the General Fund for expenditure repayment.		-
Due from the Capital Project Funds to the General Fund for expenditure repayment.		-
		<hr/>
Total	\$	<u>454,010</u>

D. Net Investment in Capital Assets

	<u>Governmental</u>		<u>Business-type</u>
Capital Assets	\$ 48,736,059	\$	39,036,601
Less: long-term debt	22,608,257		4,964,661
Add: unexpended debt proceeds	-		-
			<hr/>
Net Investment in Capital Assets	<u>\$ 26,127,802</u>	\$	<u>34,071,940</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>	\$ 79,462,418
Less:	
Restricted	
Leases	25,892
Stabilization by State Statute	8,127,406
School Capital Outlay	504,721
Appropriated Fund Balance in 2024-2025 budget	-
Remaining Fund Balance	70,804,399

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 \$153,515 and \$69,993 to the Airport for operating and capital purposes, respectively, during the fiscal year ended June 30, 2024. 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, 2024. 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 \$3,250,000 and \$732,500 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2024. 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, 2024. 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 \$169,500 to the Council during the fiscal year ended June 30, 2024. 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 money 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 money.

VII. SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 14, 2025, which is the date the financial statements were available to be issued.

Required Supplemental Financial Data

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

	Local Government Employees' Retirement System									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability (asset) (%)	0.61817%	0.62997%	0.61748%	0.63193%	0.61268%	0.66519%	0.70056%	0.73343%	0.74118%	0.75840%
County's proportionate share of the net pension liability (asset) (\$)	\$40,942,003	\$35,539,304	\$ 9,469,649	\$ 22,581,551	\$ 16,731,813	\$ 15,780,581	\$ 10,702,617	\$ 15,733,717	\$ 3,360,749	\$ (4,523,706)
County's covered payroll	\$54,532,260	\$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
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	75.08%	68.01%	19.70%	47.10%	38.48%	36.39%	24.39%	35.67%	7.77%	(10.73%)
Plan fiduciary net position as a percentage of the total pension liability**	82.49%	84.14%	95.51%	88.61%	92.00%	94.18%	91.47%	98.09%	98.79%	102.64%

*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 Ten Fiscal Years

	Local Government Employees' Retirement System									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 7,664,378	\$ 6,697,563	\$ 6,007,571	\$ 4,952,082	\$ 4,368,278	\$ 3,438,407	\$ 3,320,608	\$ 3,257,258	\$ 3,005,980	\$ 3,085,632
Contributions in relation to the contractually required contribution	7,664,378	6,697,563	6,007,571	4,952,082	4,368,278	3,438,407	3,320,608	3,257,258	3,005,980	3,085,632
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 58,650,547	\$ 54,532,260	\$ 52,253,423	\$ 48,069,932	\$ 47,947,480	\$ 43,483,998	\$ 43,364,468	\$ 43,882,640	\$ 44,108,426	\$ 43,252,936
Contributions as a percentage of covered payroll	13.07%	12.28%	11.50%	10.30%	9.11%	7.91%	7.66%	7.42%	6.81%	7.13%

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

Register of Deeds' Supplemental Pension Fund

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability (asset) (%)	0.91337%	0.82449%	0.65058%	0.61093%	0.71928%	0.80315%	0.78741%	0.84644%	0.77958%	0.79555%
County's proportionate share of the net pension liability (asset) (\$)	\$ (109,760)	\$ (109,162)	\$ (124,996)	\$ (140,013)	\$ (142,000)	\$ (133,026)	\$ (134,403)	\$ (158,250)	\$ (180,660)	\$ (180,319)
County's covered payroll	\$ 120,055	\$ 114,372	\$ 105,174	\$ 103,312	\$ 90,541	\$ 88,759	\$ 87,880	\$ 86,156	\$ 274,006	\$ 260,794
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(91.42%)	(95.44%)	(118.85%)	(135.52%)	(156.84%)	(149.87%)	(152.94%)	(183.68%)	(65.93%)	(69.14%)
Plan fiduciary net position as a percentage of the total pension liability**	135.74%	139.04%	156.53%	173.62%	153.31%	153.77%	160.17%	197.29%	193.88%	190.50%

*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 Ten Fiscal Years

Register of Deeds' Supplemental Pension Fund

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 15,446	\$ 14,567	\$ 13,038	\$ 10,738	\$ 9,308	\$ 7,080	\$ 6,710	\$ 6,442	\$ 6,915	\$ 6,238
Contributions in relation to the contractually required contribution	15,446	14,567	13,038	10,738	9,308	7,080	6,710	6,442	6,915	6,238
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 119,829	\$ 120,055	\$ 114,372	\$ 105,174	\$ 103,312	\$ 90,541	\$ 88,759	\$ 87,880	\$ 86,156	\$ 274,006
Contributions as a percentage of covered payroll	12.89%	12.13%	11.40%	10.21%	9.01%	7.82%	7.56%	7.33%	8.03%	2.28%

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Changes in Total Pension Liability
 For the Year Ended June 30, 2024

Law Enforcement Officers' Special Separation Allowance

	2024	2023	2022	2021	2020	2019	2018	2017
Beginning balance	\$ 5,809,608	\$ 5,908,611	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482	\$ 2,947,249
Service cost	235,789	314,590	298,688	180,825	145,972	162,392	142,367	150,190
Interest on the total pension liability	245,022	130,222	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	357,652	728,686	233,791	377,453	15,922	175,596	(105,180)	-
Changes of assumptions or other inputs	148,953	(1,030,606)	(156,326)	1,545,562	106,796	(134,522)	225,008	(71,955)
Benefit payments	(249,292)	(241,895)	(224,178)	(196,127)	(161,438)	(148,288)	(152,688)	(108,286)
Other changes	-	-	-	-	-	-	-	-
Ending balance of the total pension liability	\$ 6,547,732	\$ 5,809,608	\$ 5,908,611	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482

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

ROBESON COUNTY, NORTH CAROLINA

Schedule of Total Pension Liability as a Percentage of Covered Payroll
For the Year Ended June 30, 2024

	Law Enforcement Officers' Special Separation Allowance							
	2024	2023	2022	2021	2020	2019	2018	2017
Total pension liability	\$ 6,547,732	\$ 5,809,608	\$ 5,908,611	\$ 5,649,759	\$ 3,627,003	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482
Covered payroll	8,494,336	7,858,451	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 employee payroll	<u>77.08%</u>	<u>73.93%</u>	<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, 2024

<u>Total OPEB Liability</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 2,630,962	\$ 3,733,341	\$ 3,707,530	\$ 2,492,608	\$ 2,258,065	\$ 2,319,266	\$ 2,588,115
Interest	2,349,406	1,804,706	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	(773,209)	(8,339,956)	982,604	(5,337,972)	257,082	(604,146)	1,028,214
Changes of assumptions	(993,368)	(11,998,015)	3,089,551	13,279,654	3,623,547	11,933	(5,098,913)
Benefit payments	(1,049,937)	(1,514,109)	(2,541,456)	(1,722,853)	(1,921,088)	(1,934,256)	(2,400,762)
Net changes in Total OPEB Liability	2,163,854	(16,314,033)	6,919,922	10,962,870	6,371,319	1,702,921	(2,208,847)
Total OPEB Liability - Beginning	64,256,837	80,570,870	73,650,948	62,688,078	56,316,759	54,613,838	56,822,685
Total OPEB Liability - Ending	\$ 66,420,691	\$ 64,256,837	\$ 80,570,870	\$ 73,650,948	\$ 62,688,078	\$ 56,316,759	\$ 54,613,838
Covered Payroll	\$ 54,603,843	\$ 54,603,843	\$ 49,066,859	\$ 49,066,859	\$ 35,269,173	\$ 35,269,173	\$ 41,762,561
Total OPEB Liability as a percentage of covered employee payroll	121.64%	117.68%	164.21%	150.10%	177.74%	159.68%	130.77%

Notes to Schedule

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

<u>Fiscal Year</u>	<u>Rate</u>
2018	3.56%
2019	3.89%
2020	3.50%
2021	2.21%
2022	2.16%
2023	3.54%
2024	3.65%

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay benefits for the pension/OPEB plan.



Major Governmental Funds
General Fund

ROBESON COUNTY, NORTH CAROLINA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Revenues			
Ad Valorem Taxes			
Taxes		\$ 64,976,427	
Interest and Penalties		2,149,536	
Total Ad Valorem Taxes	\$ 63,011,700	67,125,963	\$ 4,114,263
Local Option Sales Taxes			
Local Option Sales Taxes		35,558,511	
Total Local Option Sales Taxes	32,098,210	35,558,511	3,460,301
Other Taxes and Licenses			
Register of Deeds Excise Tax		300,480	
Total Other Taxes and Licenses	200,000	300,480	100,480
Unrestricted Intergovernmental			
Payments in Lieu of Tax		-	
Beer & Wine Tax		-	
ABC Distributions		156,954	
Total Unrestricted Intergovernmental	70,500	156,954	86,454
Permits and Fees			
Building Permits		423,451	
Inspection Fees		490,193	
Register of Deeds		223,052	
Total Permits and Fees	876,450	1,136,696	260,246

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Sales and Services			
Sheriff Fees		\$ 3,074,893	
Jail Fees		1,250,090	
Fire Inspections		11,053	
Ambulance Fees		6,194,728	
Animal Control Fees		12,591	
Transportation Revenue		711,649	
Extension Service Fees		32	
Soil Conservation Fees		30,000	
Home Health		3,048	
Recreation Fees		13,375	
Rent and Concessions		485,094	
Motor Vehicle Collection Fees		180,679	
Wellness Fees		2,432,953	
Total Sales and Services	\$ 12,357,033	14,400,185	\$ 2,043,152
Restricted Intergovernmental			
Court Facilities Fees		155,036	
General Health		489,442	
Epidemiology		3,238,109	
Adult Health Services		434,751	
Maternal & Child Health		5,568,641	
Home & Community		2,406,471	
State Emergency Management		23,809	
DSS Revenue		17,907,803	
ABC Revenue		44,357	
Other		3,110,229	
Total Restricted Intergovernmental	42,405,821	33,378,648	(9,027,173)
Investment Earnings			
General		6,715,168	
Total Investment Earnings	30,500	6,715,168	6,684,668

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Miscellaneous			
Insurance Claims Settlement		\$ (3,219,594)	
Insurance Refunds		207,934	
Sale of Assets		102,901	
Elections Reimbursement		53,561	
Other Miscellaneous		5,280,948	
Total Miscellaneous	\$ 7,326,852	2,425,750	\$ (4,901,102)
Total Revenues	158,377,066	161,198,355	2,821,289
Expenditures			
Governing Body			
Salaries and Benefits		301,132	
Other Expenditures		519,197	
Total Governing Body	820,329	820,329	-
Administration			
Salaries and Benefits		1,303,954	
Other Expenditures		65,189	
Capital Outlay		-	
Total Administration	1,404,165	1,369,143	35,022
Personnel			
Salaries and Benefits		539,082	
Other Expenditures		74,019	
Total Personnel	613,102	613,101	1
Purchasing & Safety			
Salaries and Benefits		-	
Other Expenditures		25,523	
Total Purchasing & Safety	25,525	25,523	2

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Wellness			
Salaries and Benefits		\$ 710,695	
Other Expenditures		2,727,503	
Total Finance	\$ 3,438,197	3,438,198	\$ (1)
Finance			
Salaries and Benefits		977,106	
Other Expenditures		104,258	
Total Finance	1,081,365	1,081,364	1
Computer Operations			
Salaries and Benefits		584,966	
Other Expenditures		472,524	
Capital Outlay		100,000	
Total Computer Operations	1,166,933	1,157,490	9,443
Tax Administration			
Salaries and Benefits		3,245,116	
Other Expenditures		879,001	
Total Tax Administration	4,124,116	4,124,117	(1)
County Attorney			
Salaries and Benefits		495,784	
Other Expenditures		340,098	
Total Court Facilities	835,882	835,882	-
Court Facilities			
Salaries and Benefits		154,001	
Other Expenditures		1,317,955	
Total Court Facilities	1,471,956	1,471,956	-

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Elections			
Salaries and Benefits		\$ 505,909	
Other Expenditures		739,460	
Total Elections	\$ 1,245,371	1,245,369	\$ 2
Register of Deeds			
Salaries and Benefits		626,961	
Other Expenditures		57,489	
Total Register of Deeds	684,449	684,450	(1)
Non Departmental			
Salaries and Benefits		3,458,096	
Other Expenditures		255,686	
Total Non Departmental	3,741,327	3,713,782	27,545
Central Garage			
Salaries and Benefits		601,312	
Other Expenditures		1,339,531	
Capital Outlay		1,331,077	
Total Central Garage	3,271,920	3,271,920	-
Public Buildings			
Salaries and Benefits		1,193,684	
Other Expenditures		755,752	
Capital Outlay		-	
Total Public Buildings	1,971,019	1,949,436	21,583
Sheriff			
Salaries and Benefits		12,446,412	
Other Expenditures		4,123,379	
Capital Outlay		163,892	
Total Sheriff	16,733,681	16,733,683	(2)

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Juvenile Outreach Program			
Salaries and Benefits		\$ 1,802,608	
Other Expenditures		3,540	
Total Juvenile Outreach Program	\$ 1,806,149	1,806,148	\$ 1
Communications			
Salaries and Benefits		1,971,214	
Other Expenditures		569,362	
Total Communications	2,540,576	2,540,576	-
Jail			
Salaries and Benefits		4,541,443	
Other Expenditures		2,807,950	
Capital Outlay		29,341	
Total Jail	7,378,733	7,378,734	(1)
Jail Health Services			
Salaries and Benefits		2,236,283	
Other Expenditures		94,595	
Capital Outlay		64,300	
Total Jail Health Services	2,395,180	2,395,178	2
Emergency Management			
Salaries and Benefits		300,367	
Other Expenditures		185,045	
Capital Outlay		50,417	
Total Emergency Management	760,283	535,829	224,454
Fire Marshal			
Salaries and Benefits		209,226	
Other Expenditures		99,057	
Total Fire Marshal	337,298	308,283	29,015

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Inspections			
Salaries and Benefits		\$ 887,380	
Other Expenditures		49,974	
Total Inspections	\$ 971,230	937,354	\$ 33,876
Coroner			
Professional service		176,750	
Total Coroner	176,750	176,750	-
Emergency Medical Services			
Salaries and Benefits		5,994,574	
Other Expenditures		1,732,827	
Capital Outlay		496,062	
Total Emergency Medical Services	8,223,463	8,223,463	-
Animal Control			
Salaries and Benefits		589,703	
Other Expenditures		385,770	
Capital Outlay		-	
Total Animal Control	976,674	975,473	1,201
Planning Board			
Salaries and Benefits		-	
Other Expenditures		-	
Total Planning Board	-	-	-
Development Commission			
Salaries and Benefits		251,263	
Other Contributions		44,979	
Total Development Commission	343,043	296,242	46,801

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Cooperative Extension			
Salaries and Benefits		\$ 1,753	
Other Expenditures		497,743	
Total Cooperative Extension	\$ 623,633	499,496	\$ 124,137
Soil Conservation			
Salaries and Benefits		156,578	
Other Expenditures		287,649	
Total Soil Conservation	460,579	444,227	16,352
General Health			
General Health			
Salaries and Benefits		1,139,770	
Other Expenditures		356,521	
Capital Outlay		34,900	
Total General Health		1,531,191	
State - Well Water Grant			
Salaries and Benefits		8,822	
Other Expenditures		3,720	
Total State - Well Water Grant		12,542	
Environmental Health			
Salaries and Benefits		619,724	
Other Expenditures		104,094	
Total Environmental Health		723,818	
Epidemiology			
Salaries and Benefits		373,272	
Other Expenditures		29,255	
Total Epidemiology		402,527	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Tuberculosis Health			
Salaries and Benefits		\$ 191,900	
Other Expenditures		22,422	
Total Tuberculosis Health		<u>214,322</u>	
AIDS Health			
Salaries and Benefits		21,933	
Total AIDS Health		<u>21,933</u>	
Health School Nutrition			
Other Expenditures		11,993	
Total Health School Nutrition		<u>11,993</u>	
Family Support			
Salaries and Benefits		-	
Other Expenditures		235,692	
Total Family Support		<u>235,692</u>	
Health Focus Group Family Support			
Salaries and Benefits		32,323	
Other Expenditures		257	
Total Health Focus Group Family Support		<u>32,580</u>	
Nurse Family Partnership			
Salaries and Benefits		439,994	
Other Expenditures		37,704	
Total Nurse Family Partnership		<u>477,698</u>	
Immunization Action Plan			
Salaries and Benefits		34,008	
Other Expenditures		6,869	
Total Immunization Action Plan		<u>40,877</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Health			
Salaries and Benefits		\$ 28,664	
Other Expenditures		(369)	
Total Adult Health		<u>28,295</u>	
Health Promotion			
Salaries and Benefits		34,686	
Other Expenditures		756	
Total Health Promotion		<u>35,442</u>	
Child Services Coordination			
Salaries and Benefits		379,448	
Other Expenditures		25,158	
Total Child Services Coordination		<u>404,606</u>	
Health WIC Administration			
Salaries and Benefits		26,807	
Other Expenditures		1,211	
Total Health WIC Administration		<u>28,018</u>	
Child Health			
Salaries and Benefits		472,405	
Other Expenditures		382,836	
Total Child Health		<u>855,241</u>	
Family Planning Health			
Salaries and Benefits		770,286	
Other Expenditures		102,059	
Total Family Planning Health		<u>872,345</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Maternity Outreach			
Salaries and Benefits		\$ 667,552	
Other Expenditures		19,954	
Total Maternity Outreach		<u>687,506</u>	
WIC Nutrition Health			
Salaries and Benefits		172,908	
Other Expenditures		55,256	
Total WIC Nutrition Health		<u>228,164</u>	
WIC Clinic Health			
Salaries and Benefits		396,999	
Other Expenditures		130,790	
Total WIC Clinic Health		<u>527,789</u>	
Health Vaccine Storage			
Salaries and Benefits		-	
Other Expenditures		29,900	
Total Health Vaccine Storage		<u>29,900</u>	
Maternal Health			
Salaries and Benefits		913,388	
Other Expenditures		133,385	
Total Maternal Health		<u>1,046,773</u>	
WIC Breastfeeding			
Salaries and Benefits		33,307	
Other Expenditures		6,582	
Total WIC Breastfeeding		<u>39,889</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Large Capital Grant			
Salaries and Benefits		\$ 54,019	
Other Expenditures		98,755	
Total Large Capital Grant		<u>152,774</u>	
Help PD			
Salaries and Benefits		4,543	
Other Expenditures		8,624	
Total Help PD		<u>13,167</u>	
Health Share			
Other Expenditures		77,288	
Total Health Share		<u>77,288</u>	
Alcohol Rehabilitation			
Other Expenditures		404	
Total Alcohol Rehabilitation		<u>404</u>	
Teen Pregnancy Prevention			
Other Expenditures		88,303	
Total Teen Pregnancy Prevention		<u>88,303</u>	
Covid-19			
Salaries and Benefits		22,592	
Other Expenditures		41,630	
Total Covid-19		<u>64,222</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Primary Care			
Salaries and Benefits		\$ 392,357	
Other Expenditures		77,770	
Total Adult Primary Care		<u>470,127</u>	
TANF			
Salaries and Benefits		50,883	
Other Expenditures		9,124	
Total TANF		<u>60,007</u>	
Child Health Auxiliary			
Other Expenditures		250,000	
Total Child Health Auxiliary		<u>250,000</u>	
NCACE Youth Violence			
Salaries and Benefits		41,541	
Other Expenditures		67,065	
Total NCACE Youth Violence		<u>108,606</u>	
Comm DIS All Other			
Salaries and Benefits		294,826	
Other Expenditures		113,352	
Total Comm DIS All Other		<u>408,178</u>	
HCV HIV Jail			
Salaries and Benefits		140,045	
Other Expenditures		10,021	
Total HCV HIV Jail		<u>150,066</u>	
Advanced Equity			
Other Expenditures		-	
Total Advanced Equity		<u>-</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Health Disparities II			
Other Expenditures		\$ 95	
Total Health Disparities II		<u>95</u>	
Health Wisewoman Outreach Cardiology			
Salaries and Benefits		70,584	
Other Expenditures		82,442	
Total Health Wisewoman Outreach Cardiology		<u>153,026</u>	
STD Prevention and Drugs			
Other Expenditures		1,094	
Total STD Prevention and Drugs		<u>1,094</u>	
RW Administrative			
Other Expenditures		(3,118)	
Total RW Administrative		<u>(3,118)</u>	
Parents as Teachers			
Salaries and Benefits		148,807	
Other Expenditures		28,882	
Total Parents as Teachers		<u>177,689</u>	
Health ARPA Mini Grant			
Salaries and Benefits		10,941	
Other Expenditures		39,059	
Total Health ARPA Mini Grant		<u>50,000</u>	
Tobacco Prevention			
Other Expenditures		83,771	
Total Tobacco Prevention		<u>83,771</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Nurse Family Partnership II			
Salaries and Benefits		\$ 382,350	
Other Expenditures		34,860	
Total Nurse Family Partnership II		<u>417,210</u>	
Health - Bioterrorism			
Salaries and Benefits		71,787	
Other Expenditures		2,077	
Total Health - Bioterrorism		<u>73,864</u>	
HIV STD State			
Salaries and Benefits		29,257	
Other Expenditures		111	
Total HIV STD State		<u>29,368</u>	
WIC Breastfeeding			
Salaries and Benefits		58,382	
Other Expenditures		1,656	
Total WIC Breastfeeding		<u>60,038</u>	
HOPWA II			
Salaries and Benefits		20,168	
Other Expenditures		775,063	
Total HOPWA II		<u>795,231</u>	
Health Disparities			
Salaries and Benefits		39,673	
Other Expenditures		16	
Total Health Disparities		<u>39,689</u>	
Headstart Act			
Other Expenditures		7,265	
Total Headstart Act		<u>7,265</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Sparrow Project			
Salaries and Benefits		\$ 126,995	
Other Expenditures		58,257	
Total Sparrow Project		<u>185,252</u>	
Health Homespun Nurturing			
Salaries and Benefits		39,679	
Other Expenditures		9,597	
Total Health Homespun Nurturing		<u>49,276</u>	
Health Essential Services			
Other Expenditures		8,681	
Total Health Essential Services		<u>8,681</u>	
Total General Health	\$ 13,963,362	12,460,714	\$ 1,502,648
Health Programs			
Ryan White			
Salaries and Benefits		103,388	
Other Expenditures		159,409	
Total Ryan White		<u>262,797</u>	
Dogwood Consortium II			
Salaries and Benefits		38,264	
Other Expenditures		479,797	
Total Dogwood Consortium II		<u>518,061</u>	
HOPWA III			
Salaries and Benefits		22,084	
Other Expenditures		112,937	
Total HOPWA III		<u>135,021</u>	
Total Health Programs	\$ 934,525	\$ 915,879	\$ 18,646

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Home Health			
Home Health			
Salaries and Benefits		\$ 49,517	
Other Expenditures		19,914	
Total Home Health		<u>69,431</u>	
Total Home Health	\$ 69,432	69,431	\$ 1
Social Services			
Salaries and Benefits		24,601,601	
Other Expenditures		8,338,318	
Capital Outlay		50,000	
Total Social Services	<u>32,989,920</u>	<u>32,989,919</u>	<u>1</u>
Veteran Service Officer			
Salaries and Benefits		170,615	
Other Expenditures		6,186	
Total Veteran Service Officer	<u>176,802</u>	<u>176,801</u>	<u>1</u>
Rob Restitution Program			
Salaries and Benefits		94,286	
Other Expenditures		5,698	
Capital Outlay		-	
Total Rob Restitution Program	<u>100,000</u>	<u>99,984</u>	<u>16</u>
Criminal Justice Partner Grant			
Salaries and Benefits		705,655	
Other Expenditures		114,282	
Total Criminal Justice Partner Grant	<u>821,550</u>	<u>819,937</u>	<u>1,613</u>
Teen Court and Youth Services			
Salaries and Benefits		-	
Other Expenditures		-	
Total Teen Court and Youth Services	<u>-</u>	<u>-</u>	<u>-</u>

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
DA's Adult Drug Court			
Salaries and Benefits		\$ 20,260	
Other Expenditures		33,606	
Total DA's Adult Drug Court	\$ 486,053	53,866	\$ 432,187
School Current Expenditures			
Other Expenditures		13,360,800	
Total School Current Expenditures	13,360,800	13,360,800	-
School Capital Outlay			
Other Expenditures		9,712,509	
Total School Capital Outlay	9,712,511	9,712,509	2
SEATS			
Salaries and Benefits		1,380,216	
Other Expenditures		373,403	
Capital Outlay		216,926	
Total SEATS	2,239,670	1,970,545	269,125
Parks & Recreation			
Salaries and Benefits		926,443	
Other Expenditures		1,589,431	
Capital Outlay		-	
Total Parks & Recreation	2,767,391	2,515,874	251,517
Recreation Special			
Other Expenditures		178,556	
Total Recreation Special	286,486	178,556	107,930
Special Appropriation			
Other Expenditures		8,640,589	
Debt Service - Principal		4,090,272	
Debt Service - Interest		761,454	
Total Special Appropriation	13,670,933	13,492,315	178,618

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Contingency			
Other Expenditures		\$ -	
Total Contingency	\$ 69,050	-	\$ 69,050
Total Expenditures	161,271,413	157,870,626	3,400,787
Excess (Deficiency) of Revenues Over Expenditures	(2,894,347)	3,327,729	6,222,076
Other Financing Sources (Uses)			
Transfers	-	-	-
Installment Purchase Obligations	1,131,683	1,131,683	-
Total Other Financing Sources (Uses)	1,131,683	1,131,683	-
Appropriated Fund Balance	1,762,664	-	(1,762,664)
Net Change in Fund Balance	\$ -	4,459,412	\$ 4,459,412
Fund Balance - Beginning		75,003,006	
Prior Period Adjustment		-	
Fund Balance - Beginning, Restated		75,003,006	
Fund Balance - Ending		\$ 79,462,418	

Major Governmental Funds
Special Revenue Funds

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Ad Valorem Taxes			
Fire District Taxes	\$ 7,177,583	\$ 7,177,584	\$ 1
Expenditures			
Fire Department			
Big Marsh		510,696	
Britts		384,334	
Red Springs		109,096	
Raynham/McDonald		198,173	
Deep Branch		307,294	
E Howellsville		243,886	
Evans Crossroad		185,002	
Lumber Bridge		269,450	
North Woods		258,960	
Piney Forest		391,531	
Prospect		386,441	
Raft Swamp		373,130	
Saddletree		220,672	
Scuffletown		349,434	
Shannon		213,895	
Wisharts		228,352	
Kingsdale		118,306	
Orrum		232,169	
Jacobs Swamp		27,655	
Phil/Burnt Swamp		260,987	
Whitehouse		115,935	
Sterling		-	
Ashpole		352,137	

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

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

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Fire Department (Continued)			
Smiths		306,632	
Rennert		166,677	
Rowland		163,400	
Quehill		803,340	
Southeast Maxton		-	
Total Expenditures	<u>7,177,583</u>	<u>7,177,584</u>	<u>(1)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

ROBESON COUNTY, NORTH CAROLINA

ARP Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Restricted Intergovernmental Revenue			
ARP Grant		\$ 1,199,947	
Investment Earnings		1,154,419	
Total Revenues	\$ -	2,354,366	\$ 2,354,366
Expenditures			
Other Expenditures		2,354,366	
Capital Outlay		-	
Total Expenditures	2,354,367	2,354,366	1
Excess (Deficiency) of Revenues Over Expenditures	(2,354,367)	-	2,354,367
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-		-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance	2,354,367	-	(2,354,367)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

Major Governmental Funds
Capital Project Funds

ROBESON COUNTY, NORTH CAROLINA
 Capital Reserve Capital Project Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended June 30, 2024

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

Nonmajor Governmental Funds

ROBESON COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 900,567	\$ -	\$ 900,567
Restricted Cash	3,560,033	10,508,754	14,068,787
Accounts Receivable	31,568	-	31,568
Due from Other Governments	21,507	644,596	666,103
Total Assets	4,513,675	11,153,350	15,667,025
LIABILITIES			
Due to Other Funds	-	-	-
Accounts Payable and Accrued Liabilities	-	-	-
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Receivable	-	-	-
Prepaid Grants	2,924,373	10,000,000	12,924,373
Total Deferred Inflows of Resources	2,924,373	10,000,000	12,924,373
FUND BALANCES			
Restricted			
Public Buildings	-	-	-
Emergency Telephone	681,844	-	681,844
Assigned			
Public Buildings	-	1,153,350	1,153,350
Unassigned	907,458	-	907,458
Total Fund Balances	1,589,302	1,153,350	2,742,652
Total Liabilities and Fund Balances	\$ 4,513,675	\$ 11,153,350	\$ 15,667,025

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2024

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Fund	Total Nonmajor Governmental Funds
Revenues			
Permits and Fees	\$ 295,429	\$ -	\$ 295,429
Restricted Intergovernmental	-	1,194,948	1,194,948
Sales and Services	360,215	-	360,215
Investment Earnings	-	564,680	564,680
Miscellaneous	747,552	-	747,552
Total Revenues	1,403,196	1,759,628	3,162,824
Expenditures			
Current			
Other Expenditures	817,673	-	817,673
Emergency Telephone	528,471	-	528,471
Public Buildings	-	1,209,948	1,209,948
Capital Outlay	-	-	-
Total Expenditures	1,346,144	1,209,948	2,556,092
Excess (Deficiency) of Revenues Over Expenditures	57,052	549,680	606,732
Other Financing Sources			
Transfers to Other Funds	-	-	-
Transfers from Other Funds	-	-	-
General Obligation Bonds Issued	-	-	-
Total Other Financing Sources (Users)	-	-	-
Net Change in Fund Balance	57,052	549,680	606,732
Fund Balance - Beginning of Year	1,532,250	603,670	2,135,920
Fund Balance - End of Year	\$ 1,589,302	\$ 1,153,350	\$ 2,742,652



Nonmajor Governmental Funds
Special Revenue Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2024

	Emergency Telephone Fund	Fines and Forfeitures Fund	Deed of Trust Fund	Opioid Settlement Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ 900,567	\$ -	\$ 900,567
Restricted Cash	628,769	-	-	2,931,264	3,560,033
Accounts Receivable	31,568	-	-	-	31,568
Due from Other Government	21,507	-	-	-	21,507
Taxes Receivable (Net)	-	-	-	-	-
Total Assets	\$ 681,844	\$ -	\$ 900,567	\$ 2,931,264	\$ 4,513,675
LIABILITIES					
Accounts Payable and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Receivable	-	-	-	-	-
Prepaid Grants	-	-	-	2,924,373	2,924,373
Total Deferred Inflows of Resources	-	-	-	2,924,373	2,924,373
FUND BALANCES					
Restricted:					
Emergency Telephone	681,844	-	-	-	681,844
Unassigned	-	-	900,567	6,891	907,458
Total Fund Balances	681,844	-	900,567	6,891	1,589,302
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 681,844	\$ -	\$ 900,567	\$ 2,931,264	\$ 4,513,675

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2024

	Emergency Telephone Fund	Fines and Forfeitures Fund	Deed of Trust Fund	Opioid Settlement Fund	Total
Revenues					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	-
Sales and Services	360,215	-	-	-	360,215
Permits and Fees	-	-	295,429	-	295,429
Miscellaneous	-	234,821	-	512,731	747,552
Total Revenues	360,215	234,821	295,429	512,731	1,403,196
Expenditures					
Emergency Telephone	528,471	-	-	-	528,471
Other Expenditures	-	252,022	59,811	505,840	817,673
Total Expenditures	528,471	252,022	59,811	505,840	1,346,144
Excess (Deficiency) of Revenues Over Expenditures	(168,256)	(17,201)	235,618	6,891	57,052
Other Financing Sources (Uses)					
Transfers from Other Funds	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	(168,256)	(17,201)	235,618	6,891	57,052
Fund Balance - Beginning of Year	850,100	17,201	664,949	-	1,532,250
Fund Balance - End of Year	\$ 681,844	\$ -	\$ 900,567	\$ 6,891	\$ 1,589,302

ROBESON COUNTY, NORTH CAROLINA

Emergency Telephone Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Restricted Intergovernmental Grants	\$ -	\$ -	-
Sales and Services Emergency Telephone	558,815	360,215	(198,600)
Other Income	66,648	-	(66,648)
Total Revenues	<u>625,463</u>	<u>360,215</u>	<u>(265,248)</u>
Expenditures			
Emergency Telephone Other Expenditures		345,744	
Capital Outlay		182,727	
Total Expenditures	<u>625,463</u>	<u>528,471</u>	<u>96,992</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(168,256)</u>	<u>(168,256)</u>
Other Financing Sources (Uses)			
Transfers Out: General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(168,256)</u>	<u>\$ (168,256)</u>
Fund Balance - Beginning of Year		<u>850,100</u>	
Fund Balance - End of Year		<u>\$ 681,844</u>	

ROBESON COUNTY, NORTH CAROLINA

Fines and Forfeitures Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Sales and Services			
Penalties, fines, and forfeitures	\$ 320,000	\$ 234,821	\$ (85,179)
Expenditures			
General Government			
Other Expenditures		252,022	
Capital Outlay			
Total Expenditures	<u>320,000</u>	<u>252,022</u>	<u>67,978</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(17,201)</u>	<u>(17,201)</u>
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-		-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance		<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(17,201)</u>	<u>\$ (17,201)</u>
Fund Balance - Beginning of Year		<u>17,201</u>	
Fund Balance - End of Year		<u>\$ -</u>	

ROBESON COUNTY, NORTH CAROLINA

Deed of Trust Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permits and Fees			
Register of Deeds	\$ 250,000	\$ 295,429	\$ 45,429
Expenditures			
General Government			
Other Expenditures		59,811	
Capital Outlay		-	
Total Expenditures	<u>250,000</u>	<u>59,811</u>	<u>190,189</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>235,618</u>	<u>235,618</u>
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>235,618</u>	<u>\$ 235,618</u>
Fund Balance - Beginning of Year		<u>664,949</u>	
Fund Balance - End of Year		<u>\$ 900,567</u>	

ROBESON COUNTY, NORTH CAROLINA

Opioid Settlement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Restricted Revenue			
Opioid Settlement Funds	\$ 2,740,280	\$ 505,840	\$ (2,234,440)
Investment Earnings	-	-	-
Miscellaneous	-	6,891	6,891
Total Revenues	<u>2,740,280</u>	<u>512,731</u>	<u>(2,227,549)</u>
Expenditures			
Other Expenditures		505,840	
Capital Outlay		-	
Total Expenditures	<u>2,740,280</u>	<u>505,840</u>	<u>2,234,440</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>6,891</u>	<u>6,891</u>
Other Financing Sources (Uses)			
Transfers In:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance		<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>6,891</u>	<u>\$ 6,891</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ 6,891</u>	



Nonmajor Governmental Funds
Capital Project Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2024

	Community Development Block Grant	Total
ASSETS		
Cash and Cash Equivalents	\$ -	\$ -
Due from Other Governments	644,596	644,596
Restricted Cash	10,508,754	10,508,754
Total Assets	11,153,350	11,153,350
LIABILITIES		
Due to Other Funds	-	-
Accounts Payable and Accrued Liabilities	-	-
Total Liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Prepaid Grants	10,000,000	10,000,000
Total Deferred Inflows of Resources	10,000,000	10,000,000
FUND BALANCES		
Restricted Public Buildings	-	-
Assigned Public Buildings	1,153,350	1,153,350
Total Fund Balances	1,153,350	1,153,350
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,153,350	\$ 11,153,350

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Capital Project Funds

For the Fiscal Year Ended June 30, 2024

	Community Development Block Grant	Total
Revenues		
Restricted Intergovernmental	\$ 1,194,948	\$ 1,194,948
Investment Earnings	564,680	564,680
Total Revenues	<u>1,759,628</u>	<u>1,759,628</u>
Expenditures		
Public Buildings	1,209,948	1,209,948
Capital Outlay	-	-
Total Expenditures	<u>1,209,948</u>	<u>1,209,948</u>
Revenues Over (Under) Expenditures	549,680	549,680
Other Financing Sources		
Transfers to Other Funds	-	-
Installment Purchase Obligations Issued	-	-
Net Change in Fund Balance	549,680	549,680
Fund Balance - Beginning of Year	<u>603,670</u>	<u>603,670</u>
Fund Balance - End of Year	<u>\$ 1,153,350</u>	<u>\$ 1,153,350</u>

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2024

			Actual		Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Years	Current Year			
Revenues						
Restricted Intergovernmental						
Essential SFR Rehab DR	\$ 1,397,284	\$ 3,082,454	\$ 664,545	\$	3,746,999	\$ 2,349,715
CDBG-DR	46,600,000	16,142,857	-		16,142,857	(30,457,143)
CDBG-DR-Homeowner	18,354	134,879	-		134,879	116,525
HMGP Funds - Hurricane Matthew	5,306,597	1,197,310	-		1,197,310	(4,109,287)
DRA-17 - Hurricane Matthew	1,000,000	321,025	-		321,025	(678,975)
Essential SFR Rehab Loan Pool 2016	175,000	255,725	-		255,725	80,725
Hurricane Florence HMGP 407	1,216,373	464,823	-		464,823	(751,550)
NCEM SARF	127,000	129,327	-		129,327	2,327
Serioplast Global Grant	350,000	360,000	-		360,000	10,000
Town of Pembroke WTR Drainage	174,195	52,892	-		52,892	(121,303)
Town of Fairmont WWTP Upgrades	525,000	33,184	287,308		320,492	(204,508)
Town of Fairmont Access Rd	462,000	37,264	17,197		54,461	(407,539)
Town of Parkton Generators	78,750	9,028	106,865		115,893	37,143
Town of Roland Drainage	210,000	560	-		560	(209,440)
Robeson Co Water Tank	315,000	100,435	72,221		172,656	(142,344)
Town of Red Springs	525,000	562	625		1,187	(523,813)
PSRC Fueling Station	630,000	763	3,066		3,829	(626,171)
Rob Comm College Drainage	231,000	763	-		763	(230,237)
Infrastructure Projects	11,655	-	-		-	(11,655)
Town of Maxton Generator	188,000	107,168	23,621		130,789	(57,211)
CDBG Housing	-	-	-		-	-
HMGP Funds	-	-	19,500		19,500	19,500
Total Restricted Intergovernmental	59,541,208	22,431,019	1,194,948		23,625,967	(35,915,241)
Investment Earnings						
General	-	-	564,680		564,680	564,680
Total Investment Earnings	-	-	564,680		564,680	564,680
Total Revenues	59,541,208	22,431,019	1,759,628		24,190,647	(35,350,561)

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant

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

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2024

	Actual			Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Years	Current Year		
Expenditures					
Public Buildings					
Essential SFR Rehab DR	1,397,284	3,082,454	664,545	3,746,999	(2,349,715)
CDBG-DR	46,600,000	16,569,143	-	16,569,143	30,030,857
CDBG-DR-Homeowner	18,354	109,208	-	109,208	(90,854)
HMGP Funds - Hurricane Matthew	5,306,597	1,197,209	19,500	1,216,709	4,089,888
DRA-17 - Hurricane Matthew	1,000,000	311,217	-	311,217	688,783
Essential SFR Rehab Loan Pool 2016	175,000	255,725	-	255,725	(80,725)
Hurricane Florence HMGP 407	1,216,373	464,822	-	464,822	751,551
NCEM SARF	127,000	129,327	-	129,327	(2,327)
Serioplast Grant	350,000	360,000	-	360,000	(10,000)
Town of Pembroke WTR Drainage	174,195	52,892	-	52,892	121,303
Town of Fairmont WWTP Upgrades	525,000	33,184	287,308	320,492	204,508
Town of Fairmont Access Rd	462,000	37,264	17,197	54,461	407,539
Town of Parkton Generators	78,750	9,028	106,865	115,893	(37,143)
Town of Roland Drainage	210,000	560	-	560	209,440
Robeson Co Water Tank	315,000	100,435	72,221	172,656	142,344
Town of Red Springs	525,000	562	625	1,187	523,813
PSRC Fueling Station	630,000	763	3,066	3,829	626,171
Rob Comm College Drainage	231,000	763	-	763	230,237
Infrastructure Projects	11,655	-	-	-	11,655
Town of Maxton Generator	188,000	107,168	23,621	130,789	57,211
ESFR Loan Proof 2019	-	-	15,000	15,000	(15,000)
Total Expenditures	59,541,208	22,821,724	1,209,948	24,031,672	35,509,536
Excess (Deficiency) of Revenues Over Expenditures	-	(390,705)	549,680	158,975	158,975

ROBESON COUNTY, NORTH CAROLINA

Community Development Block Grant

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

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2024

	Actual		Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Years		
Other Financing Sources (Uses)				
Transfers in:				
General Fund	-	-	-	-
Water Fund	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (390,705)</u>	<u>\$ 549,680</u>	<u>\$ 158,975</u>
Fund Balance - Beginning			<u>603,670</u>	
Fund Balance - Ending			<u>\$ 1,153,350</u>	

Enterprise Funds

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2024

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
State Grants		\$ 13,973	
Total Restricted Intergovernmental	\$ 13,974	13,973	\$ (1)
Operating Revenues			
Charges for Services		22,667,730	
Taps and Reconnections		777,353	
Other		-	
Total Operating Revenues	19,482,183	23,445,083	3,962,900
Nonoperating Revenues			
Investment Earnings		-	
Miscellaneous		1,922,440	
Total Nonoperating Revenues	838,000	1,922,440	1,084,440
Total Revenues	20,334,157	25,381,496	5,047,339
Expenditures			
Non-Departmental			
Other Expenditures		-	
Total Nondepartmental	100,000	-	100,000
Water Customer Service			
Salaries and Benefits		612,029	
Other Expenditures		1,212,698	
Capital Outlay		-	
Total Water Customer Service	1,965,853	1,824,727	141,126
Public Utilities			
Salaries and Benefits		525,826	
Other Expenditures		26,645	
Total Public Utilities	552,470	552,471	(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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Water Treatment Plant			
Salaries and Benefits		\$ 995,320	
Other Expenditures		2,165,882	
Capital Outlay		113,144	
Total Water Treatment Plant	\$ 3,700,913	3,274,346	\$ 426,567
Water Treatment Wells			
Salaries and Benefits		431,860	
Other Expenditures		2,400,323	
Capital Outlay		576,081	
Total Water Treatment Wells	4,062,301	3,408,264	654,037
Water Distribution			
Salaries and Benefits		630,736	
Other Expenditures		1,167,695	
Capital Outlay		1,403,322	
Total Water Distribution	6,139,630	3,201,753	2,937,877
Meter Maintenance			
Salaries and Benefits		688,183	
Other Expenditures		122,158	
Capital Outlay		1,247,703	
Total Meter Maintenance	2,374,424	2,058,044	316,380
Water System Production			
Capital Outlay		-	
Total Water System Production	-	-	-
Debt Service			
Principal Retirement		1,333,683	
Interest Paid		104,882	
Total Debt Service	1,438,566	1,438,565	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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Total Expenditures	<u>\$ 20,334,157</u>	<u>\$ 15,758,170</u>	<u>\$ 4,575,987</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>9,623,326</u>	<u>9,623,326</u>
Other Financing Sources (Uses)			
Transfers out:			
General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 9,623,326</u>	<u>\$ 9,623,326</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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		<u>\$ 9,623,326</u>	
Reconciling Items:			
Depreciation Expense		(6,446,159)	
Capital Outlay		3,340,250	
Debt Principal		1,333,683	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		(577,095)	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		(123,152)	
(Increase) Decrease in Net Pension Liability		792,534	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		6,767	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		112,802	
(Increase) Decrease in OPEB Liability		(90,882)	
(Increase)Decrease in Accrued Interest Payable		2,977	
(Increase)Decrease in Compensated Absences		(68,116)	
Total Reconciling Items		<u>(1,716,391)</u>	
Change in Net Position		<u>\$ 7,906,935</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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
Other Income		\$ -	
Total Restricted Intergovernmental	\$ -	-	\$ -
Operating Revenues			
Charges for Services		9,720,062	
Total Operating Revenues	8,710,120	9,720,062	1,009,942
Nonoperating Revenues			
Solid Waste Disposal Tax		88,874	
Scrap Tire Disposal Tax		225,443	
White Goods Disposal Tax		53,801	
Total Nonoperating Revenues	313,776	368,118	54,342
Miscellaneous Revenue			
Other Miscellaneous Revenue		13,620	
Total Miscellaneous Revenue	9,317	13,620	4,303
Total Revenues	9,033,213	10,101,800	1,068,587
Expenditures			
Landfill			
Salaries and Benefits		1,760,040	
Other Expenditures		3,430,928	
Capital Outlay		1,228,417	
Total Landfill	7,257,332	6,419,385	837,947
Non-Departmental			
Salaries and Benefits		-	
Other Expenditures		-	
Total Non-Departmental	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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Manned Dumpster Sites			
Salaries and Benefits		\$ 682,427	
Other Expenditures		-	
Total Manned Dumpster Sites	\$ 745,046	682,427	\$ 62,619
Total Expenditures	8,102,378	7,101,812	1,000,566
Excess (Deficiency) of Revenues Over Expenditures	930,835	2,999,988	2,069,153
Other Financing Sources (Uses)			
Sale of Assets		-	
Lease Liability Issued		-	
Transfers In (Out):		-	
General Fund	(212,095)	-	212,095
Total Other Financing Sources (Uses)	(212,095)	-	212,095
Appropriated Fund Balance	(718,740)	-	718,740
Net Change in Fund Balance	\$ -	\$ 2,999,988	\$ 2,999,988

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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		<u>\$ 2,999,988</u>	
Reconciling Items:			
Depreciation Expense		(728,311)	
Amortization		(177,614)	
Capital Outlay		1,228,417	
(Increase) Decrease in Lease Liability		364,575	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		13,427	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		(76,237)	
(Increase) Decrease in Net Pension Liability		(89,895)	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		1,417	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		69,824	
(Increase) Decrease in OPEB Liability		(56,260)	
(Increase) Decrease in Accrued Landfill Closure and Postclosure Care Costs		(9,325,338)	
(Increase) Decrease in Accrued Interest		209	
(Increase) Decrease in Compensated Absences		(17,379)	
Total Reconciling Items		<u>(8,793,165)</u>	
Change in Net Position		<u>\$ (5,793,177)</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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Operating Revenues			
Operating Grants		\$ 1,835,395	
Other Rental Revenue		119,795	
Dwelling Rental		705,832	
Total Operating Revenues	\$ 2,635,769	2,661,022	\$ 25,253
Nonoperating Revenues			
Investment Earnings		3,692	
Total Nonoperating Revenues	3,600	3,692	92
Total Revenues	2,639,369	2,664,714	25,345
Expenditures			
Administration		876,882	
Utilities		449,927	
Ordinary Maintenance		836,590	
Insurance Premiums		73,248	
General Expense		55,046	
Tenant Services		145,535	
Capital Outlay		406,405	
Debt Service		-	
Total Expenditures	3,252,474	2,843,633	408,841
Excess (Deficiency) of Revenues Over Expenditures	\$ (613,105)	\$ (178,919)	\$ 434,186

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, 2024

	Final Budget	Actual	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In:		\$ -	
Capital Contributions		406,405	
Total Other Financing Sources (Uses)	616,405	406,405	(210,000)
Appropriated Fund Balance	(3,300)	-	3,300
Net Change in Fund Balance	\$ -	\$ 227,486	\$ 227,486

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

Net Change in Fund Balance	<u>\$ 227,486</u>
Reconciling Items:	
Capital Contribution	959,367
Depreciation Expense	(164,463)
Principal Retirement	-
Capital Outlay	406,405
(Increase) Decrease in deferred outflows of resources - pensions	31,869
Increase (Decrease) in net pension liability	(73,941)
Increase (Decrease) in deferred inflows of resources - pensions	(3,549)
(Increase) Decrease in Compensated Absences	(5,331)
Operating Grants	-
Capital Fund Expense	(959,367)
Capital Fund Transfers Out	-
Total Reconciling Items	<u>190,990</u>
Change in Net Position	<u>\$ 418,476</u>

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

ROBESON COUNTY, NORTH CAROLINA
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 June 30, 2024

	DSS Trust Fund	Extension Service Fund	Ad Valorem Tax Fund	Sanitary Districts Fund	Health Safe Kids Fund	Total Custodial Funds
ASSETS						
Cash and Cash Equivalents	\$ 253,687	\$ 3,123	\$ -	\$ 71,438	\$ 9,079	\$ 337,327
Taxes Receivable	-	-	-	-	-	-
Total Assets	\$ 253,687	\$ 3,123	\$ -	\$ 71,438		\$ 337,327
LIABILITIES						
Accounts Payable and Accrued Liabilities	\$ 253,687	\$ 3,123	\$ -	\$ 71,438	\$ 9,079	\$ 337,327
Due to Other Governments	-	-	-	-	-	-
Total Liabilities	253,687	3,123	-	71,438	9,079	337,327
NET POSITION						
Restricted Individuals, Organizations, and Other Governments	-	-	-	-	-	-
Total Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROBESON COUNTY, NORTH CAROLINA
 Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended June 30, 2024

	DSS Trust Fund	Extension Service Fund	Ad Valorem Tax Fund	Sanitary Districts Fund	Health Safe Kids Fund	Total Custodial Funds
Additions						
Ad Valorem Taxes for Other Governments	\$ -	\$ -	\$ 4,743,825	\$ -	\$ -	\$ 4,743,825
Collections on behalf of others	679,468	2,972	-	75,877	1,390	759,707
Total Additions	679,468	2,972	4,743,825	75,877	1,390	5,503,532
Deductions						
Tax Distributions to Other Governments	-	-	4,743,825	-	-	4,743,825
Payments on behalf of others	679,468	2,972	-	75,877	1,390	759,707
Total Deductions	679,468	2,972	4,743,825	75,877	1,390	5,503,532
Net Increase (Decrease) in Fiduciary Net Position	-	-	-	-	-	-
Net Position - Beginning of Year, as previously reported	-	-	-	-	-	-
Prior Period Restatement (change in accounting principle)	-	-	-	-	-	-
Net Position - Beginning of Year, Restated	-	-	-	-	-	-
Net Position - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Other Schedules

ROBESON COUNTY, NORTH CAROLINA
 General Fund
 Schedule of Ad Valorem Taxes Receivable
 June 30, 2024

Fiscal Year	Uncollected Balance July 1, 2023	Additions and Adjustments	Collections and Credits	Uncollected Balance June 30, 2024
2023-24	\$ -	\$ 64,681,839	\$ 61,541,886	\$ 3,139,953
2022-23	3,531,485	-	1,894,648	1,636,837
2021-22	1,727,733	-	812,328	915,405
2020-21	855,365	-	260,994	594,371
2019-20	781,771	-	199,572	582,199
2018-19	647,077	-	159,161	487,916
2017-18	541,747	-	133,898	407,849
2016-17	473,377	-	113,890	359,487
2015-16	419,808	-	98,041	321,767
2014-15	377,461	-	85,087	292,374
2013-14	451,337	-	451,337	-
	<u>\$ 9,807,161</u>	<u>\$ 64,681,839</u>	<u>\$ 65,750,842</u>	<u>8,738,158</u>

Less: Allowance for Uncollectible Accounts:
 General Fund

874,000

Ad Valorem Taxes Receivable - Net

\$ 7,864,158

Reconciliation with Revenues

Ad Valorem Taxes - General Fund

67,125,963

Reconciling Items:

Interest and Penalties Collected

(2,149,536)

Taxes Released

574,870

Taxes Written Off

199,545

Total Collections and Credits

\$ 65,750,842

ROBESON COUNTY, NORTH CAROLINA

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2024

	County-Wide			Total Levy	
	Property Valuation	Rate Per \$100	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property Taxed at					
Current Year's Rate	\$ 8,286,807,792	0.770	\$ 63,808,420	\$ 53,335,470	\$ 10,472,950
Penalties	-		404,653	309,508	95,145
Total	<u>8,286,807,792</u>		<u>64,213,073</u>	<u>53,644,978</u>	<u>10,568,095</u>
Discoveries:					
Current Year Taxes	88,808,831	0.770	683,828	683,514	314
Penalties	-		-	-	-
Total	<u>88,808,831</u>		<u>683,828</u>	<u>683,514</u>	<u>314</u>
Abatements:					
Property Taxes -					
Current Year's Rate	(27,930,129)	0.770	(215,062)	(215,062)	-
Penalties	-		-	-	-
Total	<u>(27,930,129)</u>		<u>(215,062)</u>	<u>(215,062)</u>	<u>-</u>
Total Property Valuations	<u>\$ 8,347,686,494</u>				
Net Levy			64,681,839	54,113,430	10,568,409
Uncollected Taxes at June 30, 2024			(3,139,953)	(3,139,953)	-
Current Year's Taxes Collected			<u>\$ 61,541,886</u>	<u>\$ 50,973,477</u>	<u>\$ 10,568,409</u>
Current Levy Collection Percentage			<u>95.15%</u>	<u>94.20%</u>	<u>100.00%</u>

ROBESON COUNTY, NORTH CAROLINA

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2024

Secondary Market Disclosures

Assessed Valuation:

Assessment Ratio		100%
Real Property	\$	6,363,067,227
Personal Property		1,372,479,822
Public Service Companies		612,139,445
Total Assessed Valuation	\$	<u>8,347,686,494</u>
Tax Rate per \$100		0.770
Levy (includes discoveries, releases and abatements)	\$	64,681,839

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		5,912,631
Total	\$	<u><u>5,912,631</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 annual comprehensive 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 Position by Component

Last Seven Fiscal Years

(Accrual Basis of Accounting)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Net assets:							
Governmental activities:							
Net Investment in Capital Assets	\$ 19,874,207	\$ 27,172,959	\$ 18,304,245	\$ 20,456,051	\$ 23,331,121	\$ 24,939,490	\$ 26,127,802
Restricted	10,151,570	32,078,172	13,243,907	13,349,575	13,841,900	9,547,072	9,313,971
Unrestricted	<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>	<u>(10,108,898)</u>	<u>(14,785,937)</u>
Total governmental activities net position	<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>	<u>\$ 24,377,664</u>	<u>\$ 20,655,836</u>
Business-type activities:							
Net Investment in Capital Assets	\$ 32,229,077	\$ 34,750,932	\$ 30,808,911	\$ 30,701,468	\$ 29,113,214	\$ 35,102,117	\$ 34,071,940
Unrestricted	<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>	<u>13,574,119</u>	<u>17,136,530</u>
Total business-type activities net position	<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>	<u>\$ 48,676,236</u>	<u>\$ 51,208,470</u>
Primary government							
Net Investment in Capital Assets	\$ 52,103,284	\$ 61,923,891	\$ 49,113,156	\$ 51,157,519	\$ 52,444,335	\$ 60,041,607	\$ 60,199,742
Restricted	10,151,570	32,078,172	13,243,907	13,349,575	13,841,900	9,547,072	9,313,971
Unrestricted	<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>	<u>3,465,221</u>	<u>2,350,593</u>
Total primary government net position	<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>	<u>\$ 73,053,900</u>	<u>\$ 71,864,306</u>

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

Source: Current and Prior Audited Financial Statements

ROBESON COUNTY, NORTH CAROLINA

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	13,886,998	13,913,375	\$ 14,393,934	\$ 17,505,437	\$ 20,907,146	\$ 17,279,430	\$ 18,614,483	\$ 32,711,148	\$ 21,065,423	\$ 39,471,176
Public safety	29,874,386	30,445,384	31,867,919	33,270,180	34,785,700	38,179,067	39,866,553	43,421,431	50,049,604	44,955,803
Economic and physical development	1,197,462	1,950,805	1,606,957	2,777,632	10,410,244	12,237,404	5,489,602	1,304,824	2,219,664	1,239,965
Human services	56,565,997	56,712,102	54,588,837	50,358,336	51,276,875	42,155,480	55,016,413	44,552,954	60,769,770	46,435,943
Cultural and recreation	2,020,121	2,350,073	2,886,507	3,433,758	4,313,773	4,326,025	4,290,680	2,229,009	5,343,785	2,694,430
Education	14,435,989	19,390,323	16,640,383	17,674,396	19,943,508	18,303,852	19,342,399	20,218,156	28,188,284	23,073,309
Interest on long-term debt	1,522,181	1,431,900	1,339,632	993,071	1,160,127	1,072,039	1,744,844	604,780	315,032	663,699
Total governmental activities expenses:	119,503,134	126,193,962	123,324,169	126,012,810	142,797,373	133,553,297	144,364,974	145,042,302	167,951,562	158,534,325
Business-type activities:										
Water	11,619,848	13,234,754	12,372,477	13,249,400	13,513,594	16,288,096	17,250,865	16,234,024	16,025,956	17,372,656
Solid waste	9,271,645	6,075,777	7,572,277	4,714,506	6,823,758	9,471,442	1,035,078	7,595,211	7,667,571	15,894,977
Housing	2,118,619	2,088,687	2,155,906	2,086,674	2,116,308	2,317,977	2,457,703	2,534,501	2,456,709	2,652,644
Total business-type activities expenses:	23,010,112	21,399,218	22,100,660	20,050,580	22,453,660	28,077,515	20,743,646	26,363,736	26,150,236	35,920,277
Total primary government expense:	142,513,246	147,593,180	\$ 145,424,829	\$ 146,063,390	\$ 165,251,033	\$ 161,630,812	\$ 165,108,620	\$ 171,406,038	\$ 194,101,798	\$ 194,454,602
Program revenues										
Governmental activities:										
Charges for services:										
General government	322,716	279,660	\$ 301,851	\$ 74,870	\$ 61,812	\$ 92,057	\$ 232,972	\$ 262,239	\$ 208,999	\$ 156,954
Public safety	10,910,438	9,293,711	10,535,703	10,173,813	11,521,898	13,421,950	12,791,178	13,023,408	14,248,012	15,694,056
Economic and physical development	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-
Cultural and recreation	454,246	443,413	374,072	421,553	444,015	375,488	375,032	453,274	422,238	498,469
Operating grants and contributions	33,582,608	33,154,946	33,958,193	33,780,377	38,898,893	33,141,036	37,659,451	40,096,655	37,270,383	36,279,383
Total governmental activities program revenue:	45,270,008	43,171,730	45,169,819	44,450,613	50,926,618	47,030,531	51,058,633	53,835,576	52,149,632	52,628,862
Business-type activities:										
Water and sewer:										
Charges for services:										
Water	11,331,025	12,662,127	12,744,462	14,011,366	17,181,937	14,003,541	16,180,038	18,066,624	23,592,263	23,445,083
Solid waste	7,643,683	6,847,371	7,038,128	6,929,115	7,990,036	7,693,879	7,472,919	8,007,723	9,550,643	9,720,062
Housing	692,956	691,233	690,539	661,805	688,886	780,554	739,031	757,200	902,574	825,627
Operating grants and contributions	855,100	948,486	963,102	939,585	1,102,153	1,354,650	1,524,165	1,613,689	1,628,570	1,835,395
Capital grants and contributions	10,553	133,532	281,027	402,798	135,677	407,265	468,093	246,774	380,070	420,379
Total business-type activities program revenue:	20,533,317	21,282,749	21,717,258	22,944,669	27,098,689	24,239,889	26,384,246	28,692,010	36,054,120	36,246,546
Total primary government program revenue:	65,803,325	64,454,479	\$ 66,887,077	\$ 67,395,282	\$ 78,025,307	\$ 71,270,420	\$ 77,442,879	\$ 82,527,586	\$ 88,203,752	\$ 88,875,408

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total net (expense) revenue by program:										
Governmental activities:										
General government	(13,564,282)	(13,633,715)	\$ (14,092,083)	\$ (17,430,567)	\$ (20,845,334)	\$ (17,187,373)	\$ (18,381,511)	(23,312,261)	(20,856,424)	(28,577,846)
Public safety	(18,963,948)	(21,151,673)	(21,332,216)	(23,096,367)	(23,263,802)	(24,757,117)	(27,075,375)	(22,002,183)	(35,801,592)	(40,192,059)
Economic and physical development	(1,197,462)	(1,950,805)	(1,606,957)	(2,777,632)	(10,410,244)	(12,237,404)	(5,489,602)	(1,990,134)	(2,219,664)	(2,825,127)
Environmental protection	-	-	-	-	-	-	-	-	-	-
Human services	(22,983,389)	(23,557,156)	(20,630,644)	(16,577,959)	(12,377,982)	(9,014,444)	(17,356,962)	(7,878,286)	(23,499,387)	(22,818,564)
Cultural and recreation	(1,565,875)	(1,906,660)	(2,512,435)	(3,012,205)	(3,869,758)	(3,950,537)	(3,915,648)	(463,675)	(4,921,547)	(4,926,975)
Education	(14,435,989)	(19,390,323)	(16,640,383)	(17,674,398)	(19,943,508)	(18,303,852)	(19,342,399)	(16,113,200)	(28,188,284)	(23,073,309)
Interest on long-term debt	(1,522,181)	(1,431,900)	(1,339,632)	(993,071)	(1,160,127)	(1,072,039)	(1,744,844)	(1,856,060)	(315,032)	(663,699)
Business-type activities:										
Water and sewer	(288,823)	(572,627)	371,985	1,650,396	3,668,343	(2,284,555)	(1,052,726)	(916,298)	7,591,330	5,984,495
Solid waste	(1,627,962)	(1,228,406)	(534,149)	2,214,609	1,166,278	(1,777,563)	6,437,841	465,904	1,883,072	(6,174,915)
Robeson housing authority	(560,010)	(315,436)	(221,238)	(82,486)	(189,592)	224,492	255,485	(296,329)	429,482	414,784
Total net program (expense) revenue	<u>(76,709,921)</u>	<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>	<u>\$ (105,898,046)</u>	<u>\$ (122,853,215)</u>
General revenues and transfers										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose:	52,369,793	54,351,019	\$ 55,621,427	\$ 56,425,970	\$ 60,761,707	\$ 60,491,670	\$ 63,962,568	52,780,917	63,487,882	67,125,963
Local option sales tax	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913	31,160,868	18,084,314	35,352,498	35,558,511
Other taxes and licenses	127,535	140,402	160,037	164,199	169,162	194,686	212,606	-	405,967	300,480
Investment earnings, unrestricted	99,489	127,894	126,878	2,178,549	713,339	420,033	57,298	722,612	4,689,380	6,715,168
Miscellaneous	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448	2,128,078	3,323,346	9,070,135	2,425,750
Transfers	-	-	-	-	-	-	-	289,799	-	-
Total governmental activities general revenues and transfers	<u>80,001,284</u>	<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>	<u>113,005,862</u>	<u>112,125,872</u>
Business-type activities:										
Water and solid waste:										
Local option sales tax	-	-	-	-	-	-	-	-	-	-
Other taxes and licenses	311,012	310,928	341,331	341,590	275,956	286,901	302,313	-	315,539	368,118
Investment earnings, unrestricted	1,990	887	539	831	1,794	5,091	2,836	18,566	1,762	3,692
Loss on abandoned assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	263,392	197,527	208,811	(754,782)	(23,263,802)	230,606	484,305	141,656	175,242	1,936,060
Transfers	-	-	-	-	-	-	-	(289,799)	-	-
Total business-type activities general revenues and transfers	<u>576,394</u>	<u>509,342</u>	<u>550,681</u>	<u>(412,361)</u>	<u>(22,986,052)</u>	<u>522,598</u>	<u>789,454</u>	<u>(129,577)</u>	<u>492,543</u>	<u>2,307,870</u>
Total net program (expense) revenue	<u>3,867,757</u>	<u>(2,659,892)</u>	<u>1,696,485</u>	<u>10,443,167</u>	<u>(17,500,194)</u>	<u>(2,253,044)</u>	<u>10,645,131</u>	<u>708,889</u>	<u>7,600,359</u>	<u>(8,419,473)</u>
Total change in net position:										
Governmental activities	5,768,158	(1,052,765)	1,529,206	7,073,009	840,829	1,061,984	4,215,077	1,585,189	(2,796,068)	(10,951,707)
Business-type activities	(1,900,401)	(1,607,127)	167,279	3,370,158	(18,341,023)	(3,315,028)	6,430,054	(876,300)	10,396,427	2,532,234
Total primary government	<u>3,867,757</u>	<u>(2,659,892)</u>	<u>\$ 1,696,485</u>	<u>\$ 10,443,167</u>	<u>\$ (17,500,194)</u>	<u>\$ (2,253,044)</u>	<u>\$ 10,645,131</u>	<u>\$ 708,889</u>	<u>\$ 7,600,359</u>	<u>\$ (8,419,473)</u>

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Fund Balance										
General Fund										
Restricted:										
Restricted by state statute	\$ 10,093,643	\$ 6,499,995	\$ 6,833,537	\$ 7,010,814	\$ 29,289,730	\$ 10,473,903	\$ 10,431,792	\$ 10,960,842	\$ 8,192,251	\$ 8,127,406
Restricted for school capital outlay	1,323,415	504,721	504,721	504,721	504,721	504,721	504,721	504,721	504,721	504,721
Assigned:										
Designated for subsequent year's expenditures	3,000,000	3,922,602	3,922,602	2,348,464	-	-	-	-	-	-
Unassigned	<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>	<u>74,498,285</u>	<u>70,830,291</u>
Total general fund	<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>	<u>\$ 83,195,257</u>	<u>\$ 79,462,418</u>
All other governmental funds										
Restricted:										
Restricted by state statute	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for public buildings	2,241,505	2,474,198	2,811,821	2,636,035	2,281,721	-	-	-	-	-
Restricted for E-911	-	-	-	-	-	2,265,283	2,413,062	2,376,337	850,100	681,844
Assigned										
Assigned for public buildings	610,026	610,026	610,026	(1,309,362)	(11,360,121)	280,013	347,321	1,096,750	1,096,750	1,153,350
Unassigned							<u>236,047</u>	<u>480,771</u>	<u>682,150</u>	<u>907,458</u>
Total all other governmental funds	<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>	<u>\$ 2,629,000</u>	<u>\$ 2,742,652</u>

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Ad valorem taxes	\$ 52,464,624	\$ 53,887,123	\$ 55,060,316	\$ 51,484,553	\$ 56,241,149	\$ 61,071,064	\$ 66,044,967	\$ 67,962,940	\$ 70,206,940	\$ 74,303,547
Local Option Sales Taxes	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913	31,160,868	32,256,511	35,352,498	35,558,511
Other Taxes and Licenses	127,535	140,402	160,037	164,199	169,162	194,686	212,606	378,424	405,967	300,480
Unrestricted Intergovernmental	322,716	279,660	301,851	74,870	61,812	92,057	232,972	262,239	208,999	156,954
Restricted Intergovernmental	860,617	33,154,946	1,073,342	32,317,263	32,781,134	44,519,966	37,659,451	40,096,655	37,073,842	35,773,543
Licenses and Permits	10,504,067	1,083,159	9,836,433	960,745	984,736	1,130,019	1,218,634	1,207,430	1,384,977	1,432,125
Sales and Services	33,582,608	8,653,965	33,958,193	9,302,324	10,809,835	12,667,419	11,947,576	12,269,252	13,285,273	14,760,400
Investment Earnings	99,489	127,894	126,878	2,178,549	713,339	420,033	57,298	171,727	4,689,242	8,434,267
Miscellaneous	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448	2,128,078	2,514,958	9,749,062	3,173,302
Total Revenues	125,366,123	124,677,301	124,292,264	126,348,993	132,828,543	146,573,605	150,662,450	157,120,136	172,356,800	173,893,129
Expenditures										
General Government	22,462,461	22,500,998	20,650,126	24,310,754	30,882,681	23,374,816	29,145,972	30,598,664	34,159,631	37,570,360
Public Safety	31,670,951	32,384,330	33,010,910	34,364,330	29,874,386	37,744,546	38,585,110	42,925,277	47,992,761	51,640,920
Economic and Physical Development	1,064,104	1,133,962	975,010	1,189,073	1,250,339	1,123,828	1,488,328	1,304,824	962,647	1,239,965
Human Services	47,830,921	47,425,592	46,321,679	42,762,640	41,727,423	43,318,051	44,329,112	44,503,512	43,500,731	46,351,043
Cultural and Recreation	1,028,168	1,053,905	1,320,535	1,668,345	1,997,149	2,205,113	1,890,563	2,225,259	2,633,408	2,694,430
Education	14,435,989	19,390,323	16,640,383	17,674,396	19,943,508	18,303,852	19,342,399	20,218,156	28,188,284	23,073,309
Capital Outlay	1,758,954	324,345	1,092,559	652,698		2,706,252	3,857,373	1,242,712	1,993,634	2,536,915
Debt Service:										
Principal	2,230,162	2,233,679	2,237,278	2,240,962	2,076,696	2,911,361	4,474,059	4,481,728	5,093,320	4,090,272
Interest	1,541,816	1,431,525	1,339,632	1,061,135	1,118,627	1,124,193	1,576,838	604,780	405,851	761,454
Total Expenditures	124,023,526	127,878,659	123,588,112	125,924,333	128,870,809	132,812,012	144,689,754	148,104,912	164,930,267	169,958,668
Excess of Revenues Over (Under)										
Expenditures	1,342,597	(3,201,358)	704,152	424,660	3,957,734	13,761,593	5,972,696	9,015,224	7,426,533	3,934,461
Other Financing Sources (Uses), Net										
Operating Transfers	-	-	-	-	-	-	-	-	-	-
Proceeds from Issuance of Debt										
Lease Liabilities Issued								276,023		
Installment Purchase Obligations Issued					3,500,000	-	2,000,000	879,614	895,000	1,131,683
Prior Period Adjustment	-	-	-	-						
Sale of assets										
Total Change in Fund Balance	\$ 1,342,597	\$ (3,201,358)	\$ 704,152	\$ 424,660	\$ 7,457,734	\$ 13,761,593	\$ 7,972,696	\$ 10,170,861	\$ 8,321,533	\$ 5,066,144
Debt Service as a Percentage of										
Noncapital Expenditures	3.09%	2.87%	2.92%	2.64%	2.48%	3.10%	4.30%	3.46%	3.38%	2.90%

ROBESON COUNTY, NORTH CAROLINA

General Governmental Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Other Taxes and Licenses	Governmental Activities	Total
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	208,153,480
2023	63,487,882	35,352,498	405,967	61,865,391	161,111,738
2024	67,125,963	35,558,511	300,480	58,213,401	161,198,355
Change from 2015 to 2024	38.77%	78.10%	135.61%	63.86%	35.49%

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			
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
2023	6,137,294,074	7,403,249,788	1,296,343,331	547,968,949	7,981,606,354	9,247,562,068	86.31%	0.77
2024	6,363,067,227	7,675,593,760	1,372,479,822	612,139,445	8,347,686,494	9,660,213,027	86.41%	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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Robeson County	0.75	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	0.35
City of Lumberton	0.62	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
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	0.05	0.05	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	0.83	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	0.65
Fire District #11 Southeast Maxton	0.00	0.00	0.00	0.00	0.00	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	0.15	0.15	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	0.15	0.15	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	0.15	0.15	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	0.15	0.15	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	0.07	0.07	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	0.10	0.10	0.07	0.07	0.07
Fire District #28 East Howellsville	0.12	0.12	0.12	0.12	0.12	0.12	0.12	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	0.15	0.15	0.10	0.10	0.10	0.10
Fire District #31 Scuffletown	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #32 Deep Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #33 Kingsdale	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #34 Orrum	0.15	0.15	0.15	0.15	0.15	0.15	0.15	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	0.15	0.15	0.10	0.10	0.10
Fire District #39 Sterlings	0.00	0.00	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #40 Quehill	0.15	0.15	0.15	0.15	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	0.15	0.15	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, 2015 through June 30, 2024

Taxpayer	Type of Enterprise	Fiscal Year 2024	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 287,420,828	4.09%
Piedmont Natural Gas Co Inc.	Utility	\$ 228,066,801	3.25%
Duke Energy Progress Inc.	Utility	\$ 161,773,260	2.30%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 140,775,433	2.00%
Lumbee River EMC	Utility	\$ 111,296,075	1.58%
Sanderson Farms Inc.	Poultry Processing	\$ 105,173,644	1.50%
NC Renewable Power Lumberton LLC	Electricity	\$ 78,313,575	1.11%
CSX Transportation	Railroad	\$ 53,191,392	0.76%
Graphic Packaging Intl LLC	Manufacturing	\$ 33,853,750	0.48%
Elkay Plumbing Products	Manufacturing	\$ 25,919,148	0.37%
Total		<u>\$ 1,225,783,906</u>	17.44%

Taxpayer	Type of Enterprise	Fiscal Year 2023	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 287,420,828	4.23%
Piedmont Natural Gas Co Inc.	Utility	\$ 228,066,801	3.35%
Duke Energy Progress Inc.	Utility	\$ 161,773,260	2.38%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 140,775,433	2.07%
Lumbee River EMC	Utility	\$ 111,296,075	1.64%
Sanderson Farms Inc.	Poultry Processing	\$ 105,173,644	1.55%
NC Renewable Power Lumberton LLC	Electricity	\$ 78,313,575	1.15%
CSX Transportation	Railroad	\$ 53,191,392	0.78%
Graphic Packaging Intl LLC	Manufacturing	\$ 33,853,750	0.50%
Elkay Plumbing Products	Manufacturing	\$ 25,919,148	0.38%
Total		<u>\$ 1,225,783,906</u>	18.02%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA

Principal Taxpayers For the Year

Fiscal Years Ending June 30, 2015 through June 30, 2024

Taxpayer	Type of Enterprise	Fiscal Year 2022	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 266,972,518	4.09%
Piedmont Natural Gas Co Inc.	Utility	\$ 207,153,869	3.18%
Lumbee River EMC	Utility	\$ 117,776,638	1.81%
Sanderson Farms Inc.	Poultry Processing	\$ 109,416,863	1.68%
Duke Energy Progress Inc.	Utility	\$ 106,490,261	1.63%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 97,859,928	1.50%
NC Renewable Power Lumberton LLC	Electricity	\$ 57,519,695	0.88%
CSX Transportation	Railroad	\$ 48,631,344	0.75%
Elkay Plumbing Products	Manufacturing	\$ 26,266,052	0.40%
Prestage Foods Inc.	Poultry Processing	\$ 23,870,507	0.37%
Total		<u>\$ 1,061,957,675</u>	16.28%

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 Years Ending June 30, 2015 through June 30, 2024

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 Years Ending June 30, 2015 through June 30, 2024

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 Years Ending June 30, 2015 through June 30, 2024

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
 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				
2015	\$ 47,688,521	\$ 44,247,325	92.78%	\$ 6,882,392	\$ 44,247,325	92.78%	\$ (3,441,196)
2016	\$ 49,323,546	\$ 46,023,484	93.31%	\$ 6,600,124	\$ 46,023,484	93.31%	\$ (3,300,062)
2017	\$ 50,563,461	\$ 47,386,654	93.72%	\$ 6,353,614	\$ 47,386,654	93.72%	\$ (3,176,807)
2018	\$ 51,667,793	\$ 48,511,214	93.89%	\$ 6,313,158	\$ 48,511,214	93.89%	\$ (3,156,579)
2019	\$ 53,636,867	\$ 50,732,362	94.58%	\$ 5,809,010	\$ 50,732,362	94.58%	\$ (2,904,505)
2020	\$ 55,428,555	\$ 52,450,312	94.63%	\$ 5,956,486	\$ 52,450,312	94.63%	\$ (2,978,243)
2021	\$ 57,661,224	\$ 55,305,184	95.10%	\$ 4,712,080	\$ 55,305,184	95.91%	\$ (2,356,040)

ROBESON COUNTY, NORTH CAROLINA
Ratio of Net General Bonded Debt To Assessed Value and
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed Value (000 omitted)	\$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	\$6,801,680,766	\$ 7,026,745,849
Gross General Bonded Debt	43,261,902	24,908,502	22,855,845	20,802,587	18,749,629	33,594,092	30,414,641	27,235,189	24,055,737	20,876,286
Less Debt Pay From Enterprise Revenues	16,300,442	15,082,056	13,839,461	12,571,688	11,349,814	10,127,575	8,879,978	7,602,007	6,298,345	4,964,661
Net General Bonded Debt	26,961,460	9,826,446	9,016,384	8,230,899	7,399,815	23,466,517	21,534,663	19,633,182	17,757,392	15,911,624
Ratio of Net Bonded Debt to Estimated Value of Taxable Property	0.5345%	0.1918%	0.1726%	0.1519%	0.1341%	0.4125%	0.2886%	0.3009%	0.2611%	0.2264%
Population	133,257	133,354	132,020	132,231	131,600	131,315	115,863	116,328	116,663	117,365
Net General Bonded Debt Per Capita	202	74	68	62	56	179	186	169	152	136

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

Fiscal Year	Assessed Valuation	Legal Debt Limit	Installment Debt	Legal Debt Margin	Ratio of Outstanding Debt to Debt Limit
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	521,899,383	29,293,607	492,605,776	5.613%
2023	6,801,680,766	544,134,461	25,560,056	518,574,405	4.697%
2024	7,026,745,849	562,139,668	21,881,326	540,258,342	3.893%

ROBESON COUNTY, NORTH CAROLINA

Computation of Direct and Overlapping Governmental Activities Debt
June 30, 2024

<u>Jurisdiction</u>	<u>General Direct Debt</u>	<u>Estimated Percentage Applicable</u>	<u>Government Unit Share of Net Debt</u>
Robeson County			
General Direct Debt	\$ 26,845,987	100.00%	\$ 26,845,987
Underlying:			
City of Lumberton	\$ 3,407,952	100.00%	\$ 3,407,952
Town of St. Pauls	\$ 937,873	100.00%	\$ 937,873
Town of Red Springs	\$ 4,069,822	100.00%	\$ 4,069,822
Town of Parkton	\$ 347,538	100.00%	\$ 347,538
Town of Pembroke	\$ 806,794	100.00%	\$ 806,794
Town of Maxton	\$ -	100.00%	\$ -
Town of Rowland	\$ 540,300	100.00%	\$ 540,300
Town of Fairmont	\$ 2,213,335	100.00%	\$ 2,213,335
Town of Rennert	\$ -	100.00%	\$ -
Town of Marietta	\$ -	100.00%	\$ -
Town of Orrum	\$ -	100.00%	\$ -
Town of Proctorville	\$ -	100.00%	\$ -
Town of McDonald	\$ -	100.00%	\$ -
Town of Lumber Bridge	\$ -	100.00%	\$ -
Town of Raynham	\$ -	100.00%	\$ -
Total Direct and Overlapping Debt	<u>\$ 39,169,602</u>		

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			
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	7.53%	230.99
2020	-	33,736,519	3,858,835	10,127,575	-	43,864,094	11.35%	334.04
2021	-	31,964,067	3,157,228	8,879,978	-	40,844,045	10.66%	352.52
2022	-	29,293,607	2,455,621	7,602,007	-	36,895,614	7.59%	317.17
2023	-	25,560,056	1,754,016	6,298,345	-	31,858,401	6.65%	273.08
2024	-	21,881,326	1,052,409	4,964,661	-	26,845,987	5.25%	228.74

Population data and personal income calculations are shown on the Demographic Statistics schedule.

ROBESON COUNTY, NORTH CAROLINA

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (2) (Thousands of Dollars)	Per Capita Income (2)	Unemployment Rate (3)	Robeson County Public School Enrollment (4)
2015	133,257	3,727,598	27,973	9.1%	22,970
2016	133,354	3,819,792	28,644	7.3%	23,239
2017	132,020	3,819,339	28,930	6.1%	22,593
2018	132,231	3,966,930	30,000	6.4%	22,188
2019	131,600	4,037,225	30,678	6.2%	24,000
2020	131,315	3,865,651	29,438	11.2%	21,064
2021	115,863	3,830,663	33,062	7.2%	21,489
2022	116,328	4,860,145	41,780	6.2%	20,286
2023	116,663	4,791,466	41,071	5.2%	20,307
2024	117,365	5,111,246	43,550	5.8%	20,541

Source: (1) Office of Budget and Management for the State of North Carolina **(2015-2021)**.
(2022-Present, 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, 2015 through June 30, 2024

Employer	Type of Enterprise	Fiscal Year 2024		
		Employees	Rank	Percentage of Total County Employment
Mountaire Farms of NC Inc.	Mountaire Farms of NC Inc	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 Pembroke	Educational Services	1000+	5	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	1000+	6	> 3.00 %
Wal-Mart Associates Inc.	Retail Trade	1000+	7	>3.00%
Primary Health Choice Inc.	Health Care & Social Assistance	500-999	8	1.5%-3.00%
Food Lion	Retail Trade	250-499	9	1.5%-3.00%
Two Haek Employment Services LLC	Administrative Support	250-499	10	1.5%-3.00%

Employer	Type of Enterprise	Fiscal Year 2023		
		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 %
Wal-Mart Associates Inc.	Retail Trade	1000+	4	> 3.00 %
Campbell Soup Supply Company LLC	Manufacturing	1000+	5	> 3.00 %
Robeson County	Public Administration	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%
McDonalds	Accomodation and Food Services	250-499	9	1.5%-3.00%
Food Lion	Retail Trade	250-499	10	1.5%-3.00%

ROBESON COUNTY, NORTH CAROLINA

Principal Employers For the Year

Fiscal Years Ended June 30, 2015 through June 30, 2024

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, 2015 through June 30, 2024

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, 2015 through June 30, 2024

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, 2015 through June 30, 2024

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
 Construction Values And Bank Deposits
 Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Bank Deposits (in thousands) **	1,363,467	1,423,661	1,440,519	1,427,386	1,262,940	1,061,369	1,027,727	991,536	978,945	972,169
Commercial Construction: ***										
Number of Units	61	50	55	50	54	45	24	45	42	61
Value	40,749,742	18,578,667	11,356,101	23,524,776	29,664,213	23,491,047	5,523,223	49,248,237	66,254,788	24,473,742
Residential Construction: ***										
Number of Units	280	272	202	134	162	122	87	101	72	119
Value	57,946,261	58,848,721	43,802,360	36,905,961	46,390,020	32,026,414	16,914,021	20,266,202	13,977,349	23,700,736

Source : N. C Banking Commission **

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

ROBESON COUNTY, NORTH CAROLINA

Operating Indicators by Function

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
Full-Time County Employees:										
General government	639	657	603	676	1,122	934	737	579	626	603
Public Safety										
Sheriff	122	116	116	105	138	118	122	126	114	111
Civilians	22	22	13	10	17	11	13	13	15	22
JUV	10	10	10	10	10	10	9	10	18	18
Jail	81	83	80	82	6	8	71	59	52	52
Civilians	5	5	9	7	95	76	9	0	0	0
Fire	4	4	4	3	6	4	5	5	5	4
EMS	84	81	59	57	71	59	99	60	55	51
Culture and recreation	9	8	10	10	11	11	14	11	10	11
Water	44	44	43	42	48	46	46	45	45	45
Solid Waste	26	24	18	21	21	18	21	20	19	20
Libraries:										
Number of Libraries	7	7	7	7	7	7	7	7	7	7
Number of Volumes	155,076	126,712	121,880	216,971	236,186	182,467	317,020*	319,526*	668,642*	632,479*
Book Mobile / Transit Van	1	1	1	0	1	1	2	2	1	1
Education:										
Number of Schools	42	42	42	42	40	36	36	36	37	37
Number of Teachers	1,535	1,667	1,668	1,672	1,512	1,426	1,379	1,319	1,344	1,342
Number Students	22,970	23,239	22,593	22,188	24,000	21,064	21,489	20,286	20,307	20,541

* 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Emergency Operations Center (EOC)										
Calls rec'd for Law Enforcement	57,254	67,692	55,090	66,608	67,060	56,180	56,305	71,376	69,932	69,055
Calls rec'd for EMS - Ambulance	21,451	24,247	24,365	24,549	24,244	28,130	33,193	34,769	34,038	34,605
Calls rec'd for Fire	6,710	7,708	6,866	7,394	7,552	7,148	8,391	10,988	9,602	10,242
Fire										
Inspections	196	215	185	194	136	186	228	211	256	269
Number of Stations	32	32	35	33	27	31	28	28	31	25
Number of Firemen and Officers	1,010	1,092	1,036	1,042	832	1,020	816	848	905	755
Solid Waste										
Refuse collected (tons/day)	353.8	397.0	413.6	439.13	126.8	346.1	369.8	400.0	411.2	349.2
Dumpster/Compaction Sites	20	20	21	21	21	21	21	21	21	21
Collection Trucks	7	7	10	10	10	12	14	13	16	16
Culture and recreation										
Field Rentals	268	272	274	271	245	245	158	249	256	238
Community Center admissions	1,606	1,642	1,645	1,638	1,632	1,632	1,294	1,719	1,657	1,591
Water										
New connections	259	270	296	270	280	229	442	411	415	338
Water mains breaks	58	0	21	12	10	18	43	53	46	46
Average daily consumption (millions of gallons)	13.874MGD	14.252MGD	9.941MGD	15.00MGD	17.00 MGD	5.21MGD	11.20MGD	11.02MGD	10.882MGD	10.322MGD

Sources: Various government departments

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

Compliance Section

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

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprises Robeson County's basic financial statements, and have issued our report thereon dated February 14, 2025. 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
February 14, 2025

**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, 2024. 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 \$2,241,800 in federal awards which is not included in the schedule during the year ended June 30, 2024. 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, 2024.

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
February 14, 2025

**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, 2024. 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, 2024.

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
February 14, 2025

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS
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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, 2024

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 No

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>Assistance Listing No.</u>	<u>Names of Federal Program or Cluster</u>
10.557	Special Supplemental Food Program for Women, Infants and Children
93.558	Temporary Assistance for Needy Families (TANF)
93.778	Medical Assistance Program
93.917	Ryan White Care Act

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

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

ROBESON COUNTY, NORTH CAROLINA

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2024

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

State Awards

Internal control over major State 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 State programs: Unmodified

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

Identification of major state programs:

- Program Name
- Essential Single-Family Rehabilitation
- SFHF Maximization
- SC/SA Domiciliary Care
- Public School Building Capital Fund
- SCIF
- Opioid Settlement Fund

Dollar threshold used to determine a State major program \$ 500,000

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

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, 2024



SECTION II. FINANCIAL STATEMENT FINDINGS

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2024

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2024

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



ROBESON COUNTY

Board of Commissioners

Commissioners

John Cummings, Chairman
Pauline Campbell, Vice-Chairman

Wixie Stephens
David Edge

Faline Dial
Lance Herndon

Judy Sampson
Tom Taylor

Kellie Hunt Blue, County Manager

Gary Locklear
County Attorney

Hope Brayboy
Deputy Clerk to the Board

Tammy Freeman
Clerk to the Board

Corrective Action Plan
For the Fiscal Year Ended June 30, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS

None Reported

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS
--

None Reported

ROBESON COUNTY, NORTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2024

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
Federal Awards:						
<u>U.S. Department of Agriculture</u>						
<u>Food and Nutrition Service</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	XXXX	2,155,678	-	-	2,054,517
<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	805,453	-	-	-
Total U.S. Dept. of Agriculture			2,961,131	-	-	2,054,517
<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	510,906	-	-	-
Home investment Partnership	14.239	XXXX	15,000	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Public Health:						
Emergency Solutions Grant Program	14.241	XXXX	113,134	-	-	-
Total U.S. Department of Housing and Urban Development			639,040	-	-	-
<u>U.S. Department of Justice</u>						
Adult Drug Treatment	16.585	XXXX	53,868	-	-	-
Total U.S. Department of Justice			53,868	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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		406,265	-	-	-
State & Community Highway Safety Program	20.600		166,526	-	-	-
Total U.S. Dept. of Transportation			<u>572,791</u>	-	-	-
<u>U.S. Dept. of Homeland Security</u>						
<i>Passed-through the N.C. Department of Public Safety:</i>						
Disaster Grants - Public Assistance (Presidentially)						
Hazard Mitigation Grant - Hurricane Matthew	97.039		19,500	-	-	-
Emergency Preparedness Grant	97.042		27,305	-	-	-
Total U.S. Dept. of Homeland Security			<u>46,805</u>	-	-	-
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget & Management:</i>						
Passed through NC Dept. of Health & Human Services						
Division of Public Health						
Coronavirus State Local Fiscal Recovery Funds	21.027		1,199,947	-	-	-
Total U.S. Dept. of Treasury			<u>1,199,947</u>	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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 & 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	39,569	-	-	-
Maternal and Child Health Federal Consolidated Programs	93.110	XXXX	11,993			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	XXXX	21,586	-	-	-
Family Planning Services	93.217	XXXX	107,550	-	-	-
Immunization Cooperation Agreements	93.268	XXXX	152,476	-	-	-
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	XXXX	60,901	-	-	-
National & State Tobacco Control Program	93.387	XXXX	59,380	-	-	-
Temporary Assistance for Needy Families	93.558	XXXX	37,219			
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	XXXX	509,577	-	-	-
HIV Care Formula Grants - Ryan White Care Act	93.917	XXXX	359,673	-	-	-
HIV Prevention Activities Health Dept. Based	93.940	XXXX	140,533	-	-	-
Collaboration with Academia to Strengthen Public Health	93.967	XXXX	20,137			
Preventive Health & Health Services Block Grant	93.991	XXXX	26,980	-	-	-
Maternal and Child Health Services Block Grant	93.994	XXXX	174,228	4,087	-	-
<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	1,065,024	194,345	-	858,162
Title IV-E Adoption Assistance - Administration	93.659	XXXX	178,952	-	-	178,952
Foster Care	N/A	XXXX	221,553	151,299	-	156,962
Total Foster Care and Adoption Programs Cluster (Note 3)			1,465,529	345,644	-	1,194,076

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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 & 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	63,240	-	-	-
Division of Social Services:						
Temporary Assistance for Needy Families (TANF) Cluster						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	2,141,858	-	-	2,757,510
Division of Social Services:						
Child Support Enforcement	93.563	XXXX	2,676,896	(2,414)	-	1,381,421
Low-Income Home Energy Assistance:						
Administration	93.568	XXXX	258,611	-	-	-
Energy Assistance Payments	93.568	XXXX	-	-	-	-
Crisis Intervention Program	93.568	XXXX	-	-	-	-
LIEAP COVID-19	93.568	XXXX	-	-	-	-
Total Low-Income Home Energy Assistance			258,611	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645	XXXX	(35,437)	39,472	-	-
SSBG	93.667	XXXX	1,067,194	18,928	-	323,736
John Chafee Foster Care Prog. Successful Transition to Adulthood	93.674	XXXX	39,636	9,910	-	-
Independent Living Transition - Direct	93.674	XXXX	3,000	-	-	-

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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 & 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	425,336	-	-	-
Division of Child Development:						
Total Child Care Fund Cluster			425,336	-	-	-
Total Subsidized Child Care Cluster (Note 3)			425,336	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778	XXXX	5,590,519	212,144	-	2,617,785
Total Medical Assistance Program			5,590,519	212,144	-	2,617,785
Division of Social Services:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	190,323	8,750	-	49,477
Total State Children's Insurance Program - N.C. Health Choice			190,323	8,750	-	49,477
Total U.S. Dept. of Health and Human Services			6,206,178	220,894	-	2,667,262
Total Federal Awards			11,679,760	220,894	-	4,721,779

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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
State Awards:						
<u>N.C. Housing Finance Agency:</u>						
Essential Single-Family Rehabilitation		XXXX	-	664,545	-	-
Total N.C. Housing Finance Agency			-	664,545	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
DCD Smart Start		XXXX	-	86,289	-	-
County Funded Programs		XXXX	-	-	-	2,729,786
Foster Care Kinship		XXXX	-	147,223	-	147,223
Non-Allocating County Cost		XXXX	-	-	-	628,512
CWS Adopt Subsidy and Vendor		XXXX	-	458,075	-	146,190
Wrk Frt Non Reimbursable		XXXX	-	-	-	306,822
F/C at Risk Maximization		XXXX	-	18,997	-	9,419
Foster Care at Risk		XXXX	-	9,046	-	(111)
SFHF Maximization		XXXX	-	526,799	-	(13,387)
State Foster Home		XXXX	-	200,246	-	159,062
Extended Foster Care Maximization Non IV-E Programs		XXXX	-	726	-	-
SC/SA Domiciliary Care		XXXX	-	1,096,347	-	1,096,347
Total Division of Social Service			-	2,543,748	-	5,209,863

ROBESON COUNTY, NORTH CAROLINA

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2024

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:						
Food and Lodging Fees		XXXX	-	4,659	-	-
Adolescent Parenting Program		XXXX	-	15,694	-	-
Adolescent Pregnancy Prevention Program		XXXX	-	14,385	-	-
General Communicable Disease Control		XXXX	-	5,172	-	-
Healthy Communities		XXXX	-	22,613	-	-
Child Health		XXXX	-	62,437	-	-
DPH Aid-to-Counties		XXXX	-	136,603	-	-
Family Planning - State		XXXX	-	62,275	-	-
HIV/STD State		XXXX	-	569	-	-
Maternal Health		XXXX	-	55,717	-	-
Nurse Family Partnership		XXXX	-	338,251	-	-
School Nurse Funding Initiative		XXXX	-	225,000	-	-
State Fiscal Recovery Funds		XXXX	-	140,888	-	-
Supporting Women Health Services		XXXX	-	92,069	-	-
Tuberculosis Control		XXXX	-	68,203	-	-
TPPI - Adolescent Pregnancy Prevention Program		XXXX	-	130,828	-	-
Women's Health Service Fund		XXXX	-	1,753	-	-
Total Division of Public Health			-	1,377,116	-	-
Total N. C. Department of Health and Human Services			-	3,920,864	-	5,209,863
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund		XXXX	-	3,080,215	-	-
Total N.C. Dept. of Public Instruction			-	3,080,215	-	-

ROBESON COUNTY, NORTH CAROLINA
Schedule of Expenditures of Federal and State Awards (Continued)
For the Year Ended June 30, 2024

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 Transportation</u>						
Transit Development Program		DOT-11	-	22,341	-	-
Rural Capital Program		DOT-14	-	-	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	129,452	-	-
- ROAP Rural General Public Program		DOT-16CL	-	137,623	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	41,633	-	-
Total ROAP Cluster			-	308,708	-	-
Total N.C. Dept. of Transportation			-	331,049	-	-
<u>N.C. Office of State Budget and Management</u>						
SCIF		XXXX	-	568,331	-	-
<u>N.C. Office of Courts</u>						
Innovative Grant		XXXX	-	46,327	-	-
Other Financial Assistance						
<u>N.C. Dept. of Justice</u>						
Opioid Settlement Fund		XXXX	-	505,840	-	-
Total State Awards			-	9,117,171	-	5,209,863
Total Federal and State Awards			21,095,463	9,338,065	-	9,931,642

ROBESON COUNTY, NORTH CAROLINA

Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2024

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, 2024. 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	\$ 4,474,041	\$ -
Supplemental Nutrition Assistance Program	10.551	80,693,143	-
Temporary Assistance for Needy Families	93.558	954,287	28,283
Adoption Assistance	93.659	1,849,709	448,687
Foster Care - Title IV-E	93.658	908,404	340,086
Medical Assistance Program	93.778	386,802,971	154,641,953
Children's Health Insurance Program	93.767	1,102	263
Child Welfare Services Adoption			458,075
State/County Special Assistance Program			1,096,347

V. OPIOID SETTLEMENT FUND

The NC Department of Justice does not consider Opioid Settlement Funds either Federal or State Financial assistance since they are from a settlement with private major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as "Other Financial Assistance" on the SEFSA, and considered State Awards for State Single audit requirements.