

**ROBESON COUNTY, NORTH CAROLINA**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

County Manager

Kellie Blue

Assistant County Manager

Jason King

Shelton Hill

**Prepared by the Finance Department of Robeson County**

Carla Kinlaw, Finance Director

Lisa Locklear, Assistant Finance Director

Sabrina Tubbs, Internal Auditor

Robbie Sanderson, Finance Accountant Specialist

Theresa Ivey, Accountant Specialist

Catherine Santiago, Accountant Tech V

Sarah Galbreath, Accountant Tech V

Angelique Quattlebaum, Data Clerk

Ashely Love, Financial Data Technician



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## ***Introductory Section***

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

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

January 22, 2021

To the Honorable Lance Herndon, Chairman  
Members of the Board of Commission,  
and Citizens of the County of Robeson

The Comprehensive Annual Financial Report of the County of Robeson, North Carolina for the fiscal year ended 2020 is presented herewith for your review. This report is presented by the management of the County of Robeson, which is responsible for the completeness and reliability of the information included in this report.

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

The County's financial position and results of operations reported in the government-side and fund financial statements and notes to the financial statements have been audited by the independent, certified public accounting firm of W Greene PLLC. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended 2020 is 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, 2020

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

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

### **Description of the County**

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

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

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

Robeson County is strategically located at the intersection of I-95 and I-74, adjoining the South Carolina border. The county is 1.5 hours from the beach and 3.5 hours from the mountains. Fayetteville and Ft. Bragg are 35 minutes north of Lumberton. Other important cities and their distance away include:

- Raleigh - 1.5 hours
- Washington, D.C. - 5.0 hours
- Miami, Florida - 9.0 hours
- New York, N.Y. - 9.0 hours

Lumber River State Park runs through a large portion of the county.

Robeson County is home to a number of important industries, including: Campbell Soup, Mountaire Farms, Elkay, Quickie Manufacturing, Steven Roberts Original Desserts, LLC, Comtech Park (over 1,000 jobs), Trinity Foods, Cape Fear Arsenal, Due Process Stable Trading, LLC, Flo-Tile, Titan Flow Control and Johnson Brothers Asphalt.

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. 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 recently signed a two dual degree programs with NC State University to partner in the areas of Engineering and Veterinarian Medicine. This program will serve as a pipeline to prepare undergraduates at UNCP for a career at NC State, one of the top veterinary schools in the nation. The agreement will establish the first-ever UNC System Veterinary Education Access Scholars Program. UNCP also was recently ranked as one of the top 10 online schools in the state. St. Andrews College in Laurinburg is 35 minutes from Lumberton, as is Fayetteville State University in Fayetteville.

Medical facilities include Southeastern Health, Department of Veteran Affairs Clinic and East Carolina University opened a new dental school clinic in 2014. During 2015 Southeastern Health Park opened its new outpatient facility which includes the ambulatory surgical center as well as a comprehensive orthopedic center, gastroenterology center, pre-admission testing, anesthesia/pain management center, outpatient rehabilitation and retail space. The Robeson County Health Department which was the first rural county health department (established in 1912) was awarded four new grants in March of 2016 totaling an excess of \$1.4 million.

Fire protection is provided by 34 fire departments. Lumberton is the only municipality that provides full-time paid staff.

## **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: Sheriff's Office, 911 Communications, Water Department, Fire Marshal, Parks & Recreation, Health, Social Services, EMS, and Planning and Zoning. 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 county.

The Robeson County area includes intersection of I-95 and I-74 in southeastern North Carolina. Those interstate corridors should be a tremendous asset as we ease out of tough economic times.

Industrial and Business Recruitment is handled by the County's Economic Development Office. For 2018-2019, companies have invested/obligated approximately 330 million in new economic growth along with gaining or retaining 350 jobs. Piedmont Natural Gas LNG facility (\$265 million investment, 12 new jobs), Big Brother Energy facility (\$5 million investment, 16 new jobs), Active Energy Group (\$50 million investment, 55 new jobs), Campbell Soup expansion (\$2.1 million, create 15 new jobs), Rempac Foam Expansion Investment (11.3 million, retention of 200 jobs, creating additional 25 jobs) and SAMS club e-commerce center (5 million, 125 jobs), Graphic Packaging expansion 10 million and creation of 20 jobs). There are a number of on-going project developments and expansions currently in negotiations, as we are still in FY 19-20. The County continues to develop existing and future industrial sites throughout the County. In partnership with the City of Lumberton, a new industrial park was approved end of calendar year 2020.

Robeson County operates a county water system with over 1,600 miles of lines and over 24,000 customers. The good water system is one of the reasons some of our industry came to the county. New elevated tanks and well sites continue to be needed. A new water tank was constructed in Lumber Bridge. The county is not in the sewer business but many of our municipalities provide that service, including: Lumberton, Pembroke, Maxton, Red Springs, Rowland, Fairmont, (regional) Parkton and St. Pauls.

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

The unemployment rate is 11.2% for 2020 which has increased from the previous year.

The county provides a landfill off N.C. Highway 20 about four miles east of St. Pauls. Life in the landfill is currently about 60 years. Compaction stations and container sites are strategically located around the county to serve rural residents. There are two generators which are powered by methane gas from the landfill. The electricity generated is sold to local utility companies. In addition, the Dominion Natural Gas Pipeline 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 for residential. Pembroke has also seen a huge increase in growth because of increased enrollment at UNC-P.

Agriculture continues to be an important part of the county's economy and culture. Corn, soybeans and tobacco are huge but tobacco production has dropped to 50% of what it was 60 years ago.

We continue to see significant growth in the County's E-911 Communications department. Under the county manager's direction, the cities of Red Springs and Fairmont joined our 911 Center in 2013. Improvements assist our firefighters, paramedics, and law enforcement officers, in providing the highest level of service. Robeson County's new Emergency Operations Center (EOC) opened its doors in 2011 fully staffed and operational. The new facility houses E-911 Communications, Emergency Services, and the EOC in one safe location. Upcoming projects include a new 911 Emergency Backup Center. The Center will serve as an alternative location for the County to have as backup to aid in the time of emergency needs. We anticipate the facility to be operational in 2021. In addition, the County plans to begin conversion of the Sheriff's Department over to the NC Viper Radio System for daily operations. Once completed, departments of EMS, Fire, and Sheriff will be able to communicate effectively over the same network; allowing full-scale interoperability to occur. The "One" Stop County Facility, comprised of the former Department of Social Services building, houses departments of, Planning, Inspections, Environmental Health, Tax, Juvenile and Guardian Ad-Litem. The Board of Elections office opened in 2014 which also houses Juvenile Court Services.

The Department of Social Services has operated in a LEED certified 105,000 square foot modern facility since 2011. It houses nearly 400 employees in a LEED certified, state of the art building. This facility is fully operational now and we're seeing benefits due to increased efficiency.

The Robeson County Administration Center (RCAC) is the newest construction added to the County facilities. What was previously the BB&T Bank, has been renovated and is completely operational. The building is centrally located in historical downtown Lumberton, directly behind the Robeson County Court House. Although the COVID-19 Pandemic was ongoing, the County was diligent in securing occupancy by May 2020. Professionally, the RCAC building houses the County's administrative team and

departments of Veterans, Computer Operations, Tax, and Register of Deeds. The consolidation of these departments benefits the organization by decreasing the utility and rent expenses of multiple buildings and by providing a central location for various services

## **FINANCIAL INFORMATION**

During the current fiscal year, the county's financial policy approved reducing expenses that were not detrimental to the operations of county government while maintaining a conservative approach to revenues. The implementation of the county-wide health clinic and pharmacy for employees was established and expanded with hopes of reducing health care costs as well as post-employment benefits. The county policy still remains for governmental activities as a pay as you go basis.

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

County Bond Rating upgraded to A+ in 2013 and remains unchanged.

## **AWARDS AND ACKNOWLEDGEMENTS**

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

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance and administration department. We wish to express our appreciation to all members of the department 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 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 Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Merrill*

Executive Director/CEO



## Robeson County, North Carolina Board of County Commissioners 2019 - 2020



**Lance Herndon**  
Chairman  
District 8



**Faline Dial**  
Vice Chairman  
District 4



**Jerry L. Stephens, Sr.**  
District 1



**Pauline Campbell**  
District 2



**Roger Oxendine**  
District 3



**Raymond Cummings**  
District 5

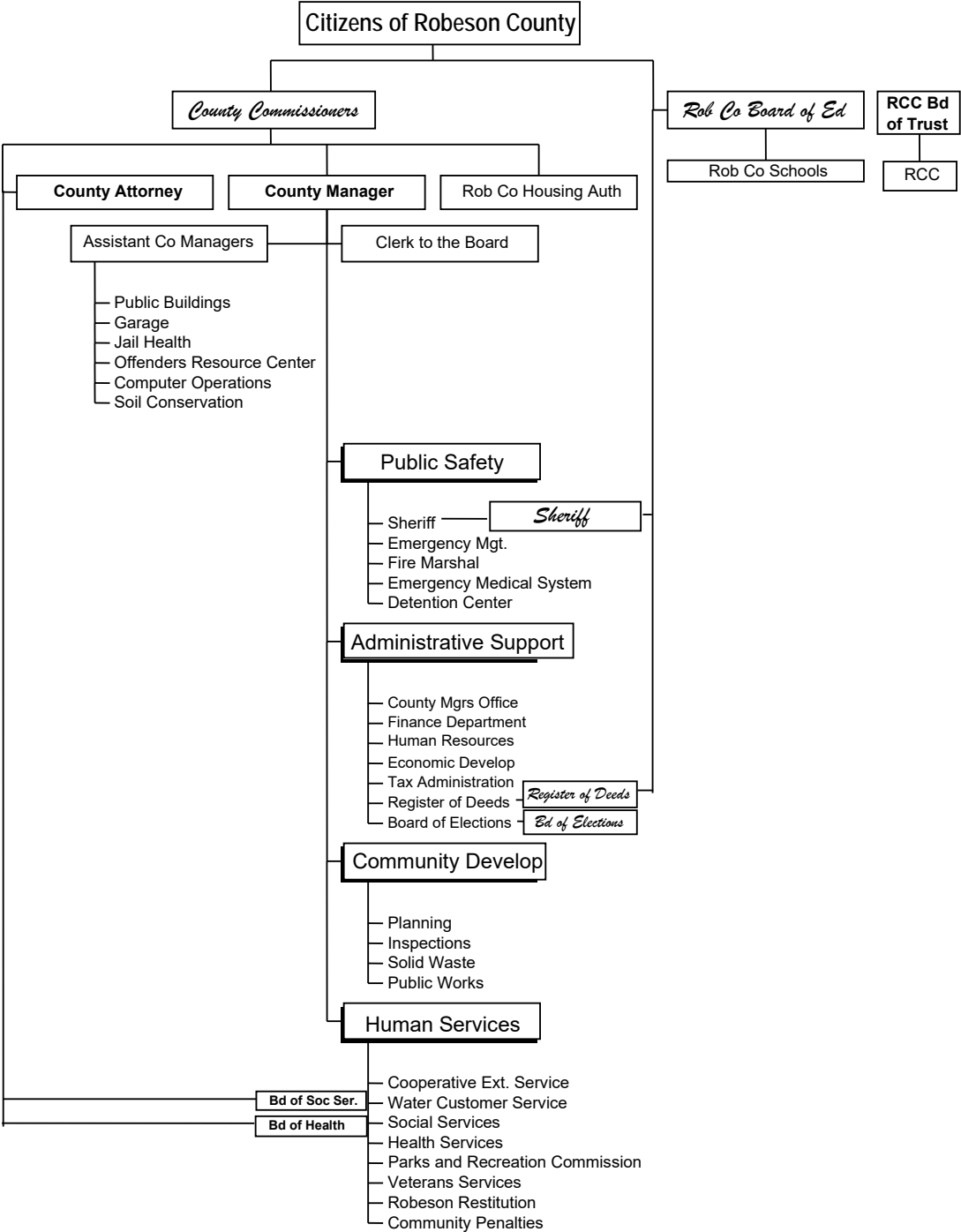


**David Edge**  
District 6



**Tom Taylor**  
District 7

Robeson County Government Organizational Structure





## ***Financial Section***

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## **Independent Auditor's Report**

To the Board of County Commissioners  
Robeson County, North Carolina

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina as of June 30, 2020, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and the Fire District Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, the Register of Deeds' Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and County Contributions, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary and Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021 on our consideration of Robeson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robeson County's internal control over financial reporting and compliance.

**W GREENE PLLC**

Whiteville, North Carolina  
January 22, 2021

## 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, 2020. 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

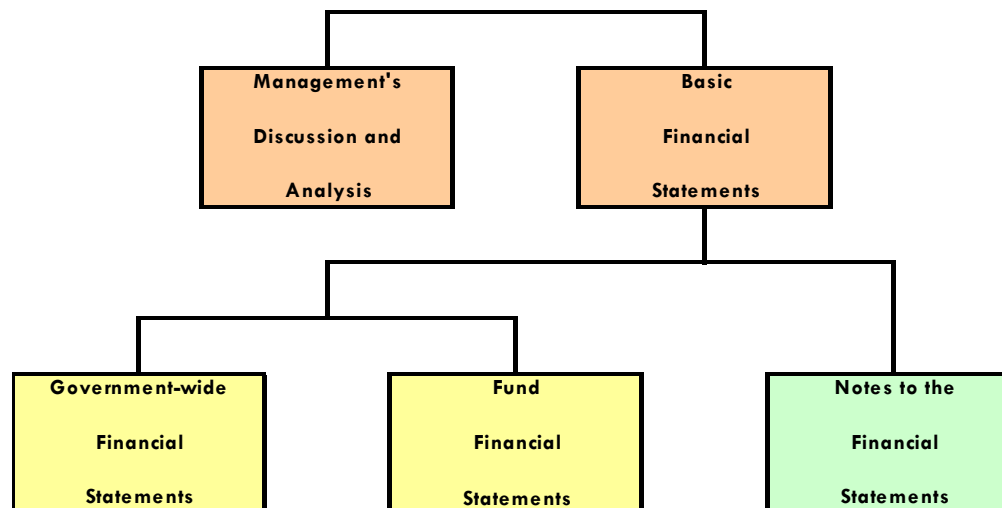
- The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$36,147,826(net position).
- The government's total net position decreased by \$2,253,044 due to decreases in the business type activities net position.
- As of the close of the current fiscal year, Robeson County's governmental funds reported combined ending fund balances of \$51,925,325, an increase of \$13,587,329 in comparison with the prior year.
- At the end of the current fiscal year, fund balance available for the General Fund was \$37,909,918, or 29.87 percent of total general fund expenditures for the fiscal year.
- Robeson County's total debt increased by \$22,466,717 during the current fiscal year, which consists of renovations to the new Robeson County Administration Center.

### 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



### 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)

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

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

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

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

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 63 through 116 of this report.

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

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows by \$36,147,826 as of June 30, 2020. The County's net position decreased by \$2,253,044 for the fiscal year ended June 30, 2020. However, the largest portion (135.87%) reflects the County's investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt still outstanding that was issued to acquire those items. Robeson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Robeson County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Robeson County's net position \$13,245,907 (36.64%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (-72.51%) or negative \$26,209,237 is unrestricted.

## Management's Discussion and Analysis (Continued)

### Robeson County's Net Position

Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 67,670,329	\$ 54,790,844	\$ 20,168,785	\$ 17,675,048	\$ 87,839,114	\$ 72,465,892
Capital assets	50,549,327	42,721,813	40,936,486	46,100,746	91,485,813	88,822,559
Deferred outflows of resources	14,048,498	12,388,671	882,941	1,118,181	14,931,439	13,506,852
Total assets and deferred outflows of resources	132,268,154	109,901,328	61,988,212	64,893,975	194,256,366	174,795,303
Long-term liabilities outstanding	120,389,662	94,903,703	30,641,208	29,047,954	151,030,870	123,951,657
Other liabilities	867,726	4,402,704	1,728,458	2,851,728	2,596,184	7,254,432
Deferred inflows of resources	4,199,037	4,845,176	282,449	343,168	4,481,486	5,188,344
Total liabilities and deferred inflows of resources	125,456,425	104,151,583	32,652,115	32,242,850	158,108,540	136,394,433
Net position:						
Net investment in capital assets	18,304,245	27,172,959	30,808,911	34,750,932	49,113,156	61,923,891
Restricted	13,243,907	32,078,172	-	-	13,243,907	32,078,172
Unrestricted	(24,736,423)	(53,499,386)	(14,728,141)	(2,099,807)	(26,209,237)	(55,599,193)
Total net position	\$ 6,811,729	\$ 5,751,745	\$ 29,336,097	\$ 32,651,125	\$ 36,147,826	\$ 38,402,870

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 94.63%, compared to 94.58% in prior year
- Increased charges for services revenue due to Self-Insured Employee Health Insurance
- Management's proactive stance on monitoring spending across County departments to ensure compliance with the budget

## Management's Discussion and Analysis (Continued)

### Robeson County's Changes in Net Position

Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 13,889,495	\$ 12,027,725	\$ 22,477,974	\$ 25,860,859	\$ 36,367,469	\$ 37,888,584
Operating grants and contributions	33,141,036	38,898,893	1,354,650	1,102,153	34,495,686	40,001,046
Capital grants and contributions	-	-	407,265	135,677	407,265	135,677
General Revenues						
Property taxes	60,491,670	60,761,707	-	-	60,491,670	60,761,707
Local Option sales taxes	26,394,913	25,926,407	-	-	26,394,913	25,926,407
Other taxes	194,686	169,162	286,901	275,956	481,587	445,118
Other	503,481	5,854,308	235,697	226,452	739,178	6,080,760
Total revenues	134,615,281	143,638,202	24,762,487	27,601,097	159,377,768	171,239,299
Expenses:						
Governing body	17,279,430	21,630,415	-	-	17,279,430	21,630,415
Public Safety	38,179,067	34,785,700	-	-	38,179,067	34,785,700
Economic and Physical Development	12,237,404	10,410,244	-	-	12,237,404	10,410,244
Human Services	42,155,480	51,276,875	-	-	42,155,480	51,276,875
Cultural and Recreation	4,326,025	4,313,773	-	-	4,326,025	4,313,773
Education	18,303,852	19,220,239	-	-	18,303,852	19,220,239
Interest on Long-Term Debt	1,072,039	1,160,127	-	-	1,072,039	1,160,127
Water	-	-	16,288,096	13,513,594	16,288,096	13,513,594
Solid Waste	-	-	9,471,442	6,823,758	9,471,442	6,823,758
Housing	-	-	2,317,977	2,116,308	2,317,977	2,116,308
Total expenses	133,553,297	142,797,373	28,077,515	22,453,660	161,630,812	165,251,033
Increase(Decrease) in net position before transfers	1,061,984	840,829	(3,315,028)	5,147,437	(2,253,044)	5,988,266
Transfers	-	-	-	-	-	-
Change in net position	1,061,984	840,829	(3,315,028)	5,147,437	(2,253,044)	5,988,266
Net position, July 1 (consolidated)	5,749,745	4,908,916	32,651,125	27,503,688	38,400,870	32,412,604
Net position, June 30	\$ 6,811,729	\$ 5,749,745	\$ 29,336,097	\$ 32,651,125	\$ 36,147,826	\$ 38,400,870

**Governmental activities:** Governmental activities increased the County's net position by \$1,061,981, thereby accounting for 47.14% of the total growth in the net position of Robeson County. Key elements of this increase are as follows:

- Increase in revenues
- Maintaining the County's high tax collection rate of 94.63%

## Management's Discussion and Analysis (Continued)

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**Business-type activities:** Business-type activities decreased the County's net position by \$3,315,028, thereby accounting for -147.14% of the total growth in the government's net position. Key elements of this decrease are as follows:

- Expense increases that help cover the cost of providing the service
- Continued diligence in water and solid waste revenue collection and resolution of delinquent accounts

### Financial Analysis of the County's Funds

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

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

The general fund is the chief operating fund of Robeson County. At the end of the current fiscal year, Robeson County's fund balance available in the General Fund was \$37,909,918, while total fund balance reached \$48,383,821. The County currently has an available fund balance of 29.87% of general fund expenditures, while total fund balance represents 38.12% of that same amount.

At June 30, 2020, the governmental funds of Robeson County reported a combined fund balance of \$51,925,325, an increase of \$13,587,329 from last year. Included in this change in fund balance is an increase in fund balance in the General Fund, and a decrease in fund balance in the Special Revenue Funds. The majority of this increase in the General Fund can be attributed to an increase in governmental revenues.

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

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

**Proprietary Funds.** Robeson County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the business-type activities at the end of the fiscal year amounted to negative \$1,472,814. 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, 2020, totals \$91,485,813 (net of accumulated depreciation). These assets include buildings, land, and equipment.

Major capital asset transactions during the year include:

- Addition of construction in progress on Water and Solid Waste facilities and systems
- Construction on Administration Center Building

#### Robeson County's Capital Assets

Figure 4

(Net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,837,660	\$ 2,837,660	\$ 2,406,723	\$ 2,406,723	\$ 5,244,383	\$ 5,244,383
Buildings	42,461,770	30,193,795	1,361,358	1,453,693	43,823,128	31,647,488
Equipment and Vehicles	5,249,897	2,272,092	1,270,453	3,239,858	6,520,350	5,511,950
Construction in Progress	-	7,418,266	471,920	372,315	471,920	7,790,581
Infrastructure	-	-	-	-	-	-
Plant and Distribution Systems	-	-	35,426,032	38,628,157	35,426,032	38,628,157
Total	\$ 50,549,327	\$ 42,721,813	\$ 40,936,486	\$ 46,100,746	\$ 91,485,813	\$ 88,822,559

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, 2020, Robeson County had total long-term debt outstanding of \$151,030,870. Of this, 6.70% is debt backed by the full faith and credit of Robeson County.

### Robeson County's Outstanding Debt Installment Purchases

Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Installment purchases	\$ 33,736,519	\$ 19,048,854	\$ -	\$ -	\$ 33,736,519	\$ 19,048,854
General Obligation Debt		-	10,127,575	11,349,814	10,127,575	11,349,814
Qualified School Construction Bonds	2,392,166	2,827,106	-	-	2,392,166	2,827,106
Qualified Zone Academy Bonds	1,466,669	1,733,335	-	-	1,466,669	1,733,335
Accrued Landfill Closure and Postclosure Care Costs		-	14,835,716	13,394,142	14,835,716	13,394,142
Compensated Absences	4,995,326	4,340,389	430,005	374,206	5,425,331	4,714,595
Total Pension Liability (LEOSSA)	3,627,003	3,398,967	-	-	3,627,003	3,398,967
Net Pension Liability (LGERs)	15,746,691	14,413,233	985,122	1,367,348	16,731,813	15,780,581
Net OPEB Liability	58,425,288	52,487,219	4,262,790	3,829,540	62,688,078	56,316,759
Total	\$ 120,389,662	\$ 98,249,103	\$ 30,641,208	\$ 30,315,050	\$ 151,030,870	\$ 128,564,153

Robeson County's total debt increased by \$22,466,717 during the past fiscal year, primarily due to an increase in installment purchase debt and 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 \$573,918,818. Robeson County does not have any authorized but un-issued debt at June 30, 2020.

Additional information regarding Robeson County's long-term debt can be found in Note II beginning on page 106 of this report.

## Management's Discussion and Analysis (Continued)

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### Budget Highlights for the Fiscal Year Ending June 30, 2021

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

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

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

### Requests for Information

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

Carla Kinlaw  
Finance Director  
701 North Elm Street  
Lumberton, NC 28358  
Telephone: (910) 671-3029  
Fax: (910) 671-3010  
Email: [Carla.kinlaw@co.roberson.nc.us](mailto:Carla.kinlaw@co.roberson.nc.us)



## ***Basic Financial Statements***

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ROBESON COUNTY, NORTH CAROLINA  
Statement of Net Position  
June 30, 2020

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and Investments	\$ 38,417,674	\$ 14,887,202	\$ 53,304,876	\$ 487,960
Restricted Cash and Cash Equivalents	4,261,441	-	4,261,441	163,642
Accounts Receivables (Net):	16,622,457	4,633,362	21,255,819	-
Prepaid Insurance	-	34,773	34,773	-
Due from Other Funds	(567,511)	567,511	-	-
Due from Other Governments	8,794,268	22,626	8,816,894	-
Inventory	-	23,311	23,311	-
Net Pension Asset	142,000	-	142,000	-
Capital Assets				
Land, Nondepreciable Improvements, and Construction in Progress	2,837,660	2,878,643	5,716,303	14,230
Other Capital Assets, Net of Depreciation	47,711,667	38,057,843	85,769,510	103,500
Total Capital Assets	50,549,327	40,936,486	91,485,813	117,730
<b>Total Assets</b>	<b>118,219,656</b>	<b>61,105,271</b>	<b>179,324,927</b>	<b>769,332</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 14,048,498</b>	<b>\$ 882,941</b>	<b>\$ 14,931,439</b>	<b>\$ 150,753</b>

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

**ROBESON COUNTY, NORTH CAROLINA**  
Statement of Net Position (Continued)  
June 30, 2020

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	\$ 867,726	\$ 463,515	\$ 1,331,241	\$ 7,754
Unearned Revenue	-	4,664	4,664	-
Customer Deposits	(0)	1,260,279	1,260,279	-
Noncurrent Liabilities:				
Due Within One year	4,565,502	1,297,294	5,862,796	-
Due in More Than One year	38,025,178	24,096,002	62,121,180	57,053
Net Pension Liability - LGERS	15,746,691	985,122	16,731,813	236,225
Total Pension Liability - LEOSSA	3,627,003	-	3,627,003	-
Total OPEB Liability	58,425,288	4,262,790	62,688,078	-
<b>Total Liabilities</b>	<b>121,257,388</b>	<b>32,369,666</b>	<b>153,627,054</b>	<b>301,032</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>4,199,037</b>	<b>282,449</b>	<b>4,481,486</b>	<b>-</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	18,304,245	30,808,911	49,113,156	117,730
Restricted for:				
Stabilization by State Statute	10,473,903	-	10,473,903	-
Genealogy	-	-	-	24,187
Books	-	-	-	40,430
Capital Funds	-	-	-	99,025
School Capital Outlay	504,721	-	504,721	-
E-911	2,265,283	-	2,265,283	-
Unrestricted	(24,736,423)	(1,472,814)	(26,209,237)	337,681
<b>Total Net Position</b>	<b>\$ 6,811,729</b>	<b>\$ 29,336,097</b>	<b>\$ 36,147,826</b>	<b>\$ 619,053</b>

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, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 17,279,430	\$ 92,057	\$ -	\$ -
Public Safety	38,179,067	13,421,950	-	-
Economic and Physical Development	12,237,404	-	-	-
Human Services	42,155,480	-	33,141,036	-
Cultural and Recreation	4,326,025	375,488	-	-
Education	18,303,852	-	-	-
Interest on Long-Term Debt	1,072,039	-	-	-
Total Governmental Activities	133,553,297	13,889,495	33,141,036	-
Business-Type Activities:				
Water	16,288,096	14,003,541	-	-
Solid Waste	9,471,442	7,693,879	-	-
Housing	2,317,977	780,554	1,354,650	407,265
Total Business-Type Activities	28,077,515	22,477,974	1,354,650	407,265
Total Primary Government	161,630,812	36,367,469	34,495,686	407,265

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, 2020

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Primary Government:				
Governmental Activities:				
General Government	\$ (17,187,373)	\$ -	\$ (17,187,373)	\$ -
Public Safety	(24,757,117)	-	(24,757,117)	-
Economic and Physical Development	(12,237,404)	-	(12,237,404)	-
Human Services	(9,014,444)	-	(9,014,444)	-
Cultural and Recreation	(3,950,537)	-	(3,950,537)	-
Education	(18,303,852)	-	(18,303,852)	-
Interest on Long-Term Debt	(1,072,039)	-	(1,072,039)	-
Total Governmental Activities	(86,522,766)	-	(86,522,766)	-
Business-Type Activities:				
Water	-	(2,284,555)	(2,284,555)	-
Solid Waste	-	(1,777,563)	(1,777,563)	-
Housing	-	224,492	224,492	-
Total Business-Type Activities	-	(3,837,626)	(3,837,626)	-
Total Primary Government	(86,522,766)	(3,837,626)	(90,360,392)	-

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, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component Units:</b>				
Library	\$ 1,379,584	\$ 16,007	\$ 1,216,667	\$ -
<b>Total Component Units</b>	<b>\$ 1,379,584</b>	<b>\$ 16,007</b>	<b>\$ 1,216,667</b>	<b>\$ -</b>

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, 2020

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
Functions/Programs	Governmental Activities	Business-Type Activities	Total	
<b>Component Units:</b>				
Library	\$ -	\$ -	\$ -	\$ (146,910)
<b>Total Component Units</b>	-	-	-	(146,910)
<b>General Revenues:</b>				
Property Taxes, Levied for General Purpose	60,491,670	-	60,491,670	-
Local Option Sales Tax	26,394,913	-	26,394,913	-
Other Taxes and Licenses	194,686	286,901	481,587	-
Investment Earnings	420,033	5,091	425,124	771
Miscellaneous	83,448	230,606	314,054	36,287
<b>Transfers</b>	-	-	-	-
<b>Total General Revenues and Transfers</b>	87,584,750	522,598	88,107,348	37,058
<b>Change in Net Position</b>	1,061,984	(3,315,028)	(2,253,044)	(109,852)
<b>Net Position - Beginning, previously reported</b>	5,749,745	32,651,125	38,400,870	728,905
<b>Restatement</b>	-	-	-	-
<b>Net Position - Beginning, restated</b>	5,749,745	32,651,125	38,400,870	728,905
<b>Net Position - End of Year</b>	\$ 6,811,729	\$ 29,336,097	\$ 36,147,826	\$ 619,053

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

ROBESON COUNTY, NORTH CAROLINA  
Balance Sheet  
Governmental Funds  
June 30, 2020

	Major Funds			Non-Major	
	General	Fire District Fund	Capital Reserve Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 38,036,386	\$ 381,288	\$ -	\$ -	\$ 38,417,674
Restricted Cash	504,721	-	1,491,437	2,265,283	4,261,441
Receivables (Net):					
Ad Valorem Taxes	10,760,376	1,705,881	-	-	12,466,257
Interest	1,119,062	-	-	-	1,119,062
Other	345,357	-	-	-	345,357
Due from Other Funds	3,901,030	-	-	-	3,901,030
Due from Other Governments	5,108,454	-	-	3,685,814	8,794,268
<b>Total Assets</b>	<b>\$ 59,775,386</b>	<b>\$ 2,087,169</b>	<b>\$ 1,491,437</b>	<b>\$ 5,951,097</b>	<b>\$ 69,305,089</b>

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

ROBESON COUNTY, NORTH CAROLINA  
Balance Sheet (Continued)  
Governmental Funds  
June 30, 2020

	Major Funds			Non-Major	
	General	Fire District Fund	Capital Reserve Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES</b>					
Accounts Payable and Accrued Liabilities	\$ 63,678	\$ 381,288	\$ -	\$ -	\$ 444,966
Due to Other Funds	567,511	-	495,229	3,405,801	4,468,541
<b>Total Liabilities</b>	<b>631,189</b>	<b>381,288</b>	<b>495,229</b>	<b>3,405,801</b>	<b>4,913,507</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Prepaid Taxes	-	-	-	-	-
Property Taxes Receivable	10,760,376	1,705,881	-	-	12,466,257
<b>Total Deferred Inflows of Resources</b>	<b>10,760,376</b>	<b>1,705,881</b>	<b>-</b>	<b>-</b>	<b>12,466,257</b>
<b>FUND BALANCES</b>					
Restricted					
State Statute	10,473,903	-	-	-	10,473,903
School Capital Outlay	504,721	-	-	-	504,721
Public Buildings	-	-	-	-	-
E-911	-	-	-	2,265,283	2,265,283
Assigned					
Subsequent Year's Expenditures:	-	-	-	-	-
Public Buildings	-	-	996,208	280,013	1,276,221
Unassigned	37,405,197	-	-	-	37,405,197
<b>Total Fund Balances</b>	<b>48,383,821</b>	<b>-</b>	<b>996,208</b>	<b>2,545,296</b>	<b>51,925,325</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 59,775,386</b>	<b>\$ 2,087,169</b>	<b>\$ 1,491,437</b>	<b>\$ 5,951,097</b>	<b>\$ 69,305,089</b>

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

**ROBESON COUNTY, NORTH CAROLINA**

Balance Sheet (Continued)

Governmental Funds

June 30, 2020

		<b>Total Governmental Funds</b>
<hr/>		
Amounts reported for governmental activities in the statement of position are different because:		
Total fund balances - governmental funds		\$ 51,925,325
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical costs	\$ 85,824,188	
Accumulated depreciation	<u>(35,274,861)</u>	50,549,327
Net Pension Asset	<u>142,000</u>	142,000
Contributions to pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position	<u>4,125,991</u>	4,125,991
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	<u>176,872</u>	176,872
Other long-term assets (accrued interest receivable from taxes) are not available to pay for current-period expenditures and therefore are unavailable in the funds.	<u>2,691,781</u>	2,691,781
Deferred inflows of resources for taxes	<u>12,466,257</u>	12,466,257
Pension Related Deferrals	<u>5,199,502</u>	5,199,502
OPEB related deferrals	<u>347,096</u>	347,096
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(422,760)	
Qualified school construction bonds	(2,392,166)	
Qualified zone academy bonds	(1,466,669)	
Installment notes	(33,736,519)	
Compensated absences	(4,995,326)	
Net OPEB Liability	(58,425,288)	
Net pension liability	(15,746,691)	
Total pension liability	<u>(3,627,003)</u>	(120,812,422)
<b>Net position of governmental activities</b>		<u><u>\$ 6,811,729</u></u>

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

**ROBESON COUNTY, NORTH CAROLINA**

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

## Governmental Funds

For the Year Ended June 30, 2020

	Major Funds			Non-Major	
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Ad Valorem Taxes	\$ 55,675,529	\$ 5,395,535	\$ -	\$ -	\$ 61,071,064
Local Option Sales Taxes	26,394,913	-	-	-	26,394,913
Other Taxes and Licenses	194,686	-	-	-	194,686
Unrestricted Intergovernmental	92,057	-	-	-	92,057
Permits and Fees	1,130,019	-	-	-	1,130,019
Sales and Services	12,342,223	-	-	325,196	12,667,419
Restricted Intergovernmental	31,709,546	-	-	12,810,420	44,519,966
Investment Earnings	419,847	-	186	-	420,033
Miscellaneous	83,448	-	-	-	83,448
<b>Total Revenues</b>	<b>128,042,268</b>	<b>5,395,535</b>	<b>186</b>	<b>13,135,616</b>	<b>146,573,605</b>
<b>Expenditures</b>					
Current					
Governing Body	813,293	-	-	-	813,293
Administration	901,488	-	-	-	901,488
Personnel	347,085	-	-	-	347,085
Purchasing & Safety	23,500	-	-	-	23,500
Wellness	1,857,453	-	-	-	1,857,453
Finance	755,527	-	-	-	755,527
Computer Operations	561,107	-	-	-	561,107
Tax Administration	2,789,861	-	-	-	2,789,861
County Attorney	506,095	-	-	-	506,095
Court Facilities	686,350	-	-	-	686,350
Elections	813,897	-	-	-	813,897
Register of Deeds	559,232	-	-	-	559,232
Non Departmental	2,239,925	-	-	-	2,239,925
Central Garage	1,422,167	-	-	-	1,422,167
Public Buildings	1,583,503	-	-	10,635,940	12,219,443
Sheriff	11,825,850	-	-	-	11,825,850
Juvenile Outreach Program	792,470	-	-	-	792,470
Communications	2,063,634	-	-	-	2,063,634
Jail	6,299,993	-	-	-	6,299,993
Jail Health Services	1,412,139	-	-	-	1,412,139
Emergency Management	329,659	-	-	-	329,659

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, 2020

	Major Funds			Non-Major	
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Expenditures (Continued)</b>					
Current					
Fire Marshall	\$ 242,417	\$ -	\$ -	\$ -	\$ 242,417
Inspections	685,257	-	-	-	685,257
Coroner	230,400	-	-	-	230,400
Emergency Medical Services	5,523,293	-	-	-	5,523,293
Animal Control	561,747	-	-	-	561,747
Planning Board	-	-	-	-	-
Development Commission	261,357	-	-	-	261,357
Cooperative Extension	507,158	-	-	-	507,158
Soil Conservation	355,313	-	-	-	355,313
General Health	11,114,478	-	-	-	11,114,478
Health Programs	831,499	-	-	-	831,499
Home Health	1,149,201	-	-	-	1,149,201
Social Services	30,222,873	-	-	-	30,222,873
Veteran Service Officer	138,155	-	-	-	138,155
Rob Restitution Program	78,793	-	-	-	78,793
Criminal Justice Partner Grant	617,878	-	-	-	617,878
Teen Court and Youth Services	13,738	-	-	-	13,738
Schools	18,303,852	-	-	-	18,303,852
SEATS	1,191,422	-	-	-	1,191,422
Parks & Recreation	2,037,450	-	-	-	2,037,450
Recreation Special	167,663	-	-	-	167,663
Special Appropriation	7,376,178	-	-	-	7,376,178
Fire Department(s)	-	5,395,535	-	-	5,395,535
E-911	-	-	-	480,321	480,321
Debt Service					
Principal	2,911,361	-	-	-	2,911,361
Interest	1,124,193	-	-	-	1,124,193
Capital Outlay					
Computer Operations	131,787	-	-	-	131,787
Central Garage	525,411	-	-	-	525,411
Public Buildings	141,000	-	-	-	141,000
Sheriff	29,983	-	-	-	29,983
Jail	98,206	-	-	-	98,206

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, 2020

	Major Funds			Non-Major	
	General Fund	Fire District Fund	Capital Reserve Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Expenditures (Continued)</b>					
Capital Outlay					
Social Services	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Emergency Medical Services	179,536	-	-	-	179,536
Animal Control	23,242	-	-	-	23,242
SEATS	350,276	-	-	-	350,276
General Health	76,311	-	-	-	76,311
Parks and Recreation	1,100,500	-	-	-	1,100,500
Capital Reserve Fund	-	-	6,435,744	-	6,435,744
<b>Total Expenditures</b>	<b>126,936,156</b>	<b>5,395,535</b>	<b>6,435,744</b>	<b>11,116,261</b>	<b>149,883,696</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,106,112</b>	<b>-</b>	<b>(6,435,558)</b>	<b>2,019,355</b>	<b>(3,310,091)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers from Other Funds	-	-	-	138,687	138,687
Transfers to Other Funds	(138,687)	-	-	-	(138,687)
Installment Purchase Obligation Issued	-	-	16,897,420	-	16,897,420
<b>Total Other Financing Sources (Uses)</b>	<b>(138,687)</b>	<b>-</b>	<b>16,897,420</b>	<b>138,687</b>	<b>16,897,420</b>
<b>Net Change in Fund Balance</b>	<b>967,425</b>	<b>-</b>	<b>10,461,862</b>	<b>2,158,042</b>	<b>13,587,329</b>
<b>Fund Balance - Beginning of Year</b>	<b>47,416,396</b>	<b>-</b>	<b>(9,465,654)</b>	<b>387,254</b>	<b>38,337,996</b>
Prior Period Adjustment	-	-	-	-	-
<b>Fund Balance - Beginning of Year, Restated</b>	<b>47,416,396</b>	<b>-</b>	<b>(9,465,654)</b>	<b>387,254</b>	<b>38,337,996</b>
<b>Fund Balance - End of Year</b>	<b>\$ 48,383,821</b>	<b>\$ -</b>	<b>\$ 996,208</b>	<b>\$ 2,545,296</b>	<b>\$ 51,925,325</b>

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, 2020

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

Net changes in fund balances - total governmental funds		\$ 13,587,329
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay expenditures which were capitalized	\$ 9,499,594	
Depreciation expense	(1,672,080)	7,827,514
Contributions to pension plan in the current fiscal year are not included on the Statement of Activities	4,125,991	4,125,991
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	176,872	176,872
Contributions and pension administration costs for OPEB are deferred outflows of resources on the Statement of Net Position	-	-
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	(453,177)	
Interest earned on ad valorem taxes	(126,217)	(579,394)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Increase in accrued interest payable	52,154	
Debt issuance	(16,897,420)	
Debt retirement	2,911,361	(13,933,905)
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:	(10,142,423)	(10,142,423)
Total changes in net position of governmental activities		\$ 1,061,984

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

**ROBESON COUNTY, NORTH CAROLINA**

## General Fund

## Statement of Revenues, Expenditures, and Changes in Fund Balance

## Budget and Actual

For the Fiscal Year Ended June 30, 2020

	General Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Ad Valorem Taxes	\$ 53,182,131	\$ 52,282,131	\$ 55,675,529	\$ 3,393,398
Local Option Sales Taxes	23,725,000	24,816,881	26,394,913	1,578,032
Other Taxes and Licenses	-	132,000	194,686	62,686
Unrestricted Intergovernmental	-	70,500	92,057	21,557
Permits and Fees	-	876,450	1,130,019	253,569
Sales and Services	8,867,332	10,118,850	12,342,223	2,223,373
Restricted Intergovernmental	35,221,301	37,771,978	31,709,546	(6,062,432)
Investment Earnings	-	30,500	419,847	389,347
Miscellaneous	1,097,274	3,966,840	83,448	(3,883,392)
<b>Total Revenues</b>	<b>122,093,038</b>	<b>130,066,130</b>	<b>128,042,268</b>	<b>(2,023,862)</b>
<b>Expenditures</b>				
Governing Body	848,217	813,293	813,293	-
Administration	706,982	901,488	901,488	-
Personnel	393,035	347,084	347,085	(1)
Purchasing & Safety	67,878	23,501	23,500	1
Wellness	1,878,934	1,857,455	1,857,453	2
Finance	740,032	755,527	755,527	-
Computer Operations	651,055	692,893	692,894	(1)
Tax Administration	3,059,308	2,789,860	2,789,861	(1)
County Attorney	491,736	506,094	506,095	(1)
Court Facilities	588,552	686,351	686,350	1
Elections	677,635	813,898	813,897	1
Register of Deeds	493,660	559,233	559,232	1
Non Departmental	2,931,260	2,952,993	2,239,925	713,068
Central Garage	1,807,365	2,894,581	1,947,578	947,003
Public Buildings	1,665,798	1,724,503	1,724,503	-
Sheriff	10,021,656	11,855,833	11,855,833	-

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, 2020

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
<b>Expenditures (Continued)</b>				
Juvenile Outreach Program	\$ 700,394	\$ 792,470	\$ 792,470	\$ -
Communications	1,815,241	2,063,635	2,063,634	1
Jail	6,726,689	6,398,201	6,398,199	2
Jail Health Services	1,374,582	1,412,141	1,412,139	2
Emergency Management	296,694	329,661	329,659	2
Fire Marshall	231,583	242,417	242,417	-
Inspections	802,441	685,354	685,257	97
Coroner	115,000	230,400	230,400	-
Emergency Medical Services	5,671,699	5,702,918	5,702,829	89
Animal Control	612,577	584,989	584,989	-
Planning Board	-	-	-	-
Development Commission	292,981	261,357	261,357	-
Cooperative Extension	539,827	509,180	507,158	2,022
Soil Conservation	124,760	1,050,392	355,313	695,079
General Health	10,790,778	12,007,121	11,190,789	816,332
Home Health	1,056,982	909,552	1,149,201	(239,649)
Health Programs	846,839	1,000,852	831,499	169,353
Social Services	30,813,889	30,302,100	30,272,873	29,227
Veteran Service Officer	129,034	138,155	138,155	-
Rob Restitution Program	69,919	78,809	78,793	16
Criminal Justice Partner Grant	757,145	617,879	617,878	1
Teen Court and Youth Services	-	14,500	13,738	762
School Current Expenditures	13,305,000	13,305,000	13,305,000	-
School Capital Outlay	4,700,000	5,267,480	4,998,852	268,628
SEATS	1,721,462	1,721,462	1,541,698	179,764
Parks and Recreation	1,440,444	3,345,038	3,137,950	207,088

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, 2020

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
<b>Expenditures (Continued)</b>				
Recreation Special	\$ 120,000	\$ 251,199	\$ 167,663	\$ 83,536
Special Appropriation	11,312,736	12,466,960	11,411,732	1,055,228
Contingency	97,050	96,050	-	96,050
<b>Total Expenditures</b>	<b>123,488,849</b>	<b>131,959,859</b>	<b>126,936,156</b>	<b>5,023,703</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,395,811)</b>	<b>(1,893,729)</b>	<b>1,106,112</b>	<b>2,999,841</b>
<b>Other Financing Sources (Uses)</b>				
Transfers	1,395,811	(102,614)	(138,687)	(36,073)
Installment Purchase Obligations	-	106,611	-	(106,611)
<b>Total Other Financing Sources (Uses)</b>	<b>1,395,811</b>	<b>3,997</b>	<b>(138,687)</b>	<b>(142,684)</b>
<b>Appropriated Fund Balance</b>	<b>-</b>	<b>1,889,732</b>	<b>-</b>	<b>(1,889,732)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>967,425</b>	<b>\$ 967,425</b>
<b>Fund Balance - Beginning</b>			47,416,396	
Prior Period Adjustment			-	
<b>Fund Balance - Beginning, Restated</b>			<b>47,416,396</b>	
<b>Fund Balance - End of Year</b>			<b>\$ 48,383,821</b>	

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, 2020

	Fire District Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Ad Valorem Taxes	\$ 1,626,405	\$ 5,395,549	\$ 5,395,535	\$ (14)
<b>Total Revenues</b>	1,626,405	5,395,549	5,395,535	(14)
<b>Expenditures</b>				
Fire Department(s)	1,626,405	5,395,549	5,395,535	14
<b>Total Expenditures</b>	1,626,405	5,395,549	5,395,535	14
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers	-	-	-	-
Installment Purchase Obligations	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>Appropriated Fund Balance</b>	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance - Beginning</b>			-	
Prior Period Adjustment			-	
<b>Fund Balance - Beginning, Restated</b>			-	
<b>Fund Balance - End of Year</b>			<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, 2020

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 6,462,723	\$ 7,739,929	\$ 437,114	\$ 14,639,766
Investments	-	-	247,436	247,436
Accounts Receivable (Net)	2,096,077	2,404,266	133,019	4,633,362
Prepaid Insurance	-	-	34,773	34,773
Due from Other Funds	-	-	567,511	567,511
Due from Other Governments	-	22,626	-	22,626
Inventory	-	-	23,311	23,311
Total Current Assets	8,558,800	10,166,821	1,443,164	20,168,785
Noncurrent Assets				
Capital Assets				
Land and Construction in Progress	1,542,006	636,817	699,820	2,878,643
Other Capital Assets, Net of Depreciation	36,208,599	470,230	1,379,014	38,057,843
Total Noncurrent Assets	37,750,605	1,107,047	2,078,834	40,936,486
Total Assets	46,309,405	11,273,868	3,521,998	61,105,271
Deferred Outflows of Resources				
Pension Deferrals	335,650	143,248	129,654	608,552
OPEB Deferrals	169,476	104,913	-	274,389
Total Deferred Outflows of Resources	\$ 505,126	\$ 248,161	\$ 129,654	\$ 882,941

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, 2020

	<b>Major</b>		<b>Robeson County Housing Authority</b>	
	<b>Water Fund</b>	<b>Solid Waste Fund</b>		<b>Totals</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable and Accrued Liabilities	\$ 222,956	\$ 113,293	\$ 127,266	\$ 463,515
Unearned Revenue	-	-	4,664	4,664
Customer Deposits	1,212,232	-	48,047	1,260,279
Compensated Absences	27,494	11,043	11,159	49,696
General Obligation Bonds Payable	1,247,598	-	-	1,247,598
<b>Total Current Liabilities</b>	<b>2,710,280</b>	<b>124,336</b>	<b>191,136</b>	<b>3,025,752</b>
<b>Noncurrent Liabilities</b>				
Accrued Landfill Closure and Postclosure Care Costs	-	14,835,716	-	14,835,716
Compensated Absences	247,442	99,390	33,477	380,309
Total OPEB Liability	2,632,899	1,629,891	-	4,262,790
General Obligation Bonds Payable	8,879,977	-	-	8,879,977
Net Pension Liability	541,347	231,036	212,739	985,122
<b>Total Noncurrent Liabilities</b>	<b>12,301,665</b>	<b>16,796,033</b>	<b>246,216</b>	<b>29,343,914</b>
<b>Total Liabilities</b>	<b>15,011,945</b>	<b>16,920,369</b>	<b>437,352</b>	<b>32,369,666</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Deferrals	21,048	8,983	3,354	33,385
OPEB Deferrals	153,834	95,230	-	249,064
<b>Total Deferred Inflows of Resources</b>	<b>174,882</b>	<b>104,213</b>	<b>3,354</b>	<b>282,449</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	27,623,030	1,107,047	2,078,834	30,808,911
Unrestricted	4,004,674	(6,609,600)	1,132,112	(1,472,814)
<b>Total Net Position</b>	<b>\$ 31,627,704</b>	<b>\$ (5,502,553)</b>	<b>\$ 3,210,946</b>	<b>\$ 29,336,097</b>

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

**ROBESON COUNTY, NORTH CAROLINA**

## Statement of Revenues, Expenses, and Changes in Fund Net Position

## Proprietary Funds

For the Year Ended June 30, 2020

	Major		Robeson	
	Water	Solid	County	
	Fund	Waste	Housing	
		Fund	Authority	Totals
<b>Operating Revenues</b>				
Charges for Services	\$ 13,496,931	\$ 7,693,879	\$ -	\$ 21,190,810
Taps and Reconnections	431,610	-	-	431,610
Operating Grants	-	-	1,354,650	1,354,650
Dwelling Rental	-	-	774,349	774,349
Other	75,000	-	6,205	81,205
<b>Total Operating Revenues</b>	<b>14,003,541</b>	<b>7,693,879</b>	<b>2,135,204</b>	<b>23,832,624</b>
<b>Operating Expenses</b>				
Non-Departmental	-	-	-	-
Water Customer Service	1,956,750	-	-	1,956,750
Public Utilities	532,454	-	374,860	907,314
Water Treatment Plant	2,736,186	-	-	2,736,186
Water Treatment Wells	2,134,191	-	-	2,134,191
Water Distribution	1,164,164	-	-	1,164,164
Meter Maintenance	627,425	-	-	627,425
Landfill	-	4,113,356	-	4,113,356
Manned Dumpster Sites	-	750,171	-	750,171
Landfill Closure and Postclosure Care Costs	-	1,441,574	-	1,441,574
Central Garage	-	-	-	-
Administration	-	-	674,063	674,063
Tenant Services	-	-	-	-
Protective Services	-	-	-	-
Ordinary Maintenance	-	-	634,807	634,807
General Expense	-	-	125,589	125,589
Insurance Premiums	-	-	81,518	81,518
Depreciation	6,823,106	3,166,341	427,140	10,416,587
<b>Total Operating Expenses</b>	<b>15,974,276</b>	<b>9,471,442</b>	<b>2,317,977</b>	<b>27,763,695</b>
<b>Operating Income (Loss)</b>	<b>(1,970,735)</b>	<b>(1,777,563)</b>	<b>(182,773)</b>	<b>(3,931,071)</b>

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

**ROBESON COUNTY, NORTH CAROLINA**

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

## Proprietary Funds

For the Year Ended June 30, 2020

	<b>Major</b>		<b>Robeson County Housing Authority</b>	<b>Totals</b>
	<b>Water Fund</b>	<b>Solid Waste Fund</b>		
<b>Nonoperating Revenues (Expenses)</b>				
Solid Waste Disposal Tax	\$ -	\$ 92,329	\$ -	\$ 92,329
Scrap Tire Disposal Tax	-	186,978	-	186,978
White Goods Disposal Tax	-	7,594	-	7,594
Investment Earnings	-	-	5,091	5,091
Miscellaneous	186,961	3,042	-	190,003
Gain(Loss) on Sale of Assets	-	40,603	-	40,603
Interest Expense	(313,820)	-	-	(313,820)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(126,859)</b>	<b>330,546</b>	<b>5,091</b>	<b>208,778</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>(2,097,594)</b>	<b>(1,447,017)</b>	<b>(177,682)</b>	<b>(3,722,293)</b>
<b>Contributions and Transfers</b>				
Capital Contributions	-	-	407,265	407,265
Transfers to Other Funds	-	-	-	-
<b>Total Contributions and Transfers</b>	<b>-</b>	<b>-</b>	<b>407,265</b>	<b>407,265</b>
<b>Change in Net Position</b>	<b>(2,097,594)</b>	<b>(1,447,017)</b>	<b>229,583</b>	<b>(3,315,028)</b>
<b>Total Net Position, Previously Reported</b>	<b>33,725,298</b>	<b>(4,055,536)</b>	<b>2,981,363</b>	<b>32,651,125</b>
<b>Beginning Net Position, Restated</b>	<b>33,725,298</b>	<b>(4,055,536)</b>	<b>2,981,363</b>	<b>32,651,125</b>
<b>Total Net Position, Ending</b>	<b>\$ 31,627,704</b>	<b>\$ (5,502,553)</b>	<b>\$ 3,210,946</b>	<b>\$ 29,336,097</b>

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, 2020

	<b>Major</b>		<b>Robeson County Housing Authority</b>	<b>Totals</b>
	<b>Water Fund</b>	<b>Solid Waste Fund</b>		
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers and Users	\$ 14,724,306	\$ 7,739,963	\$ 743,597	\$ 23,207,866
Cash Paid for Goods and Services	(5,933,744)	(2,668,583)	(980,090)	(9,582,417)
Cash Paid to Employees for Services	(2,906,907)	(2,190,820)	(801,360)	(5,899,087)
Customer Deposits Received	125,250	-	-	125,250
Customer Deposits Returned	(34,437)	-	-	(34,437)
Operating Grants and Subsidies	-	-	1,221,610	1,221,610
Other Operating Revenue	186,961	3,042	-	190,003
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>6,161,429</b>	<b>2,883,602</b>	<b>183,757</b>	<b>9,228,788</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Disposal Taxes Received	-	286,901	-	286,901
Transfers to Other Funds	-	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>-</b>	<b>286,901</b>	<b>-</b>	<b>286,901</b>
<b>Cash Flows from Capital Financing Activities</b>				
Principal Paid on Bond Maturities and Equipment Contracts	(1,222,239)	-	-	(1,222,239)
Interest Paid on Bond Maturities and Equipment Contracts	(316,660)	-	-	(316,660)
Acquisition and Construction of Capital Assets	(3,585,769)	(1,259,293)	(407,265)	(5,252,327)
Capital Contributions	-	-	407,265	407,265
Gain on Sale of Capital Assets	-	40,603	-	40,603
<b>Net Cash Used by Capital Financing Activities</b>	<b>(5,124,668)</b>	<b>(1,218,690)</b>	<b>-</b>	<b>(6,343,358)</b>

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, 2020

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Cash Flows from Investing Activities</b>				
Net Change Notes Receivable	\$ -	\$ -	\$ 28,377	28,377
Interest on Investments and Change in Investment	-	-	5,091	5,091
<b>Net Cash Provided (Used) by Investing Activities</b>	-	-	33,468	33,468
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,036,761	1,951,813	217,225	3,205,799
<b>Cash and Cash Equivalents - Beginning</b>	5,425,962	5,788,116	467,325	11,681,403
<b>Cash and Cash Equivalents - Ending</b>	<u>\$ 6,462,723</u>	<u>\$ 7,739,929</u>	<u>\$ 684,550</u>	<u>\$ 14,887,202</u>

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, 2020

	<b>Major</b>		<b>Robeson County Housing Authority</b>	
	<b>Water Fund</b>	<b>Solid Waste Fund</b>		<b>Totals</b>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
<b>Operating Income (Loss)</b>	<b>\$ (1,970,735)</b>	<b>\$ (1,777,563)</b>	<b>\$ (182,773)</b>	<b>\$ (3,931,071)</b>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Depreciation	6,823,106	3,166,341	427,140	10,416,587
Landfill Closure and Postclosure Care Costs	-	1,441,574	-	1,441,574
Miscellaneous Income	186,961	3,042	-	190,003
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	720,765	46,084	(110,493)	656,356
(Increase) Decrease in Prepaid Insurance	-	-	19,752	19,752
(Increase) Decrease in Due from Other Governments	-	(1,827)	-	(1,827)
(Increase) Decrease in Inventory	-	-	9,404	9,404
(Increase) Decrease in Deferred Outflows of Resources for Pensions	381,784	48,564	25,877	456,225
Increase (Decrease) in Net Pension Liability	(384,616)	(16,529)	18,919	(382,226)
Increase (Decrease) in Deferred Inflows of Resources for Pensions	(13,981)	(382)	1,666	(12,697)
(Increase) Decrease in Deferred Outflows of Resources for OPEB	(136,491)	(84,494)	-	(220,985)
Increase (Decrease) in Net OPEB Liability	267,595	165,655	-	433,250
Increase (Decrease) in Deferred Inflows of Resources for OPEB	(29,660)	(18,362)	-	(48,022)

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, 2020

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities (Continued)</b>				
Increase (Decrease) in Accounts Payable and Accrued Liabilities	412,517	37,385	32,508	482,410
Increase (Decrease) in Unearned Revenue	-	-	(53,955)	(53,955)
Increase (Decrease) in Customer Deposits	90,813	-	656	91,469
Increase (Decrease) in Compensated Absences	(186,629)	(125,886)	(4,944)	(317,459)
<b>Total Adjustments</b>	<b>8,132,164</b>	<b>4,661,165</b>	<b>366,530</b>	<b>13,159,859</b>
<b>Net Cash Provided(Used) by Operating Activities</b>	<b>\$ 6,161,429</b>	<b>\$ 2,883,602</b>	<b>\$ 183,757</b>	<b>\$ 9,228,788</b>

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, 2020

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**Agency  
Funds**

**ASSETS**

Cash and Cash Equivalents

\$ 85,114

**Total Assets**

\$ 85,114

**LIABILITIES**

**Liabilities**

Miscellaneous Liabilities

\$ 136,521

Intergovernmental Payable -

Robeson County Board of Education

-

Intergovernmental Payable -

State of North Carolina

(51,407)

**Total Liabilities**

\$ 85,114

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

**ROBESON COUNTY, NORTH CAROLINA**

## Notes to Financial Statements

June 30, 2020

**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.

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:

**Agency Funds** – Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following agency funds: the Social Services Fund, which accounts for moneys deposited with the Department of Social Services for the benefit of certain individuals; the Fines and Forfeitures Fund, which accounts for various legal fines and forfeitures that the County is required to remit to Robeson County Board of Education and the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles; 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 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; the Deed of Trust Fund which accounts for the five dollars of each fee collected by the register of deeds for registering or filing a deed of trust or mortgage and is remitted to the State Treasurer on a monthly basis; 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 is reported as a non-major special revenue fund. The Community Development Block Grant Fund is reported as a capital project fund.

2. Measurement Focus, Basis of Accounting

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

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

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

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

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

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

**2. Measurement Focus, Basis of Accounting (Continued)**

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

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

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

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

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

**C. Budgetary Data**

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

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

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

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

**1. Deposits and Investments**

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

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

The majority of the County and Public Library's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina Capital Management Trust (NCCMT), which consists of two SEC-registered funds, is authorized by G.S. 159-30(c)(8). One of these funds, the Government Portfolio, is a 2a7 fund which invests in treasuries and government agencies and is rated AAAM by S&P. The second fund, the Term Portfolio, is a short-term bond fund investing in treasuries, government agencies, and money market instruments allowed under G.S. 159-30. The Term Portfolio has no rating. Both the Government Portfolio and the Term Portfolio are 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.

Robeson County Restricted Cash	
Governmental Activities:	
General Fund:	
School Capital Outlay	\$ 504,721
Public Buildings	1,491,437
E - 911	2,265,283
Total Governmental Activities	<u>4,261,441</u>
Total Restricted Cash	\$ <u>4,261,441</u>

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

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

**4. Ad Valorem Taxes Receivable**

In accordance with State law [G.S.105-347 and G.S.159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2019. As allowed by State law, the County has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

**5. Allowances for Doubtful Accounts**

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

**6. Inventories and Prepaid Items**

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

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

**7. Capital Assets**

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

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

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

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

**7. Capital Assets (Continued)**

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

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

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

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

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

**8. Deferred Outflows/Inflows of Resources**

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

**9. Long-Term Obligations**

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

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

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

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

**10. Compensated Absences**

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

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

**11. Net Position/Fund Balances**

**Net Position**

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

**Fund Balances**

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

The governmental fund types classify fund balances as follows:

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

11. Net Position/Fund Balances (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

**12. Defined Benefit Pension and OPEB Plans**

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

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

**E. Reconciliation of Government-wide and Fund Financial Statements**

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

The governmental fund balance sheet includes a reconciliation between total fund balance for the governmental funds and net position for governmental activities as reported in the government-wide statement of net position. The net decrease of \$45,113,596 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)	\$ 85,824,188
Less accumulated depreciation	(35,274,861)
Net capital assets	<u>50,549,327</u>
Net pension asset	142,000
Contributions to the pension plan in the current fiscal year	4,125,991
Benefit payments and pension administration costs for LEOSSA	176,872
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	2,691,781
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	12,466,257
Pension related deferrals	5,199,502
OPEB related deferrals	347,096
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	(422,760)
Qualified school construction bonds	(2,392,166)
Qualified zone academy bonds	(1,466,669)
Installment notes	(33,736,519)
Compensated absences	(4,995,326)
Net pension liability	(15,746,691)
Net OPEB Liability	(58,425,288)
Total pension liability	<u>(3,627,003)</u>
Total adjustment	<u>\$ (45,113,596)</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 \$(12,525,345) is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 9,499,594
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements	(1,672,080)
Accrued interest payable	52,154
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	2,911,361
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	(16,897,420)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	4,125,991
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	176,872
Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements	
Compensated absences	(654,937)
OPEB Expense	(2,251,090)
Pension expense	(7,236,396)
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	(453,177)
Interest earned on ad valorem taxes	(126,217)
Total adjustment	\$ (12,525,345)

## 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, 2020, the County's deposits had a carrying amount of \$17,320,931 and a bank balance of \$19,570,544. Of the bank balance, \$1,129,538 was covered by federal depository insurance; of the remainder \$325,996 was covered by collateral held under the dedicated method, the rest was covered by collateral held under the Pooling Method.

At June 30, 2020, Robeson County had \$8,489 cash on hand.

At June 30, 2020, the Public Library's deposits had a carrying amount of \$651,502 and a bank balance of \$684,045. Of the bank balance, \$333,936 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2020, the Library's petty cash fund totaled \$100.

#### 2. Investments

As of June 30, 2020, 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	\$ 5,840,200	\$ -	\$ -	\$ -	\$ 5,840,200
NC Capital Management Trust – Gov't Portfolio	Fair Value-Level 1	33,141,272	33,141,272	N/A	N/A	N/A
NC Capital Management Trust – Term Portfolio*	Fair Value-Level 1	1,340,539	1,340,539	-	-	-
Total		\$ 40,322,011	\$34,481,811	\$ -	\$ -	\$ 5,840,200

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**A. Assets (Continued)**

**2. Investments (Continued)**

\*As of June 30, 2020, the NC Capital Management Trust Term Portfolio has a duration of .15 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.

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, 2020. The County's investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the US government and agencies, and in high grade money market instruments as permitted under North Carolina General Statute 159-30 as amended. The County has no policy on credit risk.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

3. Receivables

Receivables at the government-wide level at June 30, 2020, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Special Assessments	Total
Governmental Activities					
General	\$ 345,357	\$ 11,956,376	\$ 1,119,062	\$ -	\$ 13,420,795
Other Governmental	-	1,905,881	2,691,781	-	4,597,662
Total Receivables	345,357	13,862,257	3,810,843	-	18,018,457
Less: Allowance Amount	-	1,396,000	-	-	1,396,000
Total	\$ 345,357	\$12,466,257	\$ 3,810,843	\$ -	\$ 16,622,457
Business-type Activities					
Water Fund	\$ 2,328,077	\$ -	\$ -	\$ -	\$ 2,328,077
Solid Waste Fund	2,404,266	-	-	-	2,404,266
Housing Authority	133,019	-	-	-	133,019
Total Receivables	4,865,362	-	-	-	4,865,362
Less: Allowance Amount	232,000	-	-	-	232,000
Total	\$ 4,633,362	\$ -	\$ -	\$ -	\$ 4,633,362

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

Local Option Sales Tax	\$ 4,381,154
Other Taxes and Grants	4,435,740
Total	<u>\$ 8,816,894</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 2,837,660	\$ -	\$ -	\$ 2,837,660
Construction in progress	7,418,266	-	7,418,266	-
Total assets not being depreciated	10,255,926	-	7,418,266	2,837,660
<b>Capital assets being depreciated:</b>				
Buildings and improvements	45,611,509	13,854,010	-	59,465,519
Equipment and vehicles	20,457,159	3,063,850	-	23,521,009
Total Assets being depreciated	66,068,668	16,917,860	-	82,986,528
Less accumulated depreciation for:				
Buildings and improvements	15,417,714	1,342,066	-	16,759,780
Equipment and vehicles	18,185,067	330,014	-	18,515,081
Total accumulated depreciation	33,602,781	\$ 1,672,080	\$ -	35,274,861
Total capital assets being depreciated, net	32,465,887			47,711,667
<b>Governmental activity capital assets, net</b>	<u>\$ 42,721,813</u>			<u>\$ 50,549,327</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Assets (Continued)

4. Capital Assets (Continued)

Primary Government (Continued)

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

	Depreciation
General Government	\$ 314,609
Public Safety	847,615
Economic and Physical Development	-
Human Services	199,580
SEATS	310,276
Total	<u>\$ 1,672,080</u>

Business-Type Activities

Water Fund	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital assets not being depreciated</b>				
Land	\$ 1,542,006	\$ -	\$ -	\$ 1,542,006
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>1,542,006</u>	<u>-</u>	<u>-</u>	<u>1,542,006</u>
<b>Capital assets being depreciated</b>				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	85,626,042	684,916	-	86,310,958
Furniture and maintenance equipment	9,636,939	2,900,853	-	12,537,792
Total capital assets being depreciated	<u>96,642,902</u>	<u>3,585,769</u>	<u>-</u>	<u>100,228,671</u>
Less accumulated depreciation for:				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	47,710,551	4,315,548	-	52,026,099
Furniture and maintenance equipment	8,106,494	2,507,558	-	10,614,052
Total accumulated depreciation	<u>57,196,966</u>	<u>\$ 6,823,106</u>	<u>\$ -</u>	<u>64,020,072</u>
Total capital assets being depreciated, net	<u>39,445,936</u>			<u>36,208,599</u>
<b>Water Fund capital assets, net</b>	<u>\$ 40,987,942</u>			<u>\$ 37,750,605</u>

**ROBESON COUNTY, NORTH CAROLINA**  
Notes to Financial Statements (Continued)  
June 30, 2020

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**A. Assets (Continued)**

**4. Capital Assets**

<b>Solid Waste Fund</b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
<b>Capital assets not being depreciated</b>				
Land	\$ 636,817	\$ -	\$ -	\$ 636,817
Total capital assets not being depreciated	<u>636,817</u>	<u>-</u>	<u>-</u>	<u>636,817</u>
<b>Capital assets being depreciated</b>				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	9,355,271	943,443	-	10,298,714
Other equipment	<u>12,941,173</u>	<u>315,850</u>	<u>-</u>	<u>13,257,023</u>
Total capital assets being depreciated	<u>24,221,060</u>	<u>1,259,293</u>	<u>-</u>	<u>25,480,353</u>
Less accumulated depreciation for:				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	8,642,605	514,936	-	9,157,541
Other equipment	<u>11,276,561</u>	<u>2,651,405</u>	<u>-</u>	<u>13,927,966</u>
Total accumulated depreciation	<u>21,843,782</u>	<u>\$ 3,166,341</u>	<u>\$ -</u>	<u>25,010,123</u>
Total capital assets being depreciated, net	<u>2,377,278</u>			<u>470,230</u>
<b>Solid Waste Fund capital assets, net</b>	<u>\$ 3,014,095</u>			<u>\$ 1,107,047</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Business-Type Activities (Continued)

Robeson County Housing Authority	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital assets not being depreciated</b>				
Land	\$ 227,900	\$ -	\$ -	\$ 227,900
Construction in progress	372,315	382,873	283,268	471,920
Total capital assets not being depreciated	600,215	382,873	283,268	699,820
<b>Capital assets being depreciated</b>				
Dwelling structures	14,180,584	283,268	-	14,463,852
Furniture and equipment	388,884	24,392	-	413,276
Total capital assets being depreciated	14,569,468	307,660	-	14,877,128
Less accumulated depreciation for:				
Dwelling structures	12,726,891	375,603	-	13,102,494
Furniture and equipment	344,083	51,537	-	395,620
Total accumulated depreciation	13,070,974	\$ 427,140	\$ -	13,498,114
Total capital assets being depreciated, net	1,498,494			1,379,014
Robeson County Housing Authority capital assets, net	\$ 2,098,709			\$ 2,078,834
<b>Business-Type Activities capital assets, net</b>				<u>\$ 40,936,486</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Discretely presented component unit

Activity for the Robeson County Public Library for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Capital assets not being depreciated</b>				
Land	\$ 14,230	\$ -	\$ -	\$ 14,230
Total capital assets not being depreciated	14,230	-	-	14,230
<b>Capital assets being depreciated</b>				
Building and Improvements	2,094,844	-	-	2,094,844
Equipment and books	125,540	-	-	125,540
Vehicles	39,323	-	-	39,323
Total capital assets being depreciated	2,259,707	-	-	2,259,707
Less accumulated depreciation for:				
Building and Improvements	1,992,337	5,157	-	1,997,494
Equipment and books	125,540	-	-	125,540
Vehicles	26,636	6,537	-	33,173
Total accumulated depreciation	2,144,513	\$ 11,694	\$ -	2,156,207
Total capital assets being depreciated, net	115,194			103,500
<b>Public Library capital assets, net</b>	<u>\$ 129,424</u>			<u>\$ 117,730</u>

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**B. Liabilities**

**1. Payables**

Payables at the government-wide level at June 30, 2020, were as follows:

	Vendors	Other	Total
Governmental Activities			
General	\$ 63,678	\$ 422,760	\$ 486,438
Other Governmental	-	381,288	381,288
Total	\$ 63,678	\$ 804,048	\$ 867,726
Business-type Activities			
Water Fund	\$ -	\$ 222,956	\$ 222,956
Solid Waste Fund	-	113,293	113,293
Housing Authority	127,266	-	127,266
Total	\$ 127,266	\$ 336,249	\$ 463,515

**2. Pension Plan and Other Postemployment Obligations**

**a. Local Governmental Employees' Retirement System**

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

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**B. Liabilities (Continued)**

**2. Pension Plan and Other Postemployment Obligations (Continued)**

**a. Local Governmental Employees' Retirement System (Continued)**

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

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

*Contributions.* Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2020, was 9.7% of compensation for law enforcement officers, 8.95% for general employees, and 7.33% for general employees of the housing authority, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$4,368,278 for the year ended June 30, 2020.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

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

At June 30, 2020, the County reported a liability of \$16,731,813 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 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, 2020, the County's proportion was .612680% (measured as of June 30, 2019), which was a decrease of .052510% from its proportion measured as of June 30, 2019 (measured as of June 30, 2018).

For the year ended June 30, 2020, the County recognized pension expense of \$7,233,905. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,864,907	\$ -
Changes in assumptions	2,727,008	-
Net difference between projected and actual earnings on pension plan investments	408,113	-
Changes in proportion and differences between County contributions and proportionate share of contributions	3,696	645,623
County contributions subsequent to the measurement date	4,368,278	-
Total	\$ 10,372,002	\$ 645,623

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

\$4,368,278 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, 2021. 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>		
2021	\$	2,763,422
2022		722,019
2023		1,487,580
2024		385,080
2025		-
Thereafter		-
Total	\$	<u>5,358,101</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2020 are summarized in the following table:

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

The information above is based on 30 year expectations developed with the consulting actuary for the 2018 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. All rates of return and inflation are annualized.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

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

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	\$ 38,268,716	\$ 16,731,813	\$ (1,169,717)

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) 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, 2018, the Separation Allowance's membership consisted of:

Retirees receiving benefits	14
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>122</u>
Total	<u>136</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, 2018 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	3.50 to 7.35 percent, including inflation and productivity factor
Discount rate	3.26 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, 2019.

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

**Contributions**

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid \$176,872 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, 2020, the County reported a total pension liability of \$3,627,003. The total pension liability was measured as of December 31, 2019 based on a December 31, 2018 actuarial valuation. The total pension liability was rolled forward to December 31, 2019 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2020, the County recognized pension expense of \$305,887.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 127,735	\$ 50,871
Changes in assumptions	196,751	114,299
County benefit payments & admin expenditures paid subsequent to the measurement date	176,872	-
Total	<u>\$ 501,358</u>	<u>\$ 165,170</u>

The County paid \$176,872 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, 2021. 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>	
2021	\$ 38,070
2022	38,070
2023	41,762
2024	27,106
2025	14,308
Thereafter	-
Total	<u>\$ 159,316</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 3.26 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current rate:

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Total pension liability	\$ 3,925,989	\$ 3,627,003	\$ 3,353,726

**Schedule of Changes in Total Pension Liability  
Law Enforcement Officers' Special Separation Allowance**

	2020
Beginning balance	\$ 3,398,967
Service cost	145,972
Interest on the total pension liability	120,784
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	15,922
Changes of assumptions or other inputs	106,796
Benefit payments	(161,438)
Other changes	-
Ending balance of the total pension liability	<u>\$ 3,627,003</u>

*Changes of assumptions.* Changes of assumption and other inputs reflect a change in the discount rate from 3.64 percent at December 31, 2018 (measurement date) to 3.26 percent at December 31, 2019 (measurement date).

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

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

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 Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR 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, 2020 were \$349,111. 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 for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR 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, 2020 were \$1,614,519. 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 Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

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

*Contributions.* Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$9,308 for the year ended June 30, 2020.

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

At June 30, 2020, the County reported an asset of \$142,000 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 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, 2019, the County's proportion was .71928%, which was a decrease of .08387% from its proportion measured as of June 30, 2018.

**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, 2020, the County recognized pension expense of \$15,591. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 6,848
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	1,453	-
Changes in proportion and differences between County contributions and proportionate share of contributions	12,187	1,135
County contributions subsequent to the measurement date	9,308	-
Total	<u>\$ 22,948</u>	<u>\$ 7,983</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)

\$9,308 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, 2021. 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>	
2021	\$ 164
2022	5,465
2023	2,833
2024	(2,805)
2025	-
Thereafter	-
Total	<u>\$ 5,657</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.5 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.75 percent, net pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2020 is 1.4%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2020 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

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

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

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
County's proportionate share of the net pension liability (asset)	\$ 9,566	\$ (142,000)	\$ 5,782

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

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

The net pension liability for LGERS and ROD was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability for LEOSSA was measured as of December 31, 2019, with an actuarial valuation date of December 31, 2018. 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:

	LGERS	ROD	LEOSSA	Total
Proportionate Share of Net Pension Liability (Asset)	\$ 16,731,813	\$ (142,000)	\$ n/a	\$ 16,589,813
Proportion of the Net Pension Liability (Asset)	0.612680%	(0.71928%)	n/a	
Total Pension Liability	-	-	\$ 3,627,003	\$ 3,627,003
Pension Expense	\$ 7,233,905	\$ 15,591	\$ 305,887	\$ 7,555,383

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, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 2,864,907	\$ -	\$ 127,735	\$ 2,992,642
Changes of assumptions	2,727,008	-	196,751	2,923,759
Net difference between projected and actual earnings on pension plan investments	408,113	1,453	-	409,566
Changes in proportion and differences between County contributions and proportionate share of contributions	3,696	12,187	-	15,883
County contributions (LGERS, ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	4,368,278	9,308	176,872	4,554,458
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ -	\$ 6,848	\$ 50,871	\$ 57,719
Changes of assumptions	-	-	114,299	114,299
Changes in proportion and differences between County contributions and proportionate share of contributions	645,623	1,135	-	646,758

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit

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

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

*Plan membership.* Reported as of June 30, 2019 and June 30, 2020, the HCB Plan Membership consisted of the following:

	2019	2020
Inactive employees or beneficiaries currently receiving benefits	202	202
Inactive employees entitled to but not yet receiving benefits	0	0
Active plan members	927	927
Total	1,129	1,129

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 \$62,688,078 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Salary Increases	3.50-7.75 percent
Discount Rate	3.50 percent
Healthcare Cost Trend Rates	4.75-7.25 percent

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

**Changes in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
<b>Balance at July 1, 2019</b>	\$ 56,316,759
<b>Changes for the year</b>	
Service cost	2,258,065
Interest	2,153,713
Changes of benefit terms	-
Differences between expected and actual experience	257,082
Changes in assumptions or other inputs	3,623,547
Benefit payments	(1,921,088)
<b>Net changes</b>	<u>6,371,319</u>
<b>Balance at June 30, 2020</b>	<u>\$ 62,688,078</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.89% to 3.50%.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

f. Other Postemployment Benefit (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 73,674,303	\$ 62,688,078	\$ 54,004,468

*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	\$ 52,389,592	\$ 62,688,078	\$ 76,122,285

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

For the year ended June 30, 2020, the County recognized OPEB expense of \$4,347,744. At June 30, 2020, 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	\$ 872,114	\$ 447,632
Changes of assumptions	3,163,017	3,215,078
Benefit payments and administrative costs made subsequent to the measurement date		-
Total	<u>\$ 4,035,131</u>	<u>\$ 3,662,710</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, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30:</b>		
2021	\$	(75,357)
2022		(75,357)
2023		(75,357)
2024		(75,357)
2025		(75,357)
Thereafter		749,206
	\$	<u>372,421</u>

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**B. Liabilities (Continued)**

**2. Pension Plan Obligations (Continued)**

**g. Other Employment Benefits**

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

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

**3. Closure and Postclosure Care Costs – Robeson County Facility**

State and federal laws and regulations require the County to place a final cover on its Robeson County Landfill Facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$14,835,716 reported as landfill closure and postclosure care liability at June 30, 2020 represents a cumulative amount reported to-date based on the use of 94 percent of the total estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$946,961 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2020. The County expects to close the Robeson County Landfill Facility in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pensions, OPEB – Difference between expected and actual experience	\$ 3,864,756	\$ 505,351
Pensions – difference between projected and actual investment earnings	409,566	-
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	15,883	646,758
Pensions, OPEB – change in assumptions	6,086,776	3,329,377
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	176,872	
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	4,377,586	-
Benefit payments for the OPEB plan paid subsequent to measurement date	-	-
Prepaid Taxes not yet earned (General)	-	-
Taxes Receivable, net, less penalties (General)	-	10,760,376
Taxes Receivable, net, less penalties (Special Revenue)	-	1,705,881
Total	\$ 14,931,439	\$ 16,947,743

5. Risk Management

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

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**B. Liabilities (Continued)**

**5. Risk Management (Continued)**

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

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

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

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

**6. Contingent Liabilities**

At June 30, 2020, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

**7. Long-Term Obligations**

**a. Installment Purchase**

An installment purchase was executed on June 22, 2006 for various property improvements for use by the County Courthouse. The transaction requires 39 payments by the County of \$58,758 and one annual payment of \$78,874 at an interest rate of 4.5%. At June 30, 2020, the principal balance remaining was, \$914,016.

An installment purchase was executed on June 22, 2006 for various property improvements for use by the County Courthouse. The transaction requires 39 payments by the County of \$26,690 and one annual payment of \$35,511 at an interest rate of 4.375%. At June 30, 2020, the principal balance remaining was, \$420,850.

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, 2020, the principal balance remaining was, \$12,837,838.

An installment purchase was executed on November 9, 2018 for the purchase of vehicles and equipment. The transaction requires 4 payments by the County of \$947,005. Total payment includes interest payments on outstanding principal at a rate of 3.24%. At June 30, 2020, the principal balance was \$2,666,395.

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**B. Liabilities (Continued)**

**7. Long-Term Obligations (Continued)**

**a. Installment Purchase (Continued)**

An installment purchase was executed on January 16, 2020 for the purchase of an office building. The transaction requires 15 payments by the County of \$1,126,494 plus interest at 2.80%. Maturity is scheduled for January 16, 2035. At June 30, 2020, the principal balance was \$16,897,420.

Annual debt service payments of the installment purchase as of June 30, 2020, including \$8,099,661 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 3,364,363	\$ 1,230,312
2022	3,393,403	1,103,650
2023	3,423,397	976,032
2024	2,507,374	847,429
2025	2,508,691	748,489
2026-2030	11,889,682	2,256,196
2031-2035	5,851,556	681,293
2036-2040	272,493	154,747
2041-2045	338,937	88,303
2046-2048	186,623	13,210
Total	\$ 33,736,519	\$ 8,099,661

**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, 2020 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 266,666	\$ 81,200
2022	266,666	65,733
2023	266,667	50,267
2024	266,667	34,800
2025	266,667	19,333
2026	133,336	3,867
Total	<u>\$ 1,466,669</u>	<u>\$ 255,200</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, 2020 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 434,940	\$ 132,439
2022	434,940	107,213
2023	434,940	81,986
2024	434,940	59,760
2025	434,940	31,533
2026	217,466	6,307
Total	\$ 2,392,166	\$ 419,238

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, 2020 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	3,287,551
\$5,905,500 Refunding Bonds	
Interest and principal due June 1, in annual installments through June 1, 2027	3,233,797
\$5,613,904 Refunding Bonds	
Interest and principal due June 1, in annual installments through June 1, 2027	3,606,227
Total	<u>\$ 10,127,575</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
2021	\$ -	\$ -	\$ 1,247,598	\$ 282,560
2022	-	-	1,277,971	247,751
2023	-	-	1,303,663	212,096
2024	-	-	1,333,684	175,724
2025	-	-	1,364,404	138,514
2026-2030	-	-	3,600,255	193,605
2031	-	-	-	-
Total	\$ -	\$ -	\$ 10,127,575	\$ 1,250,250

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 \$33,736,519 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, 2020:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
<b>Governmental activities:</b>					
Installment purchase	\$ 19,048,854	\$ 16,897,420	\$ 2,209,755	\$ 33,736,519	\$ 3,364,363
Qualified school construction bonds	2,827,106	-	434,940	2,392,166	434,940
Qualified zone academy bonds	1,733,335	-	266,666	1,466,669	266,666
Compensated absences	4,340,389	1,045,987	391,050	4,995,326	499,533
Total Pension Liability (LEOSSA)	3,398,967	228,036	-	3,627,003	-
Net Pension Liability (LGERS)	14,413,233	1,333,458	-	15,746,691	-
Net OPEB Liability	52,487,219	5,938,069	-	58,425,288	-
Total governmental activities	\$ 98,249,103	\$ 25,442,970	\$ 3,302,411	\$ 120,389,662	\$ 4,565,502
<b>Business-type activities:</b>					
General obligation debt	\$ 11,349,814	\$ -	\$ 1,222,239	\$ 10,127,575	\$ 1,247,598
Accrued landfill closure and postclosure care costs	13,394,142	1,441,574	-	14,835,716	-
Compensated absences	374,206	218,246	162,447	430,005	50,056
Net Pension Liability (LGERS)	1,367,348	18,919	401,145	985,122	-
Net OPEB Liability	3,829,540	433,250	-	4,262,790	-
Total business-type activities	\$ 30,315,050	\$ 2,111,989	\$ 1,785,831	\$ 30,641,208	\$ 1,297,654

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

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
<b>Robeson County Public Library:</b>					
Compensated absences	\$ 41,512	\$ 15,541	\$ -	\$ 57,053	\$ -
Net Pension Liability (LGERS)	196,193	40,032	-	236,225	-
Total Robeson County Public Library	\$ 237,705	\$ 55,573	\$ -	\$ 293,278	\$ -

**II. DETAIL NOTES ON ALL FUNDS (Continued)**

**C. Interfund Balances and Activity**

Balances due to/from other funds at June 30, 2020 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.	\$ 567,511
Due from the CDBG Project Fund to the General Fund for expenditure repayment.	3,405,801
Due from the Capital Project Funds to the General Fund for expenditure repayment.	<u>495,229</u>
Total	<u>\$ 4,468,541</u>

**D. Net Investment in Capital Assets**

	Governmental	Business-type
Capital Assets	\$ 50,549,327	\$ 40,936,486
Less: long-term debt	33,736,519	10,127,575
Add: unexpended debt proceeds	1,491,437	-
Net Investment in Capital Assets	<u>\$ 18,304,245</u>	<u>\$ 30,808,911</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>	\$	48,383,821
Less:		
Restricted		
Stabilization by State Statute		10,473,903
School Capital Outlay		504,721
Appropriated Fund Balance in 2020-2021 budget		-
Remaining Fund Balance		37,405,197

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

## 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 \$114,810 and \$134,781 to the Airport for operating and capital purposes, respectively, during the fiscal year ended June 30, 2020. 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, 2020. Complete financial statements for the Airport can be obtained from the Airport's administrative offices in Lumberton, North Carolina.

##### **B. Robeson Community College**

The County, in conjunction with the State of North Carolina and the Robeson County Board of Education, participates in a joint venture to operate Robeson Community College. Each of the three participants appoints four members of the twelve-member board of trustees of the community college. The president of the community college's student government serves as an ex officio nonvoting member of the community college's board of trustees. The community college is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the community college and also provides some financial support for the community college's operations. In addition to providing some annual appropriations for the facilities, the County periodically issues general obligation bonds to provide financing for new and restructured facilities. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$2,570,000 and \$300,000 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2020. 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, 2020. Complete financial statements for the community college may be obtained from the community college's administrative offices in Lumberton, North Carolina.

#### **V. JOINTLY GOVERNED ORGANIZATION**

##### **Lumber River Council of Governments**

The County, in conjunction with four other counties and twenty-four municipalities, established the Lumber River Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees of \$153,715 to the Council during the fiscal year ended June 30, 2020. The County was the sub-recipient of several grants and programs passed through the Council.

**VI. SUMMARY DISCLOSURE OF SIGNIFICANT COMMITMENTS AND CONTINGENCIES**

**Federal and State Assisted Programs**

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

**VII. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through January 22, 2021, which is the date the financial statements were available to be issued.

**VIII. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Deficit Fund Balance or Net Position of Individual Funds**

The County experienced deficit fund balances in the following fund: the Solid Waste Fund (\$5,502,553). The deficits occurred because of the timing of revenues. Management intends to receive the revenues for the projects during the subsequent fiscal year to cover the deficit fund balances.

**Excess of Expenditures over Appropriations**

For the fiscal year ended June 30, 2020, the expenditures made in the County's General Fund exceeded the authorized appropriations made by the governing board for Home Health by \$239,649. This over-expenditure occurred because of unbudgeted expenditures in this area. Management and the County Board will more closely review the budget reports to ensure compliance in future years.

***Required Supplemental Financial Data***

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

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

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

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

**ROBESON COUNTY, NORTH CAROLINA**

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

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

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

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

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

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

**ROBESON COUNTY, NORTH CAROLINA**

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

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

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Changes in Total Pension Liability  
For the Year Ended June 30, 2020

**Law Enforcement Officers' Special Separation Allowance**

	2020	2019	2018	2017
<b>Beginning balance</b>	\$ 3,398,967	\$ 3,243,633	\$ 3,020,482	\$ 2,947,249
Service cost	145,972	162,392	142,367	150,190
Interest on the total pension liability	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	15,922	175,596	(105,180)	-
Changes of assumptions or other inputs	106,796	(134,522)	225,008	(71,955)
Benefit payments	(161,438)	(148,288)	(152,688)	(108,286)
Other changes	-	-	-	-
<b>Ending balance of the total pension liability</b>	<u>\$ 3,627,003</u>	<u>\$ 3,398,967</u>	<u>\$ 3,243,633</u>	<u>\$ 3,020,482</u>

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, 2020

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**Law Enforcement Officers' Special Separation Allowance**

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

Notes to the schedules:

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



**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Changes in The Net OPEB Liability and Related Ratios

## Healthcare Benefits Plan

For the Year Ended June 30, 2020

<b>Total OPEB Liability</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service Cost	\$ 2,258,065	\$ 2,319,266	\$ 2,588,115
Interest	2,153,713	1,910,124	1,674,499
Changes of benefit terms	-	-	-
Differences between expected and actual experience	257,082	(604,146)	1,028,214
Changes of assumptions	3,623,547	11,933	(5,098,913)
Benefit payments	(1,921,088)	(1,934,256)	(2,400,762)
<b>Net changes in Total OPEB Liability</b>	<b>6,371,319</b>	<b>1,702,921</b>	<b>(2,208,847)</b>
<b>Total OPEB Liability - Beginning</b>	<b>56,316,759</b>	<b>54,613,838</b>	<b>56,822,685</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 62,688,078</b>	<b>\$ 56,316,759</b>	<b>\$ 54,613,838</b>
<b>Covered Payroll</b>	<b>\$ 35,269,173</b>	<b>\$ 35,269,173</b>	<b>\$ 41,762,561</b>
<b>Total OPEB Liability as a percentage of covered payroll</b>	<b>177.74%</b>	<b>159.68%</b>	<b>130.77%</b>

**Notes to Schedule**

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

<b>Fiscal Year</b>	<b>Rate</b>
2018	3.56%
2019	3.89%
2020	3.50%



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

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**ROBESON COUNTY, NORTH CAROLINA**

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
<b>Ad Valorem Taxes</b>			
Taxes		\$ 54,226,418	
Interest and Penalties		1,449,111	
<b>Total Ad Valorem Taxes</b>	\$ 52,282,131	55,675,529	\$ 3,393,398
<b>Local Option Sales Taxes</b>			
Local Option Sales Taxes		26,394,913	
<b>Total Local Option Sales Taxes</b>	24,816,881	26,394,913	1,578,032
<b>Other Taxes and Licenses</b>			
Register of Deeds Excise Tax		194,686	
<b>Total Other Taxes and Licenses</b>	132,000	194,686	62,686
<b>Unrestricted Intergovernmental</b>			
Payments in Lieu of Tax		-	
Beer & Wine Tax		30	
ABC Distributions		92,027	
<b>Total Unrestricted Intergovernmental</b>	70,500	92,057	21,557
<b>Permits and Fees</b>			
Building Permits		313,830	
Inspection Fees		355,285	
Register of Deeds		460,904	
<b>Total Permits and Fees</b>	876,450	1,130,019	253,569

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Sales and Services</b>			
Sheriff Fees		\$ 2,098,376	
Jail Fees		409,801	
Fire Inspections		7,776	
Ambulance Fees		5,331,547	
Animal Control Fees		51,416	
Transportation Revenue		1,290,426	
Extension Service Fees		190	
Soil Conservation Fees		13,466	
Home Health		1,327,791	
Recreation Fees		7,553	
Rent and Concessions		367,935	
Motor Vehicle Collection Fees		145,553	
Wellness Fees		1,290,393	
<b>Total Sales and Services</b>	<b>\$ 10,118,850</b>	<b>12,342,223</b>	<b>\$ 2,223,373</b>
<b>Restricted Intergovernmental</b>			
Court Facilities Fees		186,632	
General Health		484,645	
Epidemiology		2,152,055	
Adult Health Services		340,433	
Maternal & Child Health		6,142,889	
Home & Community		2,997,265	
State Emergency Management		1,135,447	
DSS Revenue		17,007,563	
ABC Revenue		54,190	
NC Governors Crime Commission		1,208,427	
<b>Total Restricted Intergovernmental</b>	<b>37,771,978</b>	<b>31,709,546</b>	<b>(6,062,432)</b>
<b>Investment Earnings</b>			
General		419,847	
<b>Total Investment Earnings</b>	<b>30,500</b>	<b>419,847</b>	<b>389,347</b>

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Miscellaneous</b>			
Insurance Claims Settlement		\$ (1,182,080)	
Insurance Refunds		216,878	
Sale of Assets		55,127	
Elections Reimbursement		44,678	
Other Miscellaneous		948,845	
<b>Total Miscellaneous</b>	<b>\$ 3,966,840</b>	<b>83,448</b>	<b>\$ (3,883,392)</b>
<b>Total Revenues</b>	<b>130,066,130</b>	<b>128,042,268</b>	<b>(2,023,862)</b>
<b>Expenditures</b>			
<b>Governing Body</b>			
Salaries and Benefits		280,267	
Other Expenditures		533,026	
<b>Total Governing Body</b>	<b>813,293</b>	<b>813,293</b>	<b>-</b>
<b>Administration</b>			
Salaries and Benefits		814,072	
Other Expenditures		87,416	
<b>Total Administration</b>	<b>901,488</b>	<b>901,488</b>	<b>-</b>
<b>Personnel</b>			
Salaries and Benefits		277,131	
Other Expenditures		69,954	
<b>Total Personnel</b>	<b>347,084</b>	<b>347,085</b>	<b>(1)</b>
<b>Purchasing &amp; Safety</b>			
Salaries and Benefits		-	
Other Expenditures		23,500	
<b>Total Purchasing &amp; Safety</b>	<b>23,501</b>	<b>23,500</b>	<b>1</b>

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Wellness</b>			
Salaries and Benefits		\$ 487,951	
Other Expenditures		1,369,502	
<b>Total Finance</b>	<b>\$ 1,857,455</b>	<b>1,857,453</b>	<b>\$ 2</b>
<b>Finance</b>			
Salaries and Benefits		690,143	
Other Expenditures		65,384	
<b>Total Finance</b>	<b>755,527</b>	<b>755,527</b>	<b>-</b>
<b>Computer Operations</b>			
Salaries and Benefits		301,188	
Other Expenditures		259,919	
Capital Outlay		131,787	
<b>Total Computer Operations</b>	<b>692,893</b>	<b>692,894</b>	<b>(1)</b>
<b>Tax Administration</b>			
Salaries and Benefits		2,336,072	
Other Expenditures		453,789	
<b>Total Tax Administration</b>	<b>2,789,860</b>	<b>2,789,861</b>	<b>(1)</b>
<b>County Attorney</b>			
Salaries and Benefits		270,841	
Other Expenditures		235,254	
<b>Total Court Facilities</b>	<b>506,094</b>	<b>506,095</b>	<b>(1)</b>
<b>Court Facilities</b>			
Salaries and Benefits		170,275	
Other Expenditures		516,075	
<b>Total Court Facilities</b>	<b>686,351</b>	<b>686,350</b>	<b>1</b>

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Elections</b>			
Salaries and Benefits		\$ 308,525	
Other Expenditures		505,372	
<b>Total Elections</b>	\$ 813,898	813,897	\$ 1
<b>Register of Deeds</b>			
Salaries and Benefits		463,854	
Other Expenditures		95,378	
<b>Total Register of Deeds</b>	559,233	559,232	1
<b>Non Departmental</b>			
Salaries and Benefits		2,128,699	
Other Expenditures		111,226	
<b>Total Non Departmental</b>	2,952,993	2,239,925	713,068
<b>Central Garage</b>			
Salaries and Benefits		454,181	
Other Expenditures		967,986	
Capital Outlay		525,411	
<b>Total Central Garage</b>	2,894,581	1,947,578	947,003
<b>Public Buildings</b>			
Salaries and Benefits		879,673	
Other Expenditures		703,830	
Capital Outlay		141,000	
<b>Total Public Buildings</b>	1,724,503	1,724,503	-
<b>Sheriff</b>			
Salaries and Benefits		9,719,148	
Other Expenditures		2,106,702	
Capital Outlay		29,983	
<b>Total Sheriff</b>	11,855,833	11,855,833	-

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Juvenile Outreach Program</b>			
Salaries and Benefits		\$ 785,345	
Other Expenditures		7,125	
<b>Total Juvenile Outreach Program</b>	<b>\$ 792,470</b>	<b>792,470</b>	<b>\$ -</b>
<b>Communications</b>			
Salaries and Benefits		1,182,410	
Other Expenditures		881,224	
<b>Total Communications</b>	<b>2,063,635</b>	<b>2,063,634</b>	<b>1</b>
<b>Jail</b>			
Salaries and Benefits		4,491,672	
Other Expenditures		1,808,321	
Capital Outlay		98,206	
<b>Total Jail</b>	<b>6,398,201</b>	<b>6,398,199</b>	<b>2</b>
<b>Jail Health Services</b>			
Salaries and Benefits		1,307,586	
Other Expenditures		104,553	
<b>Total Jail Health Services</b>	<b>1,412,141</b>	<b>1,412,139</b>	<b>2</b>
<b>Emergency Management</b>			
Salaries and Benefits		238,544	
Other Expenditures		91,115	
<b>Total Emergency Management</b>	<b>329,661</b>	<b>329,659</b>	<b>2</b>
<b>Fire Marshal</b>			
Salaries and Benefits		121,791	
Other Expenditures		120,626	
<b>Total Fire Marshal</b>	<b>242,417</b>	<b>242,417</b>	<b>-</b>

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Inspections</b>			
Salaries and Benefits		\$ 621,214	
Other Expenditures		64,043	
<b>Total Inspections</b>	<b>\$ 685,354</b>	<b>685,257</b>	<b>\$ 97</b>
<b>Coroner</b>			
Professional service		230,400	
<b>Total Coroner</b>	<b>230,400</b>	<b>230,400</b>	<b>-</b>
<b>Emergency Medical Services</b>			
Salaries and Benefits		4,589,600	
Other Expenditures		933,693	
Capital Outlay		179,536	
<b>Total Emergency Medical Services</b>	<b>5,702,918</b>	<b>5,702,829</b>	<b>89</b>
<b>Animal Control</b>			
Salaries and Benefits		255,151	
Other Expenditures		306,596	
Capital Outlay		23,242	
<b>Total Animal Control</b>	<b>584,989</b>	<b>584,989</b>	<b>-</b>
<b>Planning Board</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Planning Board</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Development Commission</b>			
Salaries and Benefits		194,293	
Other Contributions		67,064	
<b>Total Development Commission</b>	<b>261,357</b>	<b>261,357</b>	<b>-</b>

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Cooperative Extension</b>			
Salaries and Benefits		\$ 1,809	
Other Expenditures		505,349	
<b>Total Cooperative Extension</b>	<b>\$ 509,180</b>	<b>507,158</b>	<b>\$ 2,022</b>
<b>Soil Conservation</b>			
Salaries and Benefits		135,935	
Other Expenditures		219,378	
<b>Total Soil Conservation</b>	<b>1,050,392</b>	<b>355,313</b>	<b>695,079</b>
<b>General Health</b>			
<b>General Health</b>			
Salaries and Benefits		836,553	
Other Expenditures		438,151	
Capital Outlay		76,311	
<b>Total General Health</b>		<b>1,351,015</b>	
<b>Lead Poisoning Prevention</b>			
Other Expenditures		-	
<b>Total Lead Poisoning Prevention</b>		<b>-</b>	
<b>Environmental Health</b>			
Salaries and Benefits		541,812	
Other Expenditures		76,086	
<b>Total Environmental Health</b>		<b>617,898</b>	
<b>Epidemiology</b>			
Salaries and Benefits		372,931	
Other Expenditures		18,009	
<b>Total Epidemiology</b>		<b>390,940</b>	
<b>Tuberculosis Health</b>			
Salaries and Benefits		175,385	
Other Expenditures		122,131	
<b>Total Tuberculosis Health</b>		<b>297,516</b>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>AIDS Health</b>			
Salaries and Benefits		\$ 10,596	
<b>Total AIDS Health</b>		<u>10,596</u>	
<b>Health School Nutrition</b>			
Salaries and Benefits		-	
<b>Total Health School Nutrition</b>		<u>-</u>	
<b>BCCP CVD Screening</b>			
Salaries and Benefits		42,035	
Other Expenditures		395,662	
<b>Total BCCP CVD Screening</b>		<u>437,697</u>	
<b>Family Support</b>			
Salaries and Benefits		1,547	
Other Expenditures		158,164	
<b>Total Family Support</b>		<u>159,711</u>	
<b>Health Focus Group Family Support</b>			
Salaries and Benefits		24,517	
Other Expenditures		522	
<b>Total Health Focus Group Family Support</b>		<u>25,039</u>	
<b>Nurse Family Partnership</b>			
Salaries and Benefits		350,353	
Other Expenditures		51,962	
<b>Total Nurse Family Partnership</b>		<u>402,315</u>	
<b>Immunization Action Plan</b>			
Salaries and Benefits		47,348	
Other Expenditures		5,574	
<b>Total Immunization Action Plan</b>		<u>52,922</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Adult Health</b>			
Salaries and Benefits		\$ 11,056	
Other Expenditures		1,586	
<b>Total Adult Health</b>		<u>12,642</u>	
<b>Health Promotion</b>			
Salaries and Benefits		39,631	
Other Expenditures		1,024	
<b>Total Health Promotion</b>		<u>40,655</u>	
<b>Child Services Coordination</b>			
Salaries and Benefits		413,763	
Other Expenditures		11,485	
<b>Total Child Services Coordination</b>		<u>425,248</u>	
<b>Excess to Care Grant</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Excess to Care Grant</b>		<u>-</u>	
<b>Health WIC Administration</b>			
Salaries and Benefits		15,699	
Other Expenditures		192	
<b>Total Health WIC Administration</b>		<u>15,891</u>	
<b>Child Health</b>			
Salaries and Benefits		365,555	
Other Expenditures		487,652	
<b>Total Child Health</b>		<u>853,207</u>	
<b>Family Planning Health</b>			
Salaries and Benefits		613,323	
Other Expenditures		72,071	
<b>Total Family Planning Health</b>		<u>685,394</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Maternity Outreach</b>			
Salaries and Benefits		\$ 574,844	
Other Expenditures		9,449	
<b>Total Maternity Outreach</b>		<u>584,293</u>	
<b>WIC Nutrition Health</b>			
Salaries and Benefits		140,092	
Other Expenditures		64,916	
<b>Total WIC Nutrition Health</b>		<u>205,008</u>	
<b>WIC Clinic Health</b>			
Salaries and Benefits		344,396	
Other Expenditures		221,207	
<b>Total WIC Clinic Health</b>		<u>565,603</u>	
<b>Rural Health Outreach</b>			
Salaries and Benefits		4,393	
Other Expenditures		148,764	
<b>Total Rural Health Outreach</b>		<u>153,157</u>	
<b>Maternal Health</b>			
Salaries and Benefits		922,079	
Other Expenditures		117,287	
<b>Total Maternal Health</b>		<u>1,039,366</u>	
<b>WIC Breastfeeding</b>			
Salaries and Benefits		28,880	
Other Expenditures		3,405	
<b>Total WIC Breastfeeding</b>		<u>32,285</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Hurricane Relief Infrastructure</b>			
Other Expenditures		\$ 35,116	
<b>Total Hurricane Relief Infrastructure</b>		<u>35,116</u>	
<b>Early Childhood Adv</b>			
Other Expenditures		-	
<b>Total Early Childhood Adv</b>		<u>-</u>	
<b>Health Share</b>			
Other Expenditures		69,479	
<b>Total Health Share</b>		<u>69,479</u>	
<b>Value Based Care Collaborative</b>			
Salaries and Benefits		-	
Other Expenditures		3,172	
<b>Total Value Based Care Collaborative</b>		<u>3,172</u>	
<b>Teen Pregnancy Prevention</b>			
Other Expenditures		67,180	
<b>Total Teen Pregnancy Prevention</b>		<u>67,180</u>	
<b>Covid-19</b>			
Salaries and Benefits		265,537	
Other Expenditures		243,906	
<b>Total Covid-19</b>		<u>509,443</u>	
<b>Wolfe Mini Grant</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Health CVH Grant</b>		<u>-</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Adult Primary Care</b>			
Salaries and Benefits		\$ 259,724	
Other Expenditures		41,249	
<b>Total Adult Primary Care</b>		<u>300,973</u>	
<b>TANF</b>			
Salaries and Benefits		36,058	
Other Expenditures		7,965	
<b>Total TANF</b>		<u>44,023</u>	
<b>Child Health Auxiliary</b>			
Other Expenditures		250,000	
<b>Total Child Health Auxiliary</b>		<u>250,000</u>	
<b>Infant Mortality Reduction</b>			
Salaries and Benefits		90,198	
Other Expenditures		23,360	
<b>Total Infant Mortality Reduction</b>		<u>113,558</u>	
<b>Comm DIS All Other</b>			
Salaries and Benefits		147,178	
Other Expenditures		66,045	
<b>Total Comm DIS All Other</b>		<u>213,223</u>	
<b>HCV HIV Jail</b>			
Salaries and Benefits		149,864	
Other Expenditures		10,014	
<b>Total HCV HIV Jail</b>		<u>159,878</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Health Disparities II</b>			
Other Expenditures		\$ -	
<b>Total Health Disparities II</b>		-	
<b>Health Wisewoman Outreach Cardiology</b>			
Other Expenditures		-	
<b>Total Health Wisewoman Outreach Cardiology</b>		-	
<b>STD Prevention and Drugs</b>			
Other Expenditures		1,070	
<b>Total STD Prevention and Drugs</b>		1,070	
<b>School Influenza</b>			
Other Expenditures		1,065	
<b>Total School Influenza</b>		1,065	
<b>Parents as Teachers</b>			
Salaries and Benefits		137,727	
Other Expenditures		19,010	
<b>Total Parents as Teachers</b>		156,737	
<b>Health - Incredible Years</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Health - Incredible Years</b>		-	
<b>Tobacco Prevention</b>			
Other Expenditures		93,082	
<b>Total Tobacco Prevention</b>		93,082	
<b>Syphilis Elimination</b>			
Salaries and Benefits		-	
<b>Total Tobacco Prevention</b>		-	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Nurse Family Partnership II</b>			
Salaries and Benefits		\$ 329,496	
Other Expenditures		43,881	
<b>Total Nurse Family Partnership II</b>		<u>373,377</u>	
<b>Health - Bioterrorism</b>			
Salaries and Benefits		80,448	
Other Expenditures		25,942	
<b>Total Health - Bioterrorism</b>		<u>106,390</u>	
<b>HIV STD State</b>			
Salaries and Benefits		25,278	
Other Expenditures		1,703	
<b>Total HIV STD State</b>		<u>26,981</u>	
<b>WIC Breastfeeding</b>			
Salaries and Benefits		26,684	
Other Expenditures		51	
<b>Total WIC Breastfeeding</b>		<u>26,735</u>	
<b>Alcohol Rehab Fund</b>			
Other Expenditures		4,559	
<b>Total Alcohol Rehab Fund</b>		<u>4,559</u>	
<b>Health Disparities</b>			
Salaries and Benefits		26,411	
Other Expenditures		157	
<b>Total Health Disparities</b>		<u>26,568</u>	

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>MDPP</b>			
Salaries and Benefits		\$ -	
Other Expenditures		147,429	
<b>Total MDPP</b>		<u>147,429</u>	
<b>Health Homespun Nurturing</b>			
Salaries and Benefits		166	
Other Expenditures		59,141	
<b>Total PCORI</b>		<u>59,307</u>	
<b>Health Essential Services</b>			
Salaries and Benefits		43,046	
<b>Total Health Essential Services</b>		<u>43,046</u>	
<b>Total General Health</b>	\$ 12,007,121	11,190,789	\$ 816,332
<b>Health Programs</b>			
<b>Ryan White</b>			
Salaries and Benefits		150,087	
Other Expenditures		214,011	
<b>Total Ryan White</b>		<u>364,098</u>	
<b>Dogwood Consortium II</b>			
Salaries and Benefits		46,280	
Other Expenditures		25,566	
<b>Total Dogwood Consortium II</b>		<u>71,846</u>	
<b>HOPWA III</b>			
Salaries and Benefits		35,866	
Other Expenditures		359,689	
<b>Total HOPWA III</b>		<u>395,555</u>	
<b>Total Health Programs</b>	\$ 1,000,852	\$ 831,499	\$ 169,353

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Home Health</b>			
<b>Home Health</b>			
Salaries and Benefits		\$ 755,280	
Other Expenditures		393,921	
<b>Total Home Health</b>		1,149,201	
<b>Total Home Health</b>	\$ 909,552	1,149,201	\$ (239,649)
<b>Social Services</b>			
Salaries and Benefits		21,751,428	
Other Expenditures		8,471,445	
Capital Outlay		50,000	
<b>Total Social Services</b>	30,302,100	30,272,873	29,227
<b>Veteran Service Officer</b>			
Salaries and Benefits		134,143	
Other Expenditures		4,012	
<b>Total Veteran Service Officer</b>	138,155	138,155	-
<b>Rob Restitution Program</b>			
Salaries and Benefits		74,761	
Other Expenditures		4,032	
<b>Total Rob Restitution Program</b>	78,809	78,793	16
<b>Criminal Justice Partner Grant</b>			
Salaries and Benefits		558,404	
Other Expenditures		59,474	
<b>Total Criminal Justice Partner Grant</b>	617,879	617,878	1
<b>Teen Court and Youth Services</b>			
Salaries and Benefits		2,273	
Other Expenditures		11,465	
<b>Total Teen Court and Youth Services</b>	14,500	13,738	762

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>School Current Expenditures</b>			
Other Expenditures		\$ 13,305,000	
<b>Total School Current Expenditures</b>	\$ 13,305,000	13,305,000	\$ -
<b>School Capital Outlay</b>			
Other Expenditures		4,998,852	
<b>Total School Capital Outlay</b>	5,267,480	4,998,852	268,628
<b>SEATS</b>			
Salaries and Benefits		895,201	
Other Expenditures		296,221	
Capital Outlay		350,276	
<b>Total SEATS</b>	1,721,462	1,541,698	179,764
<b>Parks &amp; Recreation</b>			
Salaries and Benefits		739,260	
Other Expenditures		1,298,190	
Capital Outlay		1,100,500	
<b>Total Parks &amp; Recreation</b>	3,345,038	3,137,950	207,088
<b>Recreation Special</b>			
Other Expenditures		167,663	
<b>Total Recreation Special</b>	251,199	167,663	83,536
<b>Special Appropriation</b>			
Other Expenditures		7,376,178	
Debt Service - Principal		2,911,361	
Debt Service - Interest		1,124,193	
<b>Total Special Appropriation</b>	12,466,960	11,411,732	1,055,228

**ROBESON COUNTY, NORTH CAROLINA**

General Fund

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

Budget and Actual

For the Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Contingency</b>			
Other Expenditures	\$ -		
<b>Total Contingency</b>	\$ 96,050	-	\$ 96,050
<b>Total Expenditures</b>	131,959,859	126,936,156	5,023,703
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,893,729)	1,106,112	2,999,841
<b>Other Financing Sources (Uses)</b>			
Transfers	(102,614)	(138,687)	(36,073)
Installment Purchase Obligations	106,611	-	(106,611)
<b>Total Other Financing Sources (Uses)</b>	3,997	(138,687)	(142,684)
<b>Appropriated Fund Balance</b>	1,889,732	-	(1,889,732)
<b>Net Change in Fund Balance</b>	\$ -	967,425	\$ 967,425
<b>Fund Balance - Beginning</b>		47,416,396	
Prior Period Adjustment		-	
<b>Fund Balance - Beginning, Restated</b>		47,416,396	
<b>Fund Balance - Ending</b>		\$ 48,383,821	

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

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**ROBESON COUNTY, NORTH CAROLINA**

Fire District Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Ad Valorem Taxes			
Fire District Taxes	\$ 5,395,549	\$ 5,395,535	\$ (14)
<b>Expenditures</b>			
Fire Department			
Big Marsh		287,330	
Britts		198,358	
Red Springs		98,456	
Raynham/McDonald		193,905	
Deep Branch		261,393	
E Howellsville		210,825	
Evans Crossroad		170,162	
Lumber Bridge		230,744	
North Woods		231,388	
Piney Forest		301,986	
Prospect		325,867	
Raft Swamp		313,642	
Saddletree		195,209	
Scuffletown		275,058	
Shannon		198,147	
Wisharts		154,536	
Kingsdale		112,815	
Orrum		126,322	
Jacobs Swamp		26,783	
Phil/Burnt Swamp		211,611	
Whitehouse		104,223	
Sterling		42,789	
Ashpole		203,565	

**ROBESON COUNTY, NORTH CAROLINA**

Fire District Fund

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

Budget and Actual

For the Fiscal Year Ended June 30, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Fire Department (Continued)			
Smiths		162,611	
Rennert		131,216	
Rowland		100,058	
Quehill		414,994	
Southeast Maxton		111,542	
<b>Total Expenditures</b>	<b>5,395,549</b>	<b>5,395,535</b>	<b>14</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Fund Balance - Beginning of Year</b>		<b>-</b>	
<b>Fund Balance - End of Year</b>		<b>\$ -</b>	



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

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**ROBESON COUNTY, NORTH CAROLINA**

Capital Reserve Capital Project Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Investment Earnings	\$ -	\$ 186	\$ 186
<b>Total Revenues</b>	-	186	186
<b>Expenditures</b>			
Capital Reserve			
Capital Outlay	16,889,920	6,435,744	10,454,176
<b>Total Expenditures</b>	16,889,920	6,435,744	10,454,176
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(16,889,920)	(6,435,558)	10,454,362
<b>Other Financing Sources (Uses)</b>			
Transfers out:			
General Fund	-	-	-
Installment Purchase Obligations Issued	16,889,920	16,897,420	7,500
<b>Total Other Financing Sources (Uses)</b>	16,889,920	16,897,420	7,500
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>10,461,862</u>	<u>\$ 10,461,862</u>
<b>Fund Balance - Beginning</b>		<u>(9,465,654)</u>	
<b>Fund Balance - Ending</b>		<u>\$ 996,208</u>	

### ***Nonmajor Governmental Funds***

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ROBESON COUNTY, NORTH CAROLINA  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -		\$ -
Restricted Cash	2,265,283	-	2,265,283
Taxes Receivable (Net)	-	-	-
Due from Other Governments	-	3,685,814	3,685,814
<b>Total Assets</b>	<b>2,265,283</b>	<b>3,685,814</b>	<b>5,951,097</b>
<b>LIABILITIES</b>			
Due to Other Funds	-	3,405,801	3,405,801
Accounts Payable and Accrued Liabilities	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>3,405,801</b>	<b>3,405,801</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Receivable	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>			
Restricted			
Public Buildings	-	-	-
E-911	2,265,283	-	2,265,283
Assigned			
Public Buildings	-	280,013	280,013
<b>Total Fund Balances</b>	<b>2,265,283</b>	<b>280,013</b>	<b>2,545,296</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,265,283</b>	<b>\$ 3,685,814</b>	<b>\$ 5,951,097</b>

**ROBESON COUNTY, NORTH CAROLINA**

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Restricted Intergovernmental	-	12,810,420	12,810,420
Sales and Services	325,196	-	325,196
Investment Earnings	-	-	-
<b>Total Revenues</b>	<b>325,196</b>	<b>12,810,420</b>	<b>13,135,616</b>
<b>Expenditures</b>			
Current			
Fire Department	-	-	-
E-911	480,321	-	480,321
Public Buildings	-	10,635,940	10,635,940
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>480,321</b>	<b>10,635,940</b>	<b>11,116,261</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(155,125)</b>	<b>2,174,480</b>	<b>2,019,355</b>
<b>Other Financing Sources</b>			
Transfers to Other Funds	-	-	-
Transfers from Other Funds	138,687	-	138,687
General Obligation Bonds Issued	-	-	-
<b>Total Other Financing Sources (Users)</b>	<b>138,687</b>	<b>-</b>	<b>138,687</b>
<b>Net Change in Fund Balance</b>	<b>(16,438)</b>	<b>2,174,480</b>	<b>2,158,042</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,281,721</b>	<b>(1,894,467)</b>	<b>387,254</b>
<b>Fund Balance - End of Year</b>	<b>\$ 2,265,283</b>	<b>\$ 280,013</b>	<b>\$ 2,545,296</b>



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

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ROBESON COUNTY, NORTH CAROLINA  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2020

	E-911 Fund	Total
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ -
Restricted Cash	2,265,283	2,265,283
Due from Other Government	-	-
Taxes Receivable (Net)	-	-
<b>Total Assets</b>	<b>\$ 2,265,283</b>	<b>\$ 2,265,283</b>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	\$ -	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes Receivable	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>		
Restricted:		
E-911	2,265,283	2,265,283
Unassigned	-	-
<b>Total Fund Balances</b>	<b>2,265,283</b>	<b>2,265,283</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,265,283</b>	<b>\$ 2,265,283</b>

**ROBESON COUNTY, NORTH CAROLINA**

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2020

	<b>E-911 Fund</b>	<b>Total</b>
<b>Revenues</b>		
Ad Valorem Taxes	\$ -	\$ -
Sales and Services	325,196	325,196
<b>Total Revenues</b>	<u>325,196</u>	<u>325,196</u>
<b>Expenditures</b>		
Fire Department	-	-
E-911	480,321	480,321
<b>Total Expenditures</b>	<u>480,321</u>	<u>480,321</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(155,125)</u>	<u>(155,125)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers from Other Funds	138,687	138,687
Transfers to Other Funds	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>138,687</u>	<u>138,687</u>
<b>Net Change in Fund Balance</b>	(16,438)	(16,438)
<b>Fund Balance - Beginning of Year</b>	<u>2,281,721</u>	<u>2,281,721</u>
<b>Fund Balance - End of Year</b>	<u>\$ 2,265,283</u>	<u>\$ 2,265,283</u>

**ROBESON COUNTY, NORTH CAROLINA**

E-911 Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Sales and Services			
E-911	\$ 714,192	\$ 325,196	\$ (388,996)
<b>Expenditures</b>			
E-911			
Other Expenditures		122,723	
Capital Outlay		357,598	
<b>Total Expenditures</b>	<u>1,207,798</u>	<u>480,321</u>	<u>727,477</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(493,606)</u>	<u>(155,125)</u>	<u>338,481</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In:			
General Fund	313,687	138,687	(175,000)
<b>Total Other Financing Sources (Uses)</b>	<u>313,687</u>	<u>138,687</u>	<u>(175,000)</u>
<b>Appropriated Fund Balance</b>	<u>179,919</u>	<u>-</u>	<u>(179,919)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>(16,438)</u>	<u>\$ (16,438)</u>
<b>Fund Balance - Beginning of Year</b>		<u>2,281,721</u>	
<b>Fund Balance - End of Year</b>		<u>\$ 2,265,283</u>	

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

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ROBESON COUNTY, NORTH CAROLINA  
Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2020

	Community Development Block Grant	Total
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ -
Due from Other Governments	3,685,814	3,685,814
Restricted Cash	-	-
<b>Total Assets</b>	<b>3,685,814</b>	<b>3,685,814</b>
<b>LIABILITIES</b>		
Due to Other Funds	3,405,801	3,405,801
Accounts Payable and Accrued Liabilities	-	-
<b>Total Liabilities</b>	<b>3,405,801</b>	<b>3,405,801</b>
<b>FUND BALANCES</b>		
Restricted		
Public Buildings	-	-
Assigned		
Public Buildings	280,013	280,013
<b>Total Fund Balances</b>	<b>280,013</b>	<b>280,013</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,685,814</b>	<b>\$ 3,685,814</b>

**ROBESON COUNTY, NORTH CAROLINA**

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

Nonmajor Capital Project Funds

For the Fiscal Year Ended June 30, 2020

	Community Development Block Grant	Total
<b>Revenues</b>		
Restricted Intergovernmental	\$ 12,810,420	\$ 12,810,420
Investment Earnings	-	-
<b>Total Revenues</b>	<u>12,810,420</u>	<u>12,810,420</u>
<b>Expenditures</b>		
Public Buildings	10,635,940	10,635,940
Capital Outlay	-	-
<b>Total Expenditures</b>	<u>10,635,940</u>	<u>10,635,940</u>
<b>Revenues Over (Under) Expenditures</b>	2,174,480	2,174,480
<b>Other Financing Sources</b>		
Transfers to Other Funds	-	-
Installment Purchase Obligations Issued	-	-
<b>Net Change in Fund Balance</b>	2,174,480	2,174,480
<b>Fund Balance - Beginning of Year</b>	<u>(1,894,467)</u>	<u>(1,894,467)</u>
<b>Fund Balance - End of Year</b>	<u>\$ 280,013</u>	<u>\$ 280,013</u>

**ROBESON COUNTY, NORTH CAROLINA**

Community Development Block Grant

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2020

		Actual		Totals	Variance
	Project	Prior	Current	to	Positive
	Authorization	Year	Year	Date	(Negative)
Revenues					
Restricted Intergovernmental					
Trinity Frozen Foods	500,000	294,065	-	294,065	(205,935)
Essential SFR Rehab DR	1,397,284	1,397,284	648,275	2,045,559	648,275
Project RV Ventura Building Refuse	340,000	216,684	-	216,684	(123,316)
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	39,446
CDBG-DR	46,600,000	5,470,829	10,507,648	15,978,477	(30,621,523)
CDBG-DR-Homeowner	18,354	18,353	45,682	64,035	45,681
HMGP Funds - Hurricane Matthew	5,306,597	156,404	539,882	696,286	(4,610,311)
DRA-17 - Hurricane Matthew	1,000,000	9,808	301,409	311,217	(688,783)
Essential SFR Rehab Loan Pool 2016	175,000	-	137,975	137,975	(37,025)
Watts Water Technology Inc	500,000	-	500,000	500,000	-
Hurricane Florence HMGP 407	1,216,373	-	129,549	129,549	(1,086,824)
Total Revenues	57,153,608	7,702,873	12,810,420	20,513,293	(36,640,315)
Expenditures					
Public Buildings					
Trinity Frozen Foods	500,000	294,065	-	294,065	205,935
Essential SFR Rehab DR	1,397,284	1,397,284	648,275	2,045,559	(648,275)
Project RV Ventura Building Refuse	340,000	216,684	-	216,684	123,316
Trinity Frozen Foods - In-House Freezer	100,000	139,446	-	139,446	(39,446)
CDBG-DR	46,600,000	8,103,322	8,332,962	16,436,284	30,163,716
CDBG-DR-Homeowner	18,354	18,353	45,888	64,241	(45,887)
HMGP Funds - Hurricane Matthew	5,306,597	156,404	539,882	696,286	4,610,311
DRA-17 - Hurricane Matthew	1,000,000	9,808	301,409	311,217	688,783
Essential SFR Rehab Loan Pool 2016	175,000	-	137,975	137,975	37,025
Watts Water Technology Inc	500,000	-	500,000	500,000	-
Hurricane Florence HMGP 407	1,216,373	-	129,549	129,549	1,086,824
Total Expenditures	57,153,608	10,335,366	10,635,940	20,971,306	36,182,302
Excess (Deficiency) of Revenues					
Over Expenditures	-	(2,632,493)	2,174,480	(458,013)	(458,013)

**ROBESON COUNTY, NORTH CAROLINA**

Community Development Block Grant

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

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2020

	Actual					
	Project Authorization	Prior Year		Totals to Date	Variance Positive (Negative)	
<b>Other Financing Sources (Uses)</b>						
Transfers in:						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Fund	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (2,632,493)</u>	<u>2,174,480</u>	<u>\$ (458,013)</u>	<u>\$ (458,013)</u>	
<b>Fund Balance - Beginning</b>			<u>(1,894,467)</u>			
<b>Fund Balance - Ending</b>			<u>\$ 280,013</u>			

**ROBESON COUNTY, NORTH CAROLINA**

Community Development Block Grant

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

Budget and Actual

From Inception and for the Fiscal Year Ended June 30, 2020

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

**Revenues**

Restricted Intergovernmental

\$ -

**Expenditures**

Public Buildings

-**Excess (Deficiency) of Revenues****Over Expenditures**

-

**Other Financing Sources (Uses)**

Transfers

-\$ -

## ***Enterprise Funds***

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ROBESON COUNTY, NORTH CAROLINA  
Water Fund  
Schedule of Revenues and Expenditures  
Budget and Actual (Non-GAAP)  
For the Fiscal Year Ended June 30, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Restricted Intergovernmental</b>			
State Grants		\$ -	
<b>Total Restricted Intergovernmental</b>	\$ -	\$ -	\$ -
<b>Operating Revenues</b>			
Charges for Services		13,496,931	
Taps and Reconnections		431,610	
Other		75,000	
<b>Total Operating Revenues</b>	13,817,099	14,003,541	186,442
<b>Nonoperating Revenues</b>			
Investment Earnings		-	
Miscellaneous		186,961	
<b>Total Nonoperating Revenues</b>	1,120,000	186,961	(933,039)
<b>Total Revenues</b>	14,937,099	14,190,502	(746,597)
<b>Expenditures</b>			
<b>Non-Departmental</b>			
Other Expenditures		-	
<b>Total Nondepartmental</b>	100,000	-	100,000
<b>Water Customer Service</b>			
Salaries and Benefits		470,212	
Other Expenditures		1,433,476	
Capital Outlay		-	
<b>Total Water Customer Service</b>	1,948,728	1,903,688	45,040
<b>Public Utilities</b>			
Salaries and Benefits		416,747	
Other Expenditures		79,578	
<b>Total Public Utilities</b>	454,682	496,325	(41,643)

**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Water Treatment Plant</b>			
Salaries and Benefits		\$ 764,180	
Other Expenditures		1,893,518	
Capital Outlay		464,744	
<b>Total Water Treatment Plant</b>	<b>\$ 3,485,580</b>	<b>3,122,442</b>	<b>\$ 363,138</b>
<b>Water Treatment Wells</b>			
Salaries and Benefits		331,714	
Other Expenditures		1,767,703	
Capital Outlay		628,542	
<b>Total Water Treatment Wells</b>	<b>2,850,113</b>	<b>2,727,959</b>	<b>122,154</b>
<b>Water Distribution</b>			
Salaries and Benefits		404,749	
Other Expenditures		725,407	
Capital Outlay		440,193	
<b>Total Water Distribution</b>	<b>3,033,212</b>	<b>1,570,349</b>	<b>1,462,863</b>
<b>Meter Maintenance</b>			
Salaries and Benefits		519,305	
Other Expenditures		73,321	
Capital Outlay		2,052,290	
<b>Total Meter Maintenance</b>	<b>2,836,185</b>	<b>2,644,916</b>	<b>191,269</b>
<b>Water System Production</b>			
Capital Outlay		-	
<b>Total Water System Production</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>			
Principal Retirement		1,222,239	
Interest Paid		316,660	
<b>Total Debt Service</b>	<b>2,250,877</b>	<b>1,538,899</b>	<b>711,978</b>

**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2020

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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Total Expenditures</b>	<b>\$ 16,959,377</b>	<b>\$ 14,004,578</b>	<b>\$ 2,954,799</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,022,278)</b>	<b>185,924</b>	<b>2,208,202</b>
<b>Other Financing Sources (Uses)</b>			
Transfers out:			
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriated Fund Balance</b>	<b>2,022,278</b>	<b>-</b>	<b>(2,022,278)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 185,924</b>	<b>\$ 185,924</b>

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**ROBESON COUNTY, NORTH CAROLINA**

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<hr/>			
<b>Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:</b>			
<b>Net Change in Fund Balance</b>		<u>\$ 185,924</u>	
Reconciling Items:			
Depreciation Expense		(6,823,106)	
Capital Outlays		3,585,769	
Debt Principal		1,222,239	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		(381,784)	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		136,491	
(Increase) Decrease in Net Pension Liability		384,616	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		13,981	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		29,660	
(Increase) Decrease in OPEB Liability		(267,595)	
Decrease in Accrued Interest Payable		2,840	
Increase in Compensated Absences		(186,629)	
Total Reconciling Items		<u>(2,283,518)</u>	
<b>Change in Net Position</b>		<u><u>\$ (2,097,594)</u></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, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Restricted Intergovernmental</b>			
Other Grants		\$ -	
<b>Total Restricted Intergovernmental</b>	\$ -	-	\$ -
<b>Operating Revenues</b>			
Charges for Services		7,693,879	
<b>Total Operating Revenues</b>	7,406,000	7,693,879	287,879
<b>Nonoperating Revenues</b>			
Solid Waste Disposal Tax		92,329	
Scrap Tire Disposal Tax		186,978	
White Goods Disposal Tax		7,594	
<b>Total Nonoperating Revenues</b>	331,478	286,901	(44,577)
<b>Miscellaneous Revenue</b>			
Other Miscellaneous Revenue		3,042	
<b>Total Miscellaneous Revenue</b>	-	3,042	3,042
<b>Total Revenues</b>	7,737,478	7,983,822	246,344
<b>Expenditures</b>			
<b>Landfill</b>			
Salaries and Benefits		1,440,649	
Other Expenditures		2,704,141	
Capital Outlay		1,259,293	
<b>Total Landfill</b>	5,847,057	5,404,083	442,974
<b>Non-Departmental</b>			
Salaries and Benefits		-	
Other Expenditures		-	
<b>Total Non-Departmental</b>	100,000	-	100,000

**ROBESON COUNTY, NORTH CAROLINA**

Solid Waste Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Manned Dumpster Sites</b>			
Salaries and Benefits		\$ 750,171	
Other Expenditures		-	
<b>Total Manned Dumpster Sites</b>	<b>\$ 750,172</b>	<b>750,171</b>	<b>\$ 1</b>
<b>Total Expenditures</b>	<b>6,697,229</b>	<b>6,154,254</b>	<b>542,975</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,040,249</b>	<b>1,829,568</b>	<b>789,319</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Assets			
Transfers In:	-	40,603	40,603
General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>40,603</b>	<b>40,603</b>
<b>Appropriated Fund Balance</b>	<b>(1,040,249)</b>	<b>-</b>	<b>1,040,249</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,870,171</b>	<b>\$ 1,870,171</b>

**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, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:</b>			
<b>Net Change in Fund Balance</b>		<u>\$ 1,870,171</u>	
Reconciling Items:			
Depreciation Expense		(3,166,341)	
Capital Outlays		1,259,293	
Increase (Decrease) in Deferred Outflows of Resources - Pensions		(48,564)	
Increase (Decrease) in Deferred Outflows of Resources - OPEB		84,494	
(Increase) Decrease in Net Pension Liability		16,529	
(Increase) Decrease in Deferred Inflows of Resources - Pensions		382	
(Increase) Decrease in Deferred Inflows of Resources - OPEB		18,362	
(Increase) Decrease in OPEB Liability		(165,655)	
Increase in Accrued Landfill Closure and Postclosure Care Costs		(1,441,574)	
Decrease in Compensated Absences		125,886	
Total Reconciling Items		<u>(3,317,188)</u>	
<b>Change in Net Position</b>		<u>\$ (1,447,017)</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, 2020

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Operating Revenues</b>			
Operating Grants		\$ 996,070	
Other Rental Revenue		71,788	
Dwelling Rental		702,561	
<b>Total Operating Revenues</b>	<b>\$ 1,873,580</b>	<b>1,770,419</b>	<b>\$ (103,161)</b>
<b>Nonoperating Revenues</b>			
Investment Earnings		5,091	
<b>Total Nonoperating Revenues</b>	<b>2,010</b>	<b>5,091</b>	<b>3,081</b>
<b>Total Revenues</b>	<b>1,875,590</b>	<b>1,775,510</b>	<b>(100,080)</b>
<b>Expenditures</b>			
Administration		648,191	
Utilities		374,860	
Ordinary Maintenance		562,161	
Insurance Premiums		81,518	
General Expense		78,362	
<b>Total Expenditures</b>	<b>1,787,495</b>	<b>1,745,092</b>	<b>42,403</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 88,095</b>	<b>\$ 30,418</b>	<b>\$ (57,677)</b>

**ROBESON COUNTY, NORTH CAROLINA**  
 Robeson County Housing Authority  
 Schedule of Revenues and Expenditures (Continued)  
 Budget and Actual (Non-GAAP)  
 For the Fiscal Year Ended June 30, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Other Financing Sources (Uses)</b>			
Transfers In:	\$ -	\$ 167,634	\$ 167,634
Capital Contributions		283,268	283,268
<b>Total Other Financing Sources (Uses)</b>	-	450,902	450,902
<b>Appropriated Fund Balance</b>	(88,095)	-	88,095
<b>Net Change in Fund Balance</b>	\$ -	\$ 481,320	\$ 481,320

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

<b>Net Change in Fund Balance</b>	<u>\$ 481,320</u>
Reconciling Items:	
Capital Contribution	123,997
Depreciation Expense	(427,140)
(Increase) Decrease in deferred outflows of resources - pensions	25,877
Increase (Decrease) in net pension liability	18,919
Increase (Decrease) in deferred inflows of resources - pensions	1,666
(Increase) Decrease in Compensated Absences	4,944
Operating Grants	364,785
Capital Fund Expense	(197,151)
Capital Fund Transfers Out	(167,634)
Total Reconciling Items	<u>(251,737)</u>
<b>Change in Net Position</b>	<u>\$ 229,583</u>

## ***Agency Funds***

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ROBESON COUNTY, NORTH CAROLINA  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b><u>Social Services</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 81,426	\$ 503,363	\$ 497,213	\$ 87,576
<b>Liabilities</b>				
Miscellaneous Liabilities	\$ 81,426	\$ 503,363	\$ 497,213	\$ 87,576
<b><u>Fines and Forfeitures</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ -	\$ 401,122	\$ 401,122	\$ -
Accounts Receivable	-	-	-	-
	\$ -	\$ 401,122	\$ 401,122	\$ -
<b>Liabilities</b>				
Intergovernmental Payable - Robeson County Board of Education	\$ -	\$ 401,122	\$ 401,122	\$ -
Total Liabilities	\$ -	\$ 401,122	\$ 401,122	\$ -
<b><u>Extension Service</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 11,529	\$ 4,538	\$ 6,176	\$ 9,891
Accounts Receivable	-	-	-	-
	\$ 11,529	\$ 4,538	\$ 6,176	\$ 9,891
<b>Liabilities</b>				
Miscellaneous Liabilities	\$ 11,529	\$ 4,538	\$ 6,176	\$ 9,891

**ROBESON COUNTY, NORTH CAROLINA**

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

For the Fiscal Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b><u>Ad Valorem Taxes</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ -	\$ 4,611,377	\$ 4,611,377	\$ -
<b>Liabilities</b>				
Miscellaneous Liabilities	\$ -	\$ 4,611,377	\$ 4,611,377	\$ -
<b><u>Sanitary Districts</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 40,054	\$ 71,913	\$ 72,913	\$ 39,054
<b>Liabilities</b>				
Miscellaneous Liabilities	\$ 40,054	\$ 71,913	\$ 72,913	\$ 39,054
<b><u>Deed of Trust Fund</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ (51,169)	\$ 51,169	\$ 51,407	\$ (51,407)
<b>Liabilities</b>				
Intergovernmental Payable - State of North Carolina	\$ (51,169)	\$ 51,169	\$ 51,407	\$ (51,407)

**ROBESON COUNTY, NORTH CAROLINA**

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

For the Fiscal Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b><u>Totals - All Agency Funds</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 81,840	\$ 5,643,482	\$ 5,640,208	\$ 85,114
Accounts Receivable	-	-	-	-
	<u>\$ 81,840</u>	<u>\$ 5,643,482</u>	<u>\$ 5,640,208</u>	<u>\$ 85,114</u>
<b>Liabilities</b>				
Miscellaneous Liabilities	\$ 133,009	\$ 5,191,191	\$ 5,187,679	\$ 136,521
Intergovernmental Payable - Robeson County Board of Education	-	401,122	401,122	-
Intergovernmental Payable - State of North Carolina	(51,169)	51,169	51,407	(51,407)
Total Liabilities	<u>\$ 81,840</u>	<u>\$ 5,643,482</u>	<u>\$ 5,640,208</u>	<u>\$ 85,114</u>

## ***Other Schedules***

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ROBESON COUNTY, NORTH CAROLINA  
General Fund  
Schedule of Ad Valorem Taxes Receivable  
June 30, 2020

Fiscal Year	Uncollected Balance July 1, 2019	Additions and Adjustments	Collections and Credits	Uncollected Balance June 30, 2020
2019-20	\$ -	\$ 55,428,555	\$ 52,450,312	\$ 2,978,243
2018-19	2,904,505	-	1,121,783	1,782,722
2017-18	1,888,716	-	508,530	1,380,186
2016-17	1,498,661	-	365,827	1,132,834
2015-16	1,235,190	-	276,384	958,806
2014-15	1,019,205	-	177,572	841,633
2013-14	959,053	-	132,248	826,805
2012-13	904,986	-	131,560	773,426
2011-12	776,218	-	103,060	673,158
2010-11	699,499	-	90,936	608,563
2009-10	567,907	-	567,907	-
	<u>\$ 12,453,940</u>	<u>\$ 55,428,555</u>	<u>\$ 55,926,119</u>	<u>11,956,376</u>

Less: Allowance for Uncollectible Accounts:  
General Fund

1,196,000

Ad Valorem Taxes Receivable - Net

\$ 10,760,376

Reconcilement with Revenues

Ad Valorem Taxes - General Fund

55,675,529

Reconciling Items:

Interest and Penalties Collected

(1,449,111)

Taxes Released

1,153,753

Taxes Written Off

545,948

Total Collections and Credits

\$ 55,926,119

**ROBESON COUNTY, NORTH CAROLINA**

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2020

				Total Levy	
	Town-Wide			Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
	Property Valuation	Rate Per \$100	Amount of Levy		
<b>Original Levy:</b>					
Property Taxed at					
Current Year's Rate	\$ 7,321,494,377	0.770	\$ 56,375,507	\$ 48,256,396	\$ 8,119,111
Penalties	-		234,717	234,717	-
Total	<u>7,321,494,377</u>		<u>56,610,224</u>	<u>48,491,113</u>	<u>8,119,111</u>
<b>Discoveries:</b>					
Current Year Taxes	-	0.770	-	-	-
Penalties	-		-	-	-
Total	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Abatements:</b>					
Property Taxes -					
Current Year's Rate	(147,546,648)	0.770	(1,136,109)	(1,136,109)	-
Penalties	-		(45,560)	(45,560)	-
Total	<u>(147,546,648)</u>		<u>(1,181,669)</u>	<u>(1,181,669)</u>	<u>-</u>
<b>Total Property Valuations</b>	<u><u>\$ 7,173,947,729</u></u>				
<b>Net Levy</b>			55,428,555	47,309,444	8,119,111
<b>Uncollected Taxes at June 30, 2020</b>			<u>(2,978,243)</u>	<u>(2,978,243)</u>	<u>-</u>
<b>Current Year's Taxes Collected</b>			<u><u>\$ 52,450,312</u></u>	<u><u>\$ 44,331,201</u></u>	<u><u>\$ 8,119,111</u></u>
<b>Current Levy Collection Percentage</b>			<u><u>94.63%</u></u>	<u><u>93.70%</u></u>	<u><u>100.00%</u></u>

**ROBESON COUNTY, NORTH CAROLINA**

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2020

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**Secondary Market Disclosures**

## Assessed Valuation:

Assessment Ratio	100%
Real Property	\$ 5,689,233,500
Personal Property	1,054,429,971
Public Service Companies	430,284,258
Total Assessed Valuation	<u>\$ 7,173,947,729</u>
Tax Rate per \$100	0.770
Levy (includes discoveries, releases and abatements)	\$ 55,428,555

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

Fire Districts	<u>4,611,377</u>
Total	<u><u>\$ 4,611,377</u></u>

## **Statistical Section**

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

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

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

**ROBESON COUNTY, NORTH CAROLINA**

## Net Assets by Component

Last Seven Fiscal Years

(Accrual Basis of Accounting)

	2014	2015	2016	2017	2018	2019	2020
<b>Net assets:</b>							
Governmental activities:							
Net Investment in capital assets	\$ 13,865,287	\$ 14,784,671	\$ 15,763,330	\$ 17,129,370	\$ 19,874,207	\$ 27,172,959	\$ 24,332,903
Restricted	16,466,817	13,658,563	9,478,914	10,150,079	10,151,570	32,076,172	13,243,907
Unrestricted	7,952,989	9,185,131	11,333,356	9,197,567	(25,061,028)	(53,499,386)	(30,765,081)
Total governmental activities net assets	<u>\$ 38,285,093</u>	<u>\$ 37,628,365</u>	<u>\$ 36,575,600</u>	<u>\$ 36,477,016</u>	<u>\$ 4,964,749</u>	<u>\$ 5,749,745</u>	<u>\$ 6,811,729</u>
Business-type activities:							
Net Investment in capital assets	\$ 26,018,980	\$ 29,296,086	\$ 29,401,739	\$ 29,666,895	\$ 32,229,077	\$ 34,750,932	\$ 30,808,911
Unrestricted	4,004,384	(904,618)	(2,617,394)	(2,715,271)	(4,725,389)	(2,099,807)	(1,472,814)
Total business-type activities net assets	<u>\$ 30,023,364</u>	<u>\$ 28,391,468</u>	<u>\$ 26,784,345</u>	<u>\$ 26,951,624</u>	<u>\$ 27,503,688</u>	<u>\$ 32,651,125</u>	<u>\$ 29,336,097</u>
Primary government							
Net Investment in capital assets	\$ 39,884,267	\$ 44,080,757	\$ 45,165,069	\$ 46,796,265	\$ 52,103,284	\$ 61,923,891	\$ 55,141,814
Restricted	16,466,817	13,658,563	9,478,914	10,150,079	10,151,570	32,076,172	13,243,907
Unrestricted	11,957,373	8,280,513	8,715,962	6,482,296	(29,786,417)	(55,599,193)	(32,237,895)
Total primary government net assets	<u>\$ 68,308,457</u>	<u>\$ 66,019,833</u>	<u>\$ 63,359,945</u>	<u>\$ 63,428,640</u>	<u>\$ 32,468,437</u>	<u>\$ 38,400,870</u>	<u>\$ 36,147,826</u>

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

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

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

	2014	2015	2016	2017	2018	2019	2020
<b>Total net (expense) revenue by program:</b>							
Governmental activities:							
General government	\$ (14,142,804)	\$ (13,564,282)	\$ (13,633,715)	\$ (14,092,083)	\$ (17,430,567)	\$ (20,845,334)	\$ (17,187,373)
Public safety	(21,023,005)	(18,963,948)	(21,151,673)	(21,332,216)	(23,096,367)	(23,263,802)	(24,757,117)
Economic and physical development	(2,586,958)	(1,197,462)	(1,950,805)	(1,606,957)	(2,777,632)	(10,410,244)	(12,237,404)
Environmental protection	-	-	-	-	-	-	-
Human services	(26,689,415)	(22,983,389)	(23,557,156)	(20,630,644)	(16,577,959)	(12,377,982)	(9,014,444)
Cultural and recreation	(1,332,908)	(1,565,875)	(1,906,660)	(2,512,435)	(3,012,205)	(3,869,758)	(3,950,537)
Education	(16,635,830)	(14,435,989)	(19,390,323)	(16,640,383)	(17,674,398)	(19,943,508)	(18,303,852)
Interest on long-term debt	(1,659,559)	(1,522,181)	(1,431,900)	(1,339,632)	(993,071)	(1,160,127)	(1,072,039)
Business-type activities:							
Water and sewer	673,026	(288,823)	(572,627)	371,985	1,650,396	3,668,343	(2,284,555)
Solid waste	5,303,571	(1,627,962)	(1,228,406)	(534,149)	2,214,609	1,166,278	(1,777,563)
Robeson housing authority	(524,969)	(560,010)	(315,436)	(221,238)	(82,486)	(189,592)	224,492
Total net program (expense) revenue	<u>\$ (78,618,851)</u>	<u>\$ (76,709,921)</u>	<u>\$ (85,138,701)</u>	<u>\$ (78,537,752)</u>	<u>\$ (77,779,680)</u>	<u>\$ (872,257,260)</u>	<u>\$ (90,360,392)</u>
<b>General revenues and transfers</b>							
Governmental activities:							
Taxes:							
Property taxes, levied for general purposes	\$ 53,971,199	\$ 52,369,793	\$ 54,351,019	\$ 55,621,427	\$ 56,425,970	\$ 60,761,707	\$ 60,491,670
Local option sales tax	17,878,321	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913
Other taxes and licenses	162,870	127,535	140,402	160,037	164,199	169,162	194,686
Investment earnings, unrestricted	136,696	99,489	127,894	126,878	2,178,549	713,339	420,033
Miscellaneous	4,093,153	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448
Transfers	11,425	-	-	-	-	-	-
Total governmental activities general revenues and transfers	<u>76,253,664</u>	<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>
Business-type activities:							
Water and solid waste:							
Local option sales tax	-	-	-	-	-	-	-
Other taxes and licenses	280,970	311,012	310,928	341,331	341,590	275,956	286,901
Investment earnings, unrestricted	2,140.00	1,990.00	887.00	539	831	1,794	5,091
Loss on abandoned assets	-	-	-	-	-	-	-
Miscellaneous	133,169	263,392	197,527	208,811	(754,782)	(23,263,802)	230,606
Transfers	-	-	-	-	-	-	-
Total business-type activities general revenues and transfers	<u>416,279</u>	<u>576,394</u>	<u>509,342</u>	<u>550,681</u>	<u>(412,361)</u>	<u>(23,263,802)</u>	<u>522,598</u>
Total net program (expense) revenue	<u>76,669,943</u>	<u>80,577,678</u>	<u>82,478,809</u>	<u>80,234,237</u>	<u>88,222,847</u>	<u>93,213,992</u>	<u>88,107,348</u>
<b>Total change in net assets:</b>							
Governmental activities	(7,816,815)	5,768,158	(1,052,765)	1,529,206	7,073,009	840,829	1,061,984
Business-type activities	<u>5,867,907</u>	<u>(1,900,401)</u>	<u>(1,607,127)</u>	<u>167,279</u>	<u>3,370,158</u>	<u>5,147,437</u>	<u>(3,315,028)</u>
Total primary government	<u>\$ (1,948,908)</u>	<u>\$ 3,867,757</u>	<u>\$ (2,659,892)</u>	<u>\$ 1,696,485</u>	<u>\$ 10,443,167</u>	<u>\$ 5,988,266</u>	<u>\$ (2,253,044)</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Fund Balance</b>										
General Fund										
Restricted:										
Restricted by state statute	\$ 4,639,585	\$ 8,247,330	\$ 9,502,996	\$ 8,414,435	\$ 10,093,643	\$ 6,499,995	\$ 6,833,537	\$ 7,010,814	\$ 29,289,730	\$ 10,473,903
Restricted for school capital outlay	10,535,112	11,441,247	9,562,559	4,400,470	1,323,415	504,721	504,721	504,721	504,721	504,721
Assigned:										
Designated for subsequent year's expenditures	3,433,237	3,039,320	3,234,164	3,234,164	3,000,000	3,922,602	3,922,602	2,348,464		
Unassigned	18,752,180	17,446,844	15,643,282	15,727,079	18,892,106	18,947,795	18,980,782	26,955,173	17,621,945	37,405,197
	<u>18,752,180</u>	<u>17,446,844</u>	<u>15,643,282</u>	<u>15,727,079</u>	<u>18,892,106</u>	<u>18,947,795</u>	<u>18,980,782</u>	<u>26,955,173</u>	<u>17,621,945</u>	<u>37,405,197</u>
Total general fund	<u>\$ 37,360,114</u>	<u>\$ 40,174,741</u>	<u>\$ 37,943,001</u>	<u>\$ 31,776,148</u>	<u>\$ 33,309,164</u>	<u>\$ 29,875,113</u>	<u>\$ 30,241,642</u>	<u>\$ 36,819,172</u>	<u>\$ 47,416,396</u>	<u>\$ 48,383,821</u>
All other governmental funds										
Restricted:										
Restricted by state statute	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted for public buildings	2,629,437	2,429,452	2,435,183	1,907,241	2,241,505	2,474,198	2,811,821	2,636,035	2,281,721	2,265,283
Restricted for E-911	1,986,619	1,304,920	1,469,848	1,744,671	-	-	-	-	-	-
Assigned										
Assigned for public buildings	1,227,453	138,746	291,655	325,588	610,026	610,026	610,026	(1,309,362)	(11,360,121)	1,276,221
Unassigned	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 5,843,509</u>	<u>\$ 3,873,118</u>	<u>\$ 4,196,686</u>	<u>\$ 3,977,500</u>	<u>\$ 2,851,531</u>	<u>\$ 3,084,224</u>	<u>\$ 3,421,847</u>	<u>\$ 1,326,673</u>	<u>\$ 9,078,400</u>	<u>\$ 3,541,504</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Ad valorem taxes	\$ 50,160,668	\$ 51,349,941	\$ 49,955,579	\$ 53,584,088	\$ 52,464,624	\$ 53,887,123	\$ 55,060,316	\$ 51,484,553	\$ 61,272,844	\$ 61,071,064
Local Option Sales Taxes	14,963,328	18,084,314	18,222,717	17,878,321	19,965,920	20,541,243	24,101,998	23,988,185	25,926,407	26,394,913
Other Taxes and Licenses	98,391	78,734	133,062	162,870	127,535	140,402	160,037	164,199	169,162	194,686
Unrestricted Intergovernmental	317,606	73,063	322,202	293,701	322,716	279,660	301,851	74,870	61,812	92,057
Restricted Intergovernmental	33,003,757	33,653,604	34,435,263	854,004	860,617	33,154,946	1,073,342	32,317,263	984,736	44,519,966
Licenses and Permits	823,561	967,866	887,785	9,769,212	10,504,067	1,083,159	9,836,433	960,745	10,981,177	1,130,019
Sales and Services	12,208,830	9,811,906	8,611,709	33,736,878	33,582,608	8,653,965	33,958,193	9,302,324	38,898,893	12,667,419
Investment Earnings	482,823	722,612	603,604	136,696	99,489	127,894	126,878	2,178,549	713,339	420,033
Miscellaneous	1,176,939	3,323,346	6,291,936	4,093,153	7,438,547	6,808,909	(326,784)	5,878,305	5,140,969	83,448
<b>Total Revenues</b>	<b>113,235,903</b>	<b>118,065,386</b>	<b>119,463,857</b>	<b>120,508,923</b>	<b>125,366,123</b>	<b>124,677,301</b>	<b>124,292,264</b>	<b>126,348,993</b>	<b>144,149,339</b>	<b>146,573,605</b>
<b>Expenditures</b>										
General Government	23,715,225	23,186,045	21,991,937	27,626,671	22,462,461	22,500,998	20,650,126	24,310,754	31,605,950	34,010,756
Public Safety	24,489,583	25,497,564	29,739,026	29,637,303	31,670,951	32,384,330	33,010,910	34,364,330	29,874,386	37,744,546
Human Services	45,703,519	44,509,808	46,867,681	46,252,680	47,830,921	47,425,592	46,321,679	42,762,640	41,727,423	43,318,051
Economic and Physical Development	966,286	1,037,439	1,066,917	1,023,060	1,064,104	1,133,962	975,010	1,189,073	1,250,339	1,123,828
Cultural and Recreation	995,274	911,339	1,011,896	994,541	1,028,168	1,053,905	1,320,535	1,668,345	1,997,149	2,205,113
Community Promotions	-	-	-	-	-	-	-	-	-	-
Capital Outlay	19,515,766	2,031,944	1,021,021	1,638,522	1,758,954	324,345	1,092,559	652,698	-	9,141,996
Education	12,375,000	16,113,200	15,856,119	16,635,830	14,435,989	19,390,323	16,640,383	17,674,396	19,220,239	18,303,852
Debt Service:										
Principal	885,762	2,121,523	2,071,230	2,072,044	2,230,162	2,233,679	2,237,278	2,240,962	2,076,696	2,911,361
Interest	1,618,902	1,856,060	1,746,202	1,638,561	1,541,816	1,431,525	1,339,632	1,061,135	1,118,627	1,124,193
<b>Total Expenditures</b>	<b>130,265,317</b>	<b>117,264,922</b>	<b>121,372,029</b>	<b>127,519,212</b>	<b>124,023,526</b>	<b>127,878,659</b>	<b>123,588,112</b>	<b>125,924,333</b>	<b>125,675,486</b>	<b>149,883,696</b>
<b>Excess of Revenues Over (Under)</b>										
<b>Expenditures</b>	<b>(17,029,414)</b>	<b>800,464</b>	<b>(1,908,172)</b>	<b>(7,010,289)</b>	<b>1,342,597</b>	<b>(3,201,358)</b>	<b>704,152</b>	<b>424,660</b>	<b>7,153,057</b>	<b>(3,310,091)</b>
<b>Other Financing Sources (Uses), Net</b>										
Operating Transfers	3,245,883	289,799	-	656,425	-	-	-	-	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Installment Purchase Obligations Issued	10,524,093	-	-	-	-	-	-	-	3,500,000	16,897,420
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
<b>Total Change in Fund Balance</b>	<b>\$ (3,259,438)</b>	<b>\$ 1,090,263</b>	<b>\$ (1,908,172)</b>	<b>\$ (6,353,864)</b>	<b>\$ 1,342,597</b>	<b>\$ (3,201,358)</b>	<b>\$ 704,152</b>	<b>\$ 424,660</b>	<b>\$ 10,653,057</b>	<b>\$ 13,587,329</b>
<b>Debt Service as a Percentage of</b>										
Noncapital Expenditures	2.26%	3.45%	3.17%	2.95%	3.09%	2.87%	2.92%	2.64%	2.54%	2.87%

**ROBESON COUNTY, NORTH CAROLINA**

## General Governmental Tax Revenues by Source

Last Ten Fiscal Years

(modified accrrual basis of accounting)

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Other Taxes and Licenses</b>	<b>Governmental Activities</b>	<b>Total</b>
2011	45,249,384	14,963,328	98,391	22,652,801	82,963,904
2012	44,760,063	18,084,314	78,734	22,175,968	85,099,079
2013	44,896,088	18,222,717	133,062	22,390,859	85,642,726
2014	49,482,042	17,878,321	162,870	33,780,344	101,303,577
2015	48,373,711	19,965,920	127,535	35,526,058	103,993,224
2016	49,714,517	20,541,243	140,402	35,111,839	105,508,001
2017	50,666,248	24,101,998	160,037	33,986,414	108,914,697
2018	51,484,553	23,988,185	164,199	30,824,256	106,461,193
2019	56,241,149	25,926,407	169,162	29,192,984	111,529,702
2020	55,675,529	26,394,913	194,686	30,272,873	112,538,001
Change from 2011 to 2020	23.04%	76.40%	97.87%	33.64%	35.65%

In North Carolina, property tax would be 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		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	Estimated Actual Value		
2011	4,920,520,153	5,928,337,534	680,413,520	281,164,191	5,882,097,864	6,889,915,245	85.37%	0.79
2012	5,017,837,610	6,052,880,108	745,016,939	263,709,860	6,026,564,409	7,061,606,907	85.34%	0.77
2013	5,226,469,071	6,288,735,686	773,841,997	252,749,877	6,253,060,945	7,315,327,560	85.48%	0.77
2014	5,017,843,762	6,052,887,530	1,030,779,421	291,651,992	6,340,275,175	7,375,318,943	85.97%	0.77
2015	5,044,621,756	6,085,189,090	846,023,140	302,669,584	6,193,314,480	7,233,881,814	85.62%	0.77
2016	5,123,544,978	6,180,392,012	900,359,460	405,069,041	6,428,973,479	7,485,820,513	85.88%	0.77
2017	5,224,502,818	6,302,174,690	958,667,044	383,513,483	6,566,683,345	7,644,355,217	85.90%	0.77
2018	5,418,493,003	6,536,179,738	976,154,395	315,455,666	6,710,103,064	7,827,789,799	85.72%	0.77
2019	5,518,858,161	6,657,247,480	1,024,686,554	408,975,883	6,952,520,598	8,090,909,917	85.93%	0.77
2020	5,689,233,500	6,862,766,586	1,054,429,971	430,284,258	7,173,947,729	8,347,480,815	85.94%	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 2024.

**ROBESON COUNTY, NORTH CAROLINA**

Property Tax Rates - Direct and Overlapping Governments

(Per \$100 of Assessed Value)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Robeson County	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77
Town of Fairmont	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73
Town of Lumber Bridge	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.30	0.30	0.30
City of Lumberton	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.63	0.63	0.63
Town of Marietta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Maxton	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Town of McDonald	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Town of Orrum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Parkton	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Town of Pembroke	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Town of Proctorville	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Town of Raynham	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.15	0.20
Town of Red Springs	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.62
Town of Rennert	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Town of Rowland	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.76	0.76
Town of St. Pauls	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.60	0.60	0.60
Fire District #11 Southeast Maxton	0.00	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #16 Smiths	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #17 Big Marsh	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #18 Red Springs	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #19 Ashpole	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #20 White House	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #21 Lumber Bridge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #22 Piney Forest	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #23 Saddletree	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #24 Shannon	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #25 Wishart	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Fire District #26 Northwoods	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #27 Raft Swamp	0.10	0.10	0.10	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #28 East Howellsville	0.12	0.12	0.12	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #29 Evans Crossroads	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #30 Prospect	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #31 Scuffletown	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #32 Deep Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #33 Kingsdale	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #34 Orrum	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #35 Jacobs Swamp	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #36 Britts	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #37 Raynham	0.05	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	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #39 Sterlings	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #40 Quehill	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #41 Rennert	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #42 Rowland	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Taxpayers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

Taxpayer	Type of Enterprise	Fiscal Year 2020	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 283,246,516	4.07%
Mountaire Farms of NC INC	Poultry Processing	\$ 116,312,678	1.67%
Sanderson Farms INC	Poultry Processing	\$ 97,404,003	1.40%
NC Renewable Power Lumberton LLC	Electricity	\$ 64,397,016	0.93%
Walmart Bus Trust	Real Estate	\$ 30,164,200	0.43%
Innovative Solar 47 LLC	Solar Power	\$ 26,008,610	0.37%
Elkay Plumbing Products Company	Manufacturing	\$ 24,768,572	0.36%
Prestage Foods INC	Poultry Processing	\$ 24,123,753	0.35%
Silgan Containers Group	Manufacturing	\$ 22,097,285	0.32%
Graphic Packaging INTL LLC	Manufacturing	\$ 16,358,354	0.24%
Total		<u>\$ 704,880,987</u>	10.14%

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

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Taxpayers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

Taxpayer	Type of Enterprise	Fiscal Year 2018	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 259,628,989	3.73%
Mountaire Farms of NC Inc.	Poultry Processing	\$ 112,732,759	1.62%
Lumbee River EMC	Electricity	\$ 103,653,473	1.49%
Duke Energy Progress Inc.	Electricity	\$ 93,920,193	1.35%
Piedmont Natural Gas Co Inc.	Manufacturing	\$ 92,388,114	1.33%
Sanderson Farms Inc	Poultry Processing	\$ 86,296,499	1.24%
NC Renewable Power Lumberton LLC	Manufacturing	\$ 55,547,139	0.80%
CSX Transportation	Railroad Transportation	\$ 49,960,781	0.72%
Silgan Can Company	Manufacturing	\$ 22,818,187	0.33%
Dukenet Communications Inc.	Communications	\$ 21,347,534	0.31%
Total		<u>\$ 898,293,668</u>	12.92%

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

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Taxpayers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

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

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

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Taxpayers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

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

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

Source: Robeson County Tax Department.

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Taxpayers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

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

Taxpayer	Type of Enterprise	Fiscal Year 2011	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 211,644,490	4.36%
Progress Energy Carolinas	Electricity	99,035,135	2.04%
Lumbee River EMC	Electricity	95,476,569	1.96%
Mountaire Farms of NC Inc.	Poultry Processing	60,812,675	1.25%
CSX Transportation	Railroad Transportation	48,469,645	1.00%
Silgan Can Company	Manufacturing	41,094,755	0.85%
Prestage Foods Inc.	Manufacturing	40,855,294	0.84%
Bellsouth Telephone Co.	Communications	26,723,900	0.55%
Piedmont Natural Gas Co Inc.	Manufacturing	23,782,133	0.49%
NC Power Holdings LLC/ Lumberton	Electricity	17,952,964	0.37%
Total		<u>\$ 665,847,560</u>	13.70%

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				
2011	\$ 46,646,709	\$ 42,174,493	91.24%	\$ 8,944,432	\$ 42,174,493	90.41%	\$ (4,472,216)
2012	\$ 46,302,579	\$ 41,681,193	90.02%	\$ 9,242,772	\$ 41,681,193	90.02%	\$ (4,621,386)
2013	\$ 46,404,546	\$ 41,681,216	89.82%	\$ 9,446,660	\$ 41,681,216	89.82%	\$ (4,723,330)
2014	\$ 48,820,119	\$ 44,923,743	92.02%	\$ 7,792,752	\$ 44,923,743	92.02%	\$ (3,896,376)
2015	\$ 47,688,521	\$ 44,247,325	92.78%	\$ 6,882,392	\$ 44,247,325	92.78%	\$ (3,441,196)
2016	\$ 49,323,546	\$ 46,023,484	93.31%	\$ 6,600,124	\$ 46,023,484	93.31%	\$ (3,300,062)
2017	\$ 50,563,461	\$ 47,386,654	93.72%	\$ 6,353,614	\$ 47,386,654	93.72%	\$ (3,176,807)
2018	\$ 51,667,793	\$ 48,511,214	93.89%	\$ 6,313,158	\$ 48,511,214	93.89%	\$ (3,156,579)
2019	\$ 53,636,867	\$ 50,732,362	94.58%	\$ 5,809,010	\$ 50,732,362	94.58%	\$ (2,904,505)
2020	\$ 55,428,555	\$ 52,450,312	94.63%	\$ 5,956,486	\$ 52,450,312	94.63%	\$ (2,978,243)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed Value (000 omitted)	\$ 5,904,646,711	\$ 5,006,091,926	\$ 4,960,096,490	\$ 5,017,843,762	\$ 5,044,621,756	\$ 5,123,544,978	\$ 5,224,502,818	\$ 5,418,493,003	\$ 5,518,858,161	\$ 5,689,233,500
Gross General Bonded Debt	54,709,790	51,966,832	49,314,875	46,501,961	43,261,902	24,908,502	22,855,845	20,802,587	18,749,629	33,594,092
Less Debt Pay From Enterprise Revenues	19,485,427	18,846,500	18,247,500	17,487,543	16,300,442	15,082,056	13,839,461	12,571,688	11,349,814	10,127,577
Net General Bonded Debt	35,224,363	33,120,332	31,067,375	29,014,417	26,961,460	9,826,446	9,016,384	8,230,899	7,399,815	23,466,515
Ratio of Net Bonded Debt to Estimated Value of Taxable Property	0.0100%	0.6616%	0.6263%	0.5782%	0.5345%	0.1918%	0.1726%	0.1519%	0.1341%	0.4125%
Population	134,240	134,341	134,010	133,661	133,257	133,354	132,020	132,231	131,600	131,315
Net General Bonded Debt Per Capita	262	247	232	217	202	74	68	62	56	179

**ROBESON COUNTY, NORTH CAROLINA**

Computation of Legal Debt Margin and Actual Debt  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Assessed Valuation</b>	<b>Legal Debt Limit</b>	<b>Installment Debt</b>	<b>Legal Debt Margin</b>	<b>Ratio of Outstanding Debt to Debt Limit</b>
2011	5,904,646,711	466,467,090	25,569,286	440,897,804	5.481%
2012	5,017,837,610	386,373,496	25,154,661	361,218,835	6.510%
2013	5,226,469,071	402,438,118	23,785,038	378,653,080	5.910%
2014	6,340,275,175	507,222,014	23,059,600	484,162,414	4.546%
2015	6,193,314,480	495,465,158	21,531,044	473,934,114	4.346%
2016	6,428,973,479	514,317,878	19,998,972	494,318,906	3.888%
2017	6,566,683,345	525,334,668	18,463,301	506,871,367	3.515%
2018	6,710,103,064	536,808,245	16,923,945	519,884,300	3.153%
2019	6,952,520,598	556,201,648	19,048,854	537,152,794	3.425%
2020	7,173,947,729	573,915,818	33,736,519	540,179,299	5.878%

**ROBESON COUNTY, NORTH CAROLINA**

Computation of Direct and Overlapping Governmental Activities Debt  
June 30, 2020

Jurisdiction	General Direct Debt	Percentage Applicable to County	County Share of Net Debt
<b>Robeson County</b>			
General Direct Debt	\$ 37,595,354	100.00%	100%
<b>Underlying:</b>			
City of Lumberton	\$ -		
Town of St. Pauls	\$ -		
Town of Red Springs	\$ -		
Town of Parkton	\$ -		
Town of Pembroke	\$ -		
Town of Maxton	\$ -		
Town of Rowland	\$ -		
Town of Fairmont	\$ -		

**ROBESON COUNTY, NORTH CAROLINA**

## Outstanding Debt Ratios

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government Debt	Ratio of Outstanding Debt to Personal Income	Total Outstanding Debt per Capita
	General Obligation Bonds	Installment Financing	Qualified Bonds	General Obligation Bonds	Installment Financing			
2011	51,073	-	-	19,485,427	-	19,536,500	5.87%	788
2012	-	25,154,661	9,471,685	18,846,500	-	53,472,846	15.66%	2,104
2013	-	23,785,038	8,770,077	18,247,500	-	50,802,615	14.09%	1,889
2014	-	23,059,600	-	17,182,543	-	40,242,143	11.06%	1,478
2015	-	21,531,044	7,366,866	16,300,442	-	45,198,352	12.13%	1,616
2016	-	19,998,972	6,665,259	15,082,056	-	41,746,287	10.93%	1,457
2017	-	18,463,301	5,963,652	13,839,461	-	38,266,414	10.02%	1,323
2018	-	16,923,945	5,262,046	12,571,688	-	34,757,679	8.76%	1,159
2019	-	19,048,854	4,560,441	11,349,814	-	30,398,668	9.78%	1,303
2020	-	33,736,519	3,858,835	10,127,577	-	43,864,096	14.12%	1,880

Population data is shown on the Demographic Statistics schedule.

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

**ROBESON COUNTY, NORTH CAROLINA**

Demographic Statistics

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Total Personal Income (2) (Thousands of Dollars)</b>	<b>Per Capita Income (2)</b>	<b>Unemployment Rate (3)</b>	<b>Robeson County Public School Enrollment (4)</b>
<b>2011</b>	134,240	3,330,226	24,808	13.2%	23,157
<b>2012</b>	134,341	3,414,277	25,415	13.9%	23,211
<b>2013</b>	134,010	3,604,735	26,899	13.0%	23,647
<b>2014</b>	133,661	3,638,386	27,221	9.3%	23,088
<b>2015</b>	133,257	3,727,598	27,973	9.1%	22,970
<b>2016</b>	133,354	3,819,792	28,644	7.3%	23,239
<b>2017</b>	132,020	3,819,339	28,930	6.1%	22,593
<b>2018</b>	132,231	3,966,930	30,000	6.4%	22,098
<b>2019</b>	131,600	4,037,225	30,678	6.2%	21,447
<b>2020</b>	131,315	3,880,802	29,438	11.2%	21,666

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

(2) Bureau of Economic Analysis Information.

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

(4) Robeson County School Administration.

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Employers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

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	1.5%-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	1.5%-3.00%
Campbell Soup Supply Company LLC	Manufacturing	500-999	6	1.5%-3.00%
Wal-Mart Associates Inc.	Trade, Transportation, & Utilities	500-999	7	1.5%-3.00%
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 Year Ended June 30, 2020 thru 2011

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	1.5%-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 Year Ended June 30, 2020 thru 2011

Employer	Type of Enterprise	Fiscal Year 2016		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	2	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
UNC at Pembroke	Education & Health Services	1,000	5	2.53%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	1,000	6	1.90%
Primary Health Choice Inc	Education & Health Services	750	7	1.90%
Branch Banking & Trust	Financial Activities	750	8	1.90%
Campbell Soup Supply Company LLC	Manufacturing	750	9	1.90%
Kayser-Roth Corporation	Manufacturing	750	10	1.90%
				22.15%

Employer	Type of Enterprise	Fiscal Year 2015		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	2	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
UNC at Pembroke	Education & Health Services	1,000	5	2.53%
Campbell Soup Supply Company LLC	Manufacturing	750	6	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	7	1.90%
Primary Health Choice Inc	Education & Health Services	750	8	1.90%
Branch Banking & Trust	Financial Activities	750	9	1.90%
Kayser-Roth Corporation	Manufacturing	750	10	1.90%
				22.15%

**ROBESON COUNTY, NORTH CAROLINA**  
Principal Employers For the Year  
Fiscal Year Ended June 30, 2020 thru 2011

Employer	Type of Enterprise	Fiscal Year 2014		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	2	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
UNC at Pembroke	Education & Health Services	1,000	5	2.53%
Campbell Soup Supply Company LLC	Manufacturing	750	6	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	7	1.90%
Two Hawk Employment Services LLC	Professional & Business Services	750	8	1.90%
Branch Banking & Trust	Financial Activities	750	9	1.90%
Kayser-Roth Corporation	Manufacturing	750	10	1.90%
				22.15%

Employer	Type of Enterprise	Fiscal Year 2013		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	2	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
UNC at Pembroke	Education & Health Services	750	5	1.90%
Campbell Soup Supply Company LLC	Manufacturing	750	6	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	7	1.90%
Branch Banking & Trust	Financial Activities	750	8	1.90%
Kayser-Roth Corporation	Manufacturing	750	9	1.90%
Two Hawk Employment Services LLC	Professional & Business Services	750	10	1.90%
				21.52%

**ROBESON COUNTY, NORTH CAROLINA**

Principal Employers For the Year

Fiscal Year Ended June 30, 2020 thru 2011

Employer	Type of Enterprise	Fiscal Year		2012
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	2	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
OSC -Central Payroll	Public Administration	750	5	1.90%
Campbell Soup Supply Company LLC	Manufacturing	750	6	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	7	1.90%
Branch Banking & Trust	Financial Activities	750	8	1.90%
Robeson Community College	Education & Health Services	750	9	1.90%
Kayser-Roth Corporation	Manufacturing	750	10	1.90%
Total				21.52%

Employer	Type of Enterprise	Fiscal Year		2011
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	2	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
Campbell Soup Supply Company LLC	Manufacturing	750	5	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	6	1.90%
Branch Banking & Trust	Financial Activities	750	7	1.90%
Robeson Community College	Education & Health Services	750	8	1.90%
Kayser-Roth Corporation	Manufacturing	750	9	1.90%
Prestage Foods	Manufacturing	750	10	1.90%
Total				21.52%

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Bank Deposits (000 Omitted) **</b>	1,262,940	1,061,369	1,027,727	991,536	978,945	972,169	976,246	1,007,012	1,063,621	984,252
<b>Commercial Construction: ***</b>										
Number of Units	54	45	24	45	42	61	93	74	78	56
Value	29,664,213	23,491,047	5,523,223	49,248,237	66,254,788	24,473,742	27,754,309	14,238,526	15,547,914	14,790,708
<b>Residential Construction: ***</b>										
Number of Units	162	122	87	101	72	119	98	102	115	90
Value	46,390,020	32,026,414	16,914,021	20,266,202	13,977,349	23,700,736	16,577,868	17,980,361	20,224,870	19,246,975

Source : N. C Banking Commission \*\*

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

**ROBESON COUNTY, NORTH CAROLINA**

## Operating Indicators by Function

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Function</b>										
<b>Full-Time County Employees:</b>										
General government	648	656	649	642	639	657	603	676	1,122	934
Public Safety										
Sheriff	117	119	119	118	122	116	116	105	138	118
Civilians	17	12	13	16	22	22	13	10	17	11
JUV	10	10	10	10	10	10	10	10	10	10
Jail	86	85	88	87	81	83	80	82	6	8
Civilians	4	4	5	5	5	5	9	7	95	76
Fire	4	4	4	4	4	4	4	3	6	4
EMS	64	63	76	62	84	81	59	57	71	59
Culture and recreation	9	9	11	8	9	8	10	10	11	11
Water	43	46	45	44	44	44	43	42	48	46
Solid Waste	26	26	24	25	26	24	18	21	21	18
<b>Libraries:</b>										
Number of Libraries	7	7	7	7	7	7	7	7	7	7
Number of Volumes	152,115	157,144	152,713	150,918	155,076	126,712	121,880	216,971	236,186	182,467
Book Mobile / Transit Van	1	1	1	1	1	1	1	0	1	1
<b>Education:</b>										
Number of Schools	42	42	42	42	42	42	42	42	40	36
Number of Teachers	1,560	1,686	1,625	1,620	1,535	1,667	1,668	1,672	1,512	1,426
Number Students	23,157	23,211	23,647	23,088	22,970	23,239	22,593	22,188	24,000	21,064

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Emergency Operations Center (EOC)										
Calls rec'd for Law Enforcement	54,041	54,665	63,013	56,979	57,254	67,692	55,090	66,608	67,060	56,180
Calls rec'd for EMS - Ambulance	21,563	21,892	23,039	21,058	21,451	24,247	24,365	24,549	24,244	28,130
Calls rec'd for Fire	7,705	6,165	6,046	5,040	6,710	7,708	6,866	7,394	7,552	7,148
Fire										
Inspections	126	175	242	202	196	215	185	194	136	186
Number of Stations	31	32	32	32	32	32	35	33	27	31
Number of Firemen and Officers	739	902	945	1,007	1,010	1,092	1,036	1,042	832	1,020
Solid Waste										
Refuse collected (tons/day)	338.0	370.2	329.9	349.6	353.8	397.0	413.6	439.13	126.8	346.1
Dumpster/Compaction Sites	24	16	18	20	20	20	21	21	21	21
Collection Trucks	9	3	4	4	7	7	10	10	10	12
Culture and recreation										
Field Rentals	285	281	279	280	268	272	274	271	245	245
Community Center admissions	1,782	1,678	1,623	1,614	1,606	1,642	1,645	1,638	1,632	1,632
Water										
New connections	301	298	283	324	259	270	296	270	280	229
Water mains breaks	68	46	40	62	58	0	21	12	10	18
Average daily consumption (thousands of gallons)	14.5 MGD	14.2MGD	13.567MGD	12.978MGD	13.874MGD	14.252MGD	9.941MGD	15.00MGD	17.00 MGD	19.00 MGD

Sources: Various government departments

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



## ***Compliance Section***

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Robeson County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises Robeson County's basic financial statements, and have issued our report thereon dated January 22, 2021. Our report includes a reference to other auditors who audited the financial statements of the Robeson County Housing Authority, as described in our report on Robeson County, North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

Our consideration of the internal control was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies [2020-001]

#### **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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item [2020-001].

#### **Robeson County's Response to Findings**

Robeson County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

#### **Purpose of this Report**

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

*W Greene PLLC*

Whiteville, North Carolina  
January 22, 2021

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Robeson County, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major federal programs for the year ended June 30, 2020. Robeson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Robeson County, North Carolina's basic financial statements include the operations of Robeson County Housing Authority, which received \$1,761,915 in federal awards which is not included in the schedule during the year ended June 30, 2020. Our audit, described below, did not include the operations of Robeson County Housing Authority because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

**Management's Responsibility**

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

## **Auditor's Responsibility**

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

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

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

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## **Report on Internal Control Over Compliance**

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

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

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

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

## *W GREENE PLLC*

Whiteville, North Carolina  
January 22, 2021

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Robeson County, North Carolina

**Report on Compliance for Each Major State Program**

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major state programs for the year ended June 30, 2020. Robeson County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

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

### **Opinion on Each Major State Program**

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

### **Report on Internal Control Over Compliance**

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

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

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

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

*W Greene PLLC*

Whiteville, North Carolina  
January 22, 2021

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2020

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<b>SECTION I. SUMMARY OF AUDITOR'S RESULTS</b>
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**Financial Statements**

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

Significant deficiency(s) identified

  X   Yes      \_\_\_\_\_ None

Noncompliance material to financial statements noted

  X   Yes      \_\_\_\_\_ No

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2020

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

Internal control over major federal programs:

Material weakness(es) identified? ☐ Yes ☒ NoSignificant deficiency(s) identified ☐ Yes ☒ None

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

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

Identification of major federal programs:

<u>CFDA#</u>	<u>Names of Federal Program or Cluster</u>
14.228	Community Development Block Grant, State's Program
97.039	Hazard Mitigation Grant
21.019	Coronavirus Relief Fund
93.658	Title IV-E Foster Care
93.667	SSBG
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B Programs \$ 995,737

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2020

**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

School Nurse Funding Initiative  
Essential Single-Family Rehabilitation  
Building Reuse Program

State Administrative Matching Grants for Title IV-E Foster Care(CFDA #93.658),  
Hazard Mitigation Grant (CFDA #97.039) and Medical Assistance Program (CFDA #93.778)  
are a State matches on federal programs. Therefore, they have been included in the list of major federal programs

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2020

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<b>SECTION II. FINANCIAL STATEMENT FINDINGS</b>
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***Finding:***     **2020-001**

**MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICENCY**

Criteria: G.S 159-28(a) states that no obligation may be incurred in a function accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current year.

Condition: Robeson County expended more for home health by \$239,649 than was appropriated in the annual budget ordinance.

Effect: Moneys were spent that had not been obligated and appropriated.

Cause: Budget amendments were not adopted.

Recommendation: Before an obligation is to incur that will exceed the amount that was previously approved in the budget ordinance, an amendment to the budget

Views of responsible officials and planned corrective actions: The County agrees with this finding. Budget amendments will be adopted prior to making expenditures that exceed budgeted amounts. Please refer to corrective action plan.

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2020

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

**ROBESON COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs (Continued)

For the Fiscal Year Ended June 30, 2020

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



## **ROBESON COUNTY**

### **Board of Commissioners**

#### **Commissioners**

**Lance Herndon, Chairman**  
**Faline Dial, Vice-Chairman**

**Pauline Campbell**  
**Raymond Cummings**

**Jerry L. Stephens, Sr.**  
**David Edge**

**Roger Oxendine**  
**Tom Taylor**

**Kellie Hunt Blue, County Manager**

**Rob Davis**  
**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, 2020

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

##### **Finding 2020-001**

Name of Contact Person: Carla Kinlaw, Finance Officer

Corrective Action: The Board and Finance will work to ensure that budget amendments are adopted before expenditures are made that would exceed the amount appropriated in the budget. Budget-to-actual reports will be prepared and reviewed monthly as well.

Proposed Completion Date: Immediately

#### **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, 2020

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***Finding: 2019-001***

Status: Corrected

**ROBESON COUNTY, NORTH CAROLINA**  
Schedule of Expenditures of Federal and State Awards  
For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<b>Federal Awards:</b>						
<u>U.S. Department of Agriculture</u>						
<u>Food and Nutrition Service</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	XXXX	1,783,964	-	-	1,783,964
<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	854,459	-	-	-
Total U.S. Dept. of Agriculture			2,638,423	-	-	1,783,964
<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	10,507,648	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Public Health:						
Housing Opportunities for Persons with Aids	14.241	XXXX	385,128	-	-	-
Total U.S. Department of Housing and Urban Development			10,892,776	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Dept. of Transportation</u>						
<i>Passed-through the N.C. Department of Transportation:</i>						
Nonurbanized Area Formula Program	20.509		235,718	-	-	-
Buses & Bus Facilities Formula, Competitive, & Low or No Emissions Program	20.526		242,312	-	-	-
State & Community Highway Safety Program	20.600		80,681	-	-	-
Total U.S. Dept. of Transportation			558,711	-	-	-
<u>U.S. Dept. of Homeland Security</u>						
<i>Passed-through the N.C. Department of Public Safety:</i>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters - Hurricane Matthew	97.036		226,057	75,352	-	-
Declared Disasters - Hurricane Matthew	97.036		64,121	21,374	-	-
Declared Disasters - Hurricane Florence	97.036		703,802	234,605	-	-
Declared Disasters - Hurricane Dorian	97.036		36,442	12,147	-	-
Total			1,030,422	343,478	-	-
Hazard Mitigation Grant - Hurricane Matthew	97.039		404,912	134,970	-	-
Hazard Mitigation Grant - Hurricane Florence	97.039		97,162	32,387	-	-
Hazard Mitigation Grant - Elevation	97.039		62,063	20,688	-	-
Hazard Mitigation Grant - Reconstruction	97.039		375	125	-	-
Hazard Mitigation Grant - Acquisition	97.039		274,623	91,541	-	-
Total			839,135	279,711	-	-
Total U.S. Dept. of Homeland Security			1,869,557	623,189	-	-
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget &amp; Management:</i>						
NC Pandemic Recovery Office Coronavirus Relief Fund	21.019		2,375,312	-	-	-
Total U.S. Dept. of Treasury			2,375,312	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>Election Assistance Commission</u>						
<i>Passed-through the NC State Board of Elections:</i>						
2020 Supplemental COVID-19 Election						
Security Grants	90.404		-	-	-	-
Total Election Assistance Commission			-	-	-	-
<u>U.S. Department of Health &amp; Human Services</u>						
<u>Centers for Disease Control and Prevention</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
<i>Division of Public Health:</i>						
Hospital Preparedness Program (HPP) & Public						
Health Emergency Preparedness (PHEP) Aligned						
Cooperative Agreements	93.074	XXXX	89,913	-	-	-
COVID-19 Hospital Preparedness Program (HPP) & Public						
Health Emergency Preparedness (PHEP) Aligned						
Cooperative Agreements	93.074	XXXX	111,728	-	-	-
Project Grants and Cooperative Agreements						
for Tuberculosis Control Programs	93.116	XXXX	109,530	-	-	-
Family Planning Services	93.217	XXXX	101,116			
Immunization Grants	93.268	XXXX	46,990			
State Based Tobacco Control Programs - Financed in part by						
2018 Prevention and Public Health Funds (PPHF)	93.305	XXXX	75,890			
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home						
Home Visiting Program	93.505	XXXX	373,773	-	-	-
AFDC Payments & Penalties	93.560	XXXX	(261)	(72)	-	(71)
Preventive Health and Health Services Block Grant	93.991	XXXX	30,921	-	-	-
Ryan White Program	93.917	XXXX	442,716			
HIV Prevention Activities Health Dept. Based	93.940	XXXX	153,254	-	-	-
Preventive Health Services - Sexually Transmitted Disease Control	93.977	XXXX	42			
Maternal and Child Health Services Block Grant	93.994	XXXX	379,589	80,470	-	-
<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	975,925	180,494	-	795,138
Title IV-E Adoption Assistance - Administration	93.659	XXXX	160,116	-	-	160,116
Total Foster Care and Adoption Programs Cluster (Note 3)			1,136,041	180,494	-	955,254

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; Human Services (Continued)</u>						
<u>Administration for Children and Families (Continued)</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Promoting Safe and Stable Families	93.556	XXXX	95,601	-	-	-
Division of Social Services:						
Temporary Assistance for Needy Families (TANF) Cluster						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	1,830,665	-	-	2,534,012
Division of Public Health:						
Work First/Temporary Assistance for Needy Families (TANF)	93.558	XXXX	37,219	-	-	-
Total TANF Cluster			1,867,884	-	-	2,534,012
Division of Social Services:						
Child Support Enforcement	93.563	XXXX	2,111,430	(1,745)	-	1,089,451
Refugee and Entrant Assistance Admin	93.566	XXXX	1,064	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568	XXXX	163,024	-	-	-
Energy Assistance Payments	93.568	XXXX	1,081,253	-	-	-
Crisis Intervention Program	93.568	XXXX	637,151	-	-	-
Total Low-Income Home Energy Assistance			1,881,428	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645	XXXX	40,743	-	-	13,581
SSBG	93.667	XXXX	963,339	-	-	274,224
John Chafee Foster Care Prog. Successful Transition to Adulthood	93.674	XXXX	32,279	8,070	-	-
Independent Living Transition - Direct	93.674	XXXX	8,369	-	-	-

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; Human Services (Continued)</u>						
<u>Administration for Children and Families (Continued)</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Subsidized Child Care (Note 3)						
<u>Child Care Development Fund Cluster:</u>						
Division of Social Services:						
Child Care Development Fund-Administration	93.596	XXXX	279,570	-	-	-
Division of Child Development:						
Total Child Care Fund Cluster			279,570	-	-	-
Total Subsidized Child Care Cluster (Note 3)			279,570	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778	XXXX	4,433,552	20,585	-	1,777,288
Total Medical Assistance Program			4,433,552	20,585	-	1,777,288
Division of Social Services:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	89,966	1,204	-	5,520
Total State Children's Insurance Program - N.C. Health Choice			89,966	1,204	-	5,520
Total U.S. Dept. of Health and Human Services						
			14,856,467	289,006	-	6,649,259
Total Federal Awards						
			33,191,246	912,195	-	8,433,223

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<b>State Awards:</b>						
<u>N.C. Housing Finance Agency:</u>						
Essential Single-Family Rehabilitation		XXXX	-	786,250	-	-
Total N.C. Housing Finance Agency			-	786,250	-	-
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
DCD Smart Start		XXXX	-	52,062	-	-
ST Child Welfare/CPS/CS LD		XXXX	-	262,355	-	-
Energy Assistance		XXXX	-	3,524	-	-
AFDC Incentive		XXXX	-	151	-	-
F/C at Risk Maximization		XXXX	-	6,379	-	2,676
Foster Care at Risk		XXXX	-	220	-	34
SFHF Maximization		XXXX	-	97,081	-	97,081
State Foster Home		XXXX	-	80,021	-	80,021
Extended Foster Care Maximization Non IV-E Programs		XXXX	-	123	-	-
Total Division of Social Service			-	501,916	-	179,812

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Health and Human Services (Continued)</u>						
Division of Public Health:						
Other Receipts/State Supported Expenditures						
Food and Lodging Fees		XXXX	-	23,521	-	-
Aid-to-Counties		XXXX	-	136,603	-	-
General Communicable Disease Control		XXXX	-	5,172	-	-
Active Routes to School		XXXX	-	-	-	-
Child Health		XXXX	-	62,984	-	-
Evidence - Based Strategies for MCH		XXXX	-	460,291	-	-
Family Planning - State		XXXX	-	25,171	-	-
HIV/STD State		XXXX	-	14,361	-	-
Gonorrhea Partner Services		XXXX	-	117	-	-
Healthy Community Activities		XXXX	-	22,354	-	-
Minority Diabetes Prevention Program		XXXX	-	160,560	-	-
Maternal Health		XXXX	-	111,434	-	-
Nurse Family Partnership		XXXX	-	261,130	-	-
School Nurse Funding Initiative		XXXX	-	250,000	-	-
STD Drugs		XXXX	-	911	-	-
TB Control		XXXX	-	68,203	-	-
TPPI - Adolescent Parenting Program		XXXX	-	71,588	-	-
TPPI - Adolescent Pregnancy Prevention Program		XXXX	-	69,592	-	-
Women's Health Service Fund		XXXX	-	16,620	-	-
Total Division of Public Health			-	1,760,612	-	-
Total N. C. Department of Health and Human Services			-	2,262,528	-	179,812
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund		XXXX	-	37,599	-	-
Total N.C. Dept. of Public Instruction			-	37,599	-	-

**ROBESON COUNTY, NORTH CAROLINA**

## Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Public Safety</u>						
Disaster Recovery Act of 2019		XXXX	-	-	-	-
Total N.C. Dept. of Public Safety			-	-	-	-
<u>N.C. Dept. of Transportation</u>						
Transit Development Program		DOT-11	-	45,021	-	-
Rural Capital Program		DOT-14	-	-	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	122,580	-	-
- ROAP Rural General Public Program		DOT-16CL	-	183,264	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	39,416	-	-
Total ROAP Cluster			-	345,260	-	-
Total N.C. Dept. of Transportation			-	390,281	-	-
<u>N.C. Rural Infrastructure Authority</u>						
Building Reuse Program		XXXX	-	500,000	-	25,000
Total State Awards			-	3,976,658	-	204,812
Total Federal and State Awards			33,191,246	4,888,853	-	8,638,035

**ROBESON COUNTY, NORTH CAROLINA**Notes to Schedule of Expenditures of Federal and State Awards  
For the Year Ended June 30, 2020**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, 2020. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Robeson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Robeson County.

**II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND INDIRECT COST RATE**

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

**III. CLUSTER OF PROGRAMS**

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

**IV. BENEFIT PAYMENTS ISSUED BY THE STATE**

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

<u>Program Title</u>	<u>CFDA No.</u>	<u>Federal</u>	<u>State</u>
Special Supplemental Nutrition Program for Women, Infant and Children	10.557	\$ 3,283,234	\$ -
COVID-19 Special Supplemental Nutrition Program for Women, Infants and Children	10.557	-	-
Supplemental Nutrition Assistance Program	10.551	59,802,698	-
Temporary Assistance for Needy Families	93.558	1,332,502	67,605
Adoption Assistance	93.659	1,196,339	272,578
Foster Care - Title IV-E	93.658	960,791	279,891
Medical Assistance Program	93.778	229,236,544	103,821,543
Children's Health Insurance Program	93.767	3,403,684	244,950
Child Welfare Services Adoption			448,967
State/County Special Assistance Program			1,187,006

**ROBESON COUNTY, NORTH CAROLINA**

Notes to Schedule of Expenditures of Federal and State Awards  
For the Year Ended June 30, 2020

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**V. CORONAVIRUS RELIEF FUNDS**

Robeson County received \$2,375,312 of funding from the Coronavirus Relief Fund (21.019) and is scheduled to receive \$2,535,163 in July 2020. At least twenty-five percent (25%) of the funds are mandated to go to municipalities within Robeson County, at the discretion of the County. Municipalities are to have a plan to spend these funds by September 1, 2020, or any funds received are to be returned to the County. Counties and municipalities are liable to the State for funds not spent in accordance with US Dept. of Treasury, the granting agency, guidelines. According to the Office of State Budget and Management, the State's pass-through agency, municipalities are considered subrecipients of the Counties. However, under state statute, municipalities are liable to the State, not the County, for any misused or misspent funds. CRF must be spent during the period March 1, 2020 to December 30, 2020.

