



**SAMPSON COUNTY  
BOARD OF COMMISSIONERS  
MEETING AGENDA  
January 4, 2021**

*This meeting is to be held during the unprecedented event of the COVID-19 pandemic; therefore, limitations have been placed on the number of persons allowed in the meeting room at one time. Given the restrictions on persons allowed in the meeting room, the meeting will be broadcast via YouTube. Comments related to public hearings and Public Comment have been welcomed via US Mail and email.*

**6:00 pm Convene Regular Meeting (County Auditorium)**

Invocation and Pledge of Allegiance  
Approve Agenda as Published

**Item 1 Reports and Presentations**

- a. Presentation of Audit for Fiscal Year Ending June 30, 2020 **1 - 192**
- b. Review of Mid-Year Budget Adjustments **193 - 217**

**Item 2 Action Items**

- a. Sampson County Public Works – Request to Extend County Water Service along Green Path and Godwin Lake Roads **218 - 220**
- b. Appointments **221 - 222**
  - Health Advisory Board (Commissioner seat)
  - Sampson Regional Medical Center Board of Trustees

**Item 3 Consent Agenda **223****

- a. Approve the minutes of the December 8, 2020 and December 14, 2020 meetings **224 - 233**
- b. Approve the Agri Exposition Center request to destroy certain records pursuant to the Record Retention and Disposition Schedule **234**
- c. Approve the lease of agriculture tracts for the period December 1, 2020 – November 30, 2021 to Mac Sutton for farming purposes **235 - 241**
- d. Adopt a resolution authorizing Chairman to execute the Satisfaction of Security document for Kimberly Phillips (in connection with a previous housing program) **242 - 244**
- e. Authorize submission of an application for United Way funding in the amount of \$7,000 for the Breast and Cervical Cancer Control Program (BCCCP) [approval as both Board of Health and Board of Commissioners] **245 - 275**

**Item 3 Consent Agenda, continued**

- |   |                  |
|---|------------------|
| f. Accept and approve the application to be submitted by Action Pathways, Inc. for FY 21-22 Community Services Block Grant funding  | <b>276 - 310</b> |
| g. Authorize the execution of the contract between Sampson County (Department of Social Services) and K & A Cleaning Service for janitorial services effective January 1, 2021      | <b>311 - 328</b> |
| h. Adopt the Resolution of Governing Body Accepting Amended Offer of Loan/Grant Funding for I-40/NC-403 Interchange Production Well and Treatment System/Phase II (H-SRP-D-18-0168) | <b>329 - 333</b> |
| i. Adopt the project ordinance related to the amended loan and grant offer for the I-40/NC-403 Interchange Production Well and Treatment System/Phase II (H-SRP-D-18-0168)          | <b>334</b>       |
| j. Declare the service weapon used by retiring officer Julian Carr (Sig Sauer 9mm, 47A066232) as surplus and authorize transfer to officer  | <b>335</b>       |
| k. Approve a late application for disabled veterans tax exclusion for Eusebio D. Torres   | <b>336 - 338</b> |
| l. Approve the tax refunds and releases as submitted  | <b>339 - 349</b> |
| m. Approve budget amendments as submitted   | <b>350 - 360</b> |

**Tab 4 Consideration of Tax Appeals**

**361 - 363**

- Augustine Farms, Inc.

**Item 5 County Manager's Reports**

**Item 6 Public Comment Period**

**364 - 365**

*Comments will be received orally from those present (waiting in the lobby), following the Board's established Rules of Procedure. In addition, written comments will be accepted until 5 pm on the date of the meeting via mail or email. Comments received by the deadline will be read aloud by the Clerk and included in the official minutes of the meeting (unless they violate the Board's Rules of Procedure).*

**Adjournment**



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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO. 1 (a)

Meeting Date: January 4, 2021	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input checked="" type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

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**SUBJECT:** Presentation of the Audit for Fiscal Year Ending June 30, 2020

**DEPARTMENT:** Finance

**PUBLIC HEARING:** No

**CONTACT PERSON(S):** David Clack, Finance Officer  
Wade Green, W. Green, PLLC

**PURPOSE:** To consider approval of audit for fiscal year ending June 30, 2020

**ATTACHMENTS:** Audit document provided as a separate document

**BACKGROUND:**

Wade Green of W. Green, PLLC will present the Board with the audit for fiscal year ending June 30, 2020. The audit has been submitted to the Local Government Commission for final approval.

**RECOMMENDED ACTION OR MOTION:**

Accept and approve the audit subject to subsequent approval by the Local Government Commission



*Sampson County Finance Department*  
*David K. Clack, Finance Officer*

*MEMORANDUM*

**TO:** Board of Commissioners

**FROM:** David K. Clack, Finance Officer

**DATE:** December 21, 2020

**SUBJECT:** Audit for Fiscal Year Ended June 30, 2020

Enclosed please find the Sampson County audit for the fiscal year ended June 30, 2020. This audit has been forwarded to the Local Government Commission.

Our auditor Wade Greene is here to present the audit report to the Board.

We respectfully request that the Board accept the audit.

**SAMPSON COUNTY, NORTH CAROLINA**

Annual Financial Report

For the Fiscal Year Ended June 30, 2020



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**SAMPSON COUNTY, NORTH CAROLINA**  
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***Financial Section***

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## Independent Auditor's Report

To the Board of County Commissioners  
Sampson 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 units, each major fund, and the aggregate remaining fund information of Sampson County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sampson 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 Sampson Regional Medical Center, Inc., which represents 99 percent of the assets, net position, and revenues of the aggregate discretely presented component units. 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 Sampson Regional Medical Center, Inc. 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. The financial statements of Sampson Regional Medical Center, Inc. and Sampson County Tourism Development Authority were not audited in accordance with *Government Auditing Standards*.

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 units, each major fund, and the aggregate remaining fund information of Sampson 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 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, and the Register of Deeds' Supplemental Pension Fund Schedules of the County's Proportionate Share of the Net Pension Asset and County's Contributions, the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Other Postemployment Benefits schedules of Changes in the Net OPEB Liability and Related Ratios and County Contributions 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 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 Sampson County, North Carolina. The combining and individual fund statements, budgetary schedules, other schedules, as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2020 on our consideration of Sampson 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 Sampson County's internal control over financial reporting and compliance.

**W GREENE PLLC**

Whiteville, North Carolina  
November 30, 2020

## Management's Discussion and Analysis

As management of Sampson County, we offer readers of Sampson County's financial statements this narrative overview and analysis of the financial activities of Sampson County for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

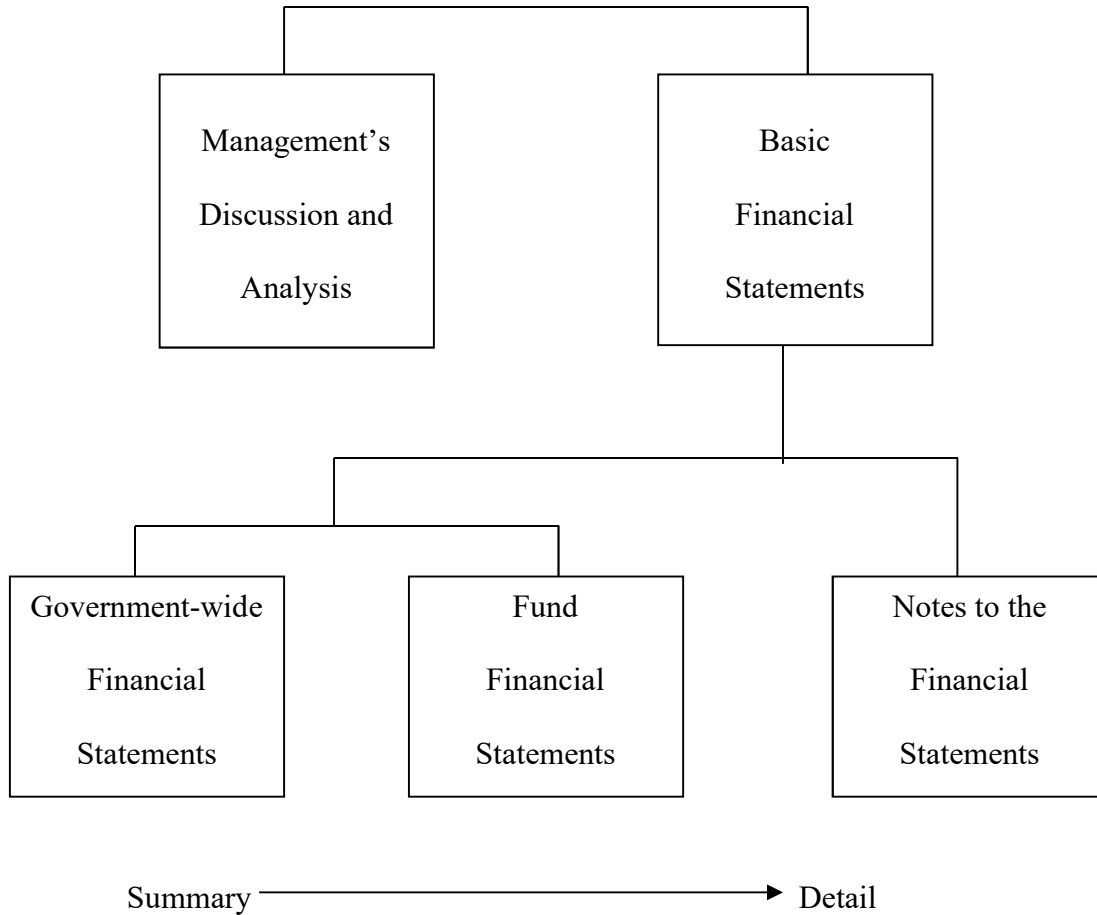
### Financial Highlights

- The assets and deferred outflows of resources of Sampson County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$51,841,822(*net position*).
- The government's total net position increased by \$2,069,276, primarily due to increases in net position for the Governmental Activities.
- As of the close of the current fiscal year, Sampson County's governmental funds reported combined ending fund balances of \$41,379,093, an increase of \$2,724,411. Airport expansion capital project decreased the fund balance by \$149,107, Schools Capital Projects fund activity increased the fund balance by \$128,705 and School Construction Fund activity decreased the fund balance by \$58,729. Other Non-Major Governmental Funds activity increased fund balance by \$301,315. General fund activity increased fund balance by \$2,502,227. Approximately forty-eight percent (48%) of the fund balance amount, \$16,645,926, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$16,645,926, or twenty-two percent (22%) of total general fund expenditures for the fiscal year.
- Sampson County's total long-term obligations decreased by \$4,406,969. Several factors led the decrease in total debt as follows:
  - Scheduled payments of principal loans and bonds.
  - No new loans.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Sampson County's basic financial statements. Sampson 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 supplementary information that will enhance the reader's understanding of the financial condition of Sampson County.

**Required Components of Annual Financial Report**  
**Figure 1**



**Basic Financial Statements**

The first two statements (Exhibits 1 and 2) 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 (Exhibits 3 through 10) 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. Following the notes is the **required supplemental information**, which contains funding information about the County’s pension plans and post-employment benefits. After that section, **supplemental information** is provided to show details about the County’s funds and internal service fund. Budgetary information required by the General Statutes also can be found in this part of the statements.

## **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 public safety, parks and recreation, and general administration. 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 the water and sewer services offered by Sampson County. The final category is the component units. Sampson Regional Medical Center is a public hospital operated by a not-for-profit corporation that has leased the hospital from the County for a period of 99 years. The County appoints the board of trustees for the hospital and has issued debt on its behalf. Sampson County Tourism Development Authority was created to develop tourism within the County.

The government-wide financial statements are on Exhibits 1 and 2 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. Sampson 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 the funds of Sampson County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**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*. This method also has a current financial resources 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.

Sampson County adopts an annual budget for its General Fund, as required by North Carolina 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** – Sampson 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. Sampson County uses enterprise funds to account for its water and sewer activities. 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. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of Sampson County. The County uses an internal service fund to account for one activity – its self-insured operations. Because this operation benefits predominantly governmental rather than business-type activities, the internal service fund has been included within the governmental activities in the government-wide financial statements

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Sampson County has six fiduciary funds, all of which are agency funds.

**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 start on page 45 of this report.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Sampson County's progress in funding its obligation to provide pension benefits to its employees and its obligation to provide post-employment health care benefits to eligible employees. Required supplementary information can be found beginning on page 94 of this report.

**Interdependence with Other Entities** - The County depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations.



## 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 Sampson County exceeded its liabilities and deferred inflows of resources by \$51,841,822 as of June 30, 2020. The County's net position increased by \$2,069,276 for the fiscal year ended June 30, 2020. The largest portion \$38,868,720 seventy-five percent (75%) reflects the County's net investment in capital assets (e.g. land, buildings, machinery, and equipment). Sampson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Sampson County's net 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 Sampson County's net position \$16,350,873 thirty-two percent (32%) represents resources that are subject to external restrictions on how they may be used. The unrestricted net asset balance is a negative \$3,377,771 seven percent (-7%).

**Sampson County's Net Position**  
**Figure 2**

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 48,489,993	\$ 44,842,150	\$ 3,976,915	\$ 3,883,437	\$ 52,466,908	\$ 48,725,587
Capital assets	123,211,718	125,914,419	23,839,279	24,055,659	147,050,997	149,970,078
Total assets	<u>\$ 171,701,711</u>	<u>\$ 170,756,569</u>	<u>\$ 27,816,194</u>	<u>\$ 27,939,096</u>	<u>\$ 199,517,905</u>	<u>\$ 198,695,665</u>
Deferred outflows of resources	\$ 7,285,240	\$ 6,814,257	\$ 145,374	\$ 131,476	7,430,614	6,945,733
Long-term liabilities outstanding	\$ 135,907,741	\$ 133,604,842	\$ 12,909,591	\$ 12,700,778	\$ 148,817,332	\$ 146,305,620
Other liabilities	2,846,593	6,637,989	270,861	638,027	3,117,454	7,276,016
Total liabilities	<u>\$ 138,754,334</u>	<u>\$ 140,242,831</u>	<u>\$ 13,180,452</u>	<u>\$ 13,338,805</u>	<u>\$ 151,934,786</u>	<u>\$ 153,581,636</u>
Deferred inflows of resources	\$ 3,151,962	\$ 2,262,839	\$ 19,949	\$ 24,377	\$ 3,171,911	\$ 2,287,216
Net position:						
Net investment in capital assets	\$ 26,656,718	\$ 26,664,419	\$ 12,212,002	\$ 11,954,987	\$ 38,868,720	\$ 38,619,406
Restricted	16,350,873	14,575,344	-	-	16,350,873	14,575,344
Unrestricted	(5,926,936)	(6,174,607)	2,549,165	2,752,403	(3,377,771)	(3,422,204)
Total net position	<u>\$ 37,080,655</u>	<u>\$ 35,065,156</u>	<u>\$ 14,761,167</u>	<u>\$ 14,707,390</u>	<u>\$ 51,841,822</u>	<u>\$ 49,772,546</u>

Several aspects of the County's financial operations positively influenced the total unrestricted governmental net position.

- Continued diligence in the collection of property taxes. Even with the difficulties imposed by the COVID-19 restrictions we managed to a overall tax collection rate of more than 97%.
- Collections in excess of budget on property taxes, rents, and sales taxes.
- Expenditures as related budget were much lower than expected in the General Fund. Diligent efforts by County Administration and department heads to save tax dollars produced this windfall.

**Sampson County's Changes in Net Position**  
**Figure 3**

	Governmental Activities		Business Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 10,559,240	\$ 9,705,875	\$ 3,268,786	\$ 3,422,768	\$ 13,828,026	\$ 13,128,643
Operating grants and contributions	14,108,358	14,115,941	-	-	14,108,358	14,115,941
Capital grants and contributions	-	24,820	-	-	-	24,820
<b>General revenues:</b>						
Property taxes	43,151,894	42,050,360	-	-	43,151,894	42,050,360
Other taxes	14,469,858	13,419,372	-	-	14,469,858	13,419,372
Investment earnings, unrestricted	332,584	595,811	36,460	57,932	369,044	653,743
Other	4,053,388	4,053,388	-	-	4,053,388	4,053,388
<b>Total revenues</b>	<b>86,675,322</b>	<b>83,965,567</b>	<b>3,305,246</b>	<b>3,480,700</b>	<b>89,980,568</b>	<b>87,446,267</b>
<b>Expenses:</b>						
General government	15,061,268	16,712,721	-	-	15,061,268	16,712,721
Public safety	24,151,689	22,074,949	-	-	24,151,689	22,074,949
Economic and physical development	1,233,052	1,549,337	-	-	1,233,052	1,549,337
Environmental protection	1,602,430	1,091,216	-	-	1,602,430	1,091,216
Human services	20,145,672	19,725,885	-	-	20,145,672	19,725,885
Cultural and recreation	2,089,429	2,111,022	-	-	2,089,429	2,111,022
Education	15,723,085	14,189,839	-	-	15,723,085	14,189,839
Interest on long-term debt	4,653,198	4,812,144	476,153	495,346	5,129,351	5,307,490
Water and sewer Dist. I	-	-	747,076	810,115	747,076	810,115
Water and sewer Dist. II	-	-	2,028,240	2,390,847	2,028,240	2,390,847
<b>Total expenses</b>	<b>84,659,823</b>	<b>82,267,113</b>	<b>3,251,469</b>	<b>3,696,308</b>	<b>87,911,292</b>	<b>85,963,421</b>
Change in net position before transfers & special items	2,015,499	1,698,454	53,777	(215,608)	2,069,276	1,482,846
Transfers	-	-	-	-	-	-
<b>Change in net position</b>	<b>2,015,499</b>	<b>1,698,454</b>	<b>53,777</b>	<b>(215,608)</b>	<b>2,069,276</b>	<b>1,482,846</b>
Net position, beginning	35,065,156	33,366,702	14,707,390	14,922,998	49,772,546	48,289,700
<b>Net position, ending</b>	<b>\$ 37,080,655</b>	<b>\$ 35,065,156</b>	<b>\$ 14,761,167</b>	<b>\$ 14,707,390</b>	<b>\$ 51,841,822</b>	<b>\$ 49,772,546</b>

**Governmental activities:** Governmental activities increased the County's net position by \$2,015,499, thereby accounting for ninety-seven percent (97%) of the total increase in net position of Sampson County. Key elements of this increase are as follows:

- Ad valorem tax revenue increased
- Sales tax revenue increased
- Rent revenue increased

**Business-type activities:** Business-type activities increased Sampson County's net position by \$53,777, accounting for three percent (3%) of the government's total increase in net position. Key elements of this decrease as compared to the prior year are as follows:

- Decreases in expenditures.

### **Financial Analysis of the County's Funds**

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

**Governmental Funds.** The focus of Sampson County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Sampson 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 Sampson County. At the end of the current fiscal year, unassigned fund balance of the General fund was \$16,645,926, while total fund balance was \$34,975,519. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned balance represents twenty-two percent (22%) of total General Fund expenditures, while total fund balance represents forty-seven percent (47%) percent of that same amount.

At June 30, 2020, the governmental funds of Sampson County reported a combined fund balance of \$41,379,093, a seven percent (7%) increase over last year. The primary reasons for this increase were mentioned earlier.

The other major governmental funds include the Schools Capital Projects Fund, the Airport expansion capital project fund, and the School Construction capital project fund. The Schools Capital Projects Fund accounts for the accumulation of resources to fund capital needs and debt for capital needs for the County's school districts. In the current fiscal year, restricted fund balance of the Schools Capital Projects Fund was \$4,147,112.

The Schools Capital Projects Fund fund balance increased \$128,705. This increase was due to revenues that were more than the expenditures for capital outlay for the school systems.

The County's other two major capital project funds are the Airport Expansion Capital Project and the Schools Construction Fund. The Airport Expansion fund accounts for the resources and costs for various construction projects at the Clinton-Sampson Airport. This construction is funded

primarily grant funds from the North Carolina Department of Transportation. The School Construction fund accounts for the resources and costs to construct new school facilities in the County. This fund currently has a fund balance of \$793,237.

**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. Total amendments to the General Fund increased revenues by \$1,199,035 or approximately two percent (2%). The increase was due primarily to grant funding.

**Proprietary Funds.** Sampson County’s proprietary funds provide the same type of information found in the government-wide statements but in more detail. During the year, net position increased by \$53,777. This increase was due primarily to a decrease in costs of operations.

### Capital Asset and Debt Administration

**Capital assets.** Sampson County’s capital assets for its governmental and business-type activities as of June 30, 2020, totals \$147,050,997 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, vehicles, and construction in progress.

Major capital asset transactions during the year include:

- Construction in progress for Airport.
- Construction in progress for County buildings.
- Purchases of new equipment and vehicles.

### SAMPSON COUNTY’S CAPITAL ASSETS (net of depreciation) Figure 4

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 6,548,517	\$ 6,368,480	\$ 225,319	\$ 225,319	\$ 6,773,836	\$ 6,593,799
Buildings & Systems	103,382,273	107,067,699	22,342,646	22,992,360	125,724,919	130,060,059
Machinery & Equipment	4,626,605	4,855,255	148,140	167,189	4,774,745	5,022,444
Vehicles & Motorized Equip.	2,752,293	2,369,589	241,879	244,711	2,994,172	2,614,300
Construction in Progress	5,902,030	5,253,396	881,295	426,080	6,783,325	5,679,476
<b>Total</b>	<b>\$ 123,211,718</b>	<b>\$ 125,914,419</b>	<b>\$ 23,839,279</b>	<b>\$ 24,055,659</b>	<b>\$ 147,050,997</b>	<b>\$ 149,970,078</b>

Additional information on the County’s capital assets can be found in note II.A.5 of the Basic Financial Statements.

**Long-term Debt.** As of June 30, 2020, Sampson County had total bonded debt outstanding of \$9,338,500 which is debt backed by the full faith and credit of the Water and Sewer Districts. The County also had \$96,555,000 in limited obligation bonds, \$1,640,125 outstanding in installment/purchase contracts, \$3,930,000 outstanding in installment purchase revenue bonds, \$1,093,557 outstanding in qualified zone academy bonds, \$648,651 outstanding in state clean water bonds – all of which are being paid from general fund, school capital reserve fund, NC Education Lottery and water district service revenues.

**Sampson County’s Outstanding Debt  
Figure 5**

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ -	\$ -	\$ 9,338,500	\$ 9,645,500	\$ 9,338,500	\$ 9,645,500
Installment Purchases	-	-	1,640,125	1,667,515	1,640,125	1,667,515
Qualified Zone Academy Bonds	1,093,557	1,342,130	-	-	1,093,557	1,342,130
Revenue Bonds	3,930,000	4,920,000	-	-	3,930,000	4,920,000
Limited Obligation Bonds	96,555,000	99,250,000	-	-	96,555,000	99,250,000
Unamortized Premium on LOBs	9,933,146	10,403,837	-	-	9,933,146	10,403,837
Unamortized Premium on GOs	-	-	670,810	698,902	670,810	698,902
State Clean Water Bonds	-	-	648,651	787,657	648,651	787,657
Compensated Absences	2,684,237	2,096,608	82,395	60,033	2,766,632	2,156,641
Net Pension Liability (LGERs)	9,066,032	7,470,567	189,609	141,330	9,255,641	7,611,897
Total Pension Liability (LEOSSA)	2,120,056	1,654,448	-	-	2,120,056	1,654,448
Other Post-employment Benefits	10,525,713	10,486,535	232,287	228,465	10,758,000	10,715,000
<b>Total</b>	<b>\$ 135,907,741</b>	<b>\$ 137,624,125</b>	<b>\$ 12,802,377</b>	<b>\$ 13,229,402</b>	<b>\$ 148,710,118</b>	<b>\$ 150,853,527</b>

Sampson County’s total outstanding debt decreased by \$4,406,969 or approximately four percent (4%) during the past fiscal year, primarily due to the scheduled debt payments.

The State of North Carolina limits 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 Sampson County is \$283,320,877.

Additional information regarding Sampson County’s long-term debt can be found in note II. B. 7 of this audited financial report.

**Economic Factors and Next Year’s Budgets and Rates**

The following key economic indicators reflect the growth and prosperity of the County.

- The County's unemployment rate as of December, 2019 of 3.2% was lower than the State average of 3.6%.
- The property tax base increased by four percent (4%). This was largely due to increases in business personal property listings and home construction.
- The tax collection rate of approximately 97.23% was slightly lower than the prior year. This is attributable to the affects of the pandemic and was experienced statewide.

Some of these factors and others were considered when management prepared Sampson County’s budget ordinance for the 2020-2021 fiscal year.

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

**Governmental Activities:** In the fiscal year ending June 30, 2020, the County tax rate remained the same at \$.825 cents per \$100 of value. The total operating budget remained the same due to the uncertainty of the effects of the pandemic on revenues.

General Fund revenues are projected to remain the same as the FY 19-20 budget.

Budgeted expenditures in the General Fund are budgeted to remain the same as the prior fiscal year.

Management will evaluate revenues and adjust expenditures based on the effects of the pandemic on the first six (6) months of operations.

**Business-type Activities:** The water rates in the County will remain steady. General operating expenses are expected to remain steady.

### **Requests for Information**

This report is designed to provide an overview of the County's 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 Finance Officer, Sampson County, 406 County Complex Road, Suite 120, Clinton, N.C. 28328.





## ***Basic Financial Statements***

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**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF NET POSITION**  
**June 30, 2020**

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Sampson County	Sampson
	Activities	Activities		Tourism Development	Reg. Medical
				Authority	Center, Inc.
<b>ASSETS</b>					
Cash and cash equivalents	\$ 31,204,427	\$ 3,140,912	\$ 34,345,339	\$ 262,526	\$ 4,465,986
Short-term investments	-	-	-	-	1,373,005
Receivables (net)	11,743,331	607,140	12,350,471	13,075	5,872,582
Inventories	8,509	228,863	237,372	-	1,521,998
Prepays	-	-	-	-	682,508
Restricted cash and cash equivalents	5,452,227	-	5,452,227	-	10,057,079
Other non-current receivables	-	-	-	-	-
Net pension asset	81,499	-	81,499	-	-
Capital assets:					
Land, improvements, and construction in progress	12,450,547	1,106,614	13,557,161	-	2,554,067
Other capital assets, net of depreciation	110,761,171	22,732,665	133,493,836	-	18,581,401
Total capital assets	123,211,718	23,839,279	147,050,997	-	21,135,468
Total assets	\$ 171,701,711	\$ 27,816,194	\$ 199,517,905	\$ 275,601	\$ 45,108,626
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	7,285,240	145,374	7,430,614	-	-
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 2,846,593	\$ 270,861	\$ 3,117,454	\$ 116	\$ 8,502,739
Long-term liabilities:					
Due within one year	5,790,765	561,594	6,352,359	-	986,345
Due in more than one year	108,405,175	11,926,101	120,331,276	-	4,058,680
Total pension liability - LEOSSA	2,120,056	-	2,120,056	-	-
Net pension liability - LGERS	9,066,032	189,609	9,255,641	-	-
Net OPEB Liability	10,525,713	232,287	10,758,000	-	-
Total liabilities	138,754,334	13,180,452	151,934,786	116	13,547,764
<b>DEFERRED INFLOWS OF RESOURCES</b>	3,151,962	19,949	3,171,911	-	-
<b>NET POSITION</b>					
Net Investment in capital assets	26,656,718	12,212,002	38,868,720	-	16,090,443
Restricted for:					
Stabilization by state statute	10,582,777	-	10,582,777	13,075	-
Public safety	1,586,250	-	1,586,250	-	-
Debt Service	-	-	-	-	-
Education	4,181,846	-	4,181,846	-	-
Capital acquisitions	-	-	-	-	119,531
Specific operating activities	-	-	-	-	325,691
Unrestricted	(5,926,936)	2,549,165	(3,377,771)	262,410	14,682,401
Net position of controlled organization	37,080,655	14,761,167	51,841,822	275,485	31,218,066
Noncontrolling interest in entity	-	-	-	-	342,796
Total net position	\$ 37,080,655	\$ 14,761,167	\$ 51,841,822	\$ 275,485	\$ 31,560,862

The accompanying notes are an integral part of this financial statement.

**SAMPSON 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
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 15,061,268	\$ 1,400,343	\$ 455,680	\$ -
Public safety	24,151,689	4,911,185	1,585,640	-
Economic and physical development	1,233,052	-	234,165	-
Environmental protection	1,602,430	711,540	294,571	-
Human services	20,145,672	3,536,172	11,538,302	-
Culture and recreation	2,089,429	-	-	-
Education	15,723,085	-	-	-
Interest on long-term debt	4,653,198	-	-	-
Total governmental activities	<u>84,659,823</u>	<u>10,559,240</u>	<u>14,108,358</u>	<u>-</u>
Business-type activities:				
Water District II	2,469,905	2,467,181	-	-
Water District I	781,564	801,605	-	-
Total business-type activities	<u>3,251,469</u>	<u>3,268,786</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 87,911,292</u>	<u>\$ 13,828,026</u>	<u>\$ 14,108,358</u>	<u>\$ -</u>
Component units:				
Sampson County Tourism Dev Authority	135,936	-	-	-
Sampson Regional Medical Ctr. Inc.	64,422,445	65,044,266	-	-
Total component unit	<u>\$ 64,558,381</u>	<u>\$ 65,044,266</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

**SAMPSON 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			Component Units	
	Governmental Activities	Business-Type Activities	Total	Sampson County Tourism Development Authority	Sampson Reg. Medical Center, Inc.
<b>Primary Government:</b>					
Governmental Activities:					
General government	\$ (13,205,245)	\$ -	\$ (13,205,245)		
Public safety	(17,654,864)	-	(17,654,864)		
Economic and physical development	(998,887)	-	(998,887)		
Environmental protection	(596,319)	-	(596,319)		
Human services	(5,071,198)	-	(5,071,198)		
Culture and recreation	(2,089,429)	-	(2,089,429)		
Education	(15,723,085)	-	(15,723,085)		
Interest on long-term debt	(4,653,198)	-	(4,653,198)		
Total governmental activities	<u>(59,992,225)</u>	<u>-</u>	<u>(59,992,225)</u>		
Business-type activities:					
Water District II	-	(2,724)	(2,724)		
Water District I	-	20,041	20,041		
Total business-type activities	<u>-</u>	<u>17,317</u>	<u>17,317</u>		
Total primary government	<u>\$ (59,992,225)</u>	<u>\$ 17,317</u>	<u>\$ (59,974,908)</u>		
Component units:					
Sampson County Tourism Dev Authority				\$ (135,936)	\$ -
Sampson Regional Medical Ctr. Inc.				-	621,821
Total component units				<u>\$ (135,936)</u>	<u>\$ 621,821</u>
General revenues:					
Taxes:					
Property taxes, levied for general purpose	43,151,894	-	43,151,894	-	-
Other taxes and fees	14,469,858	-	14,469,858	156,763	-
Investment earnings, unrestricted	332,584	36,460	369,044	4	201,007
Miscellaneous, unrestricted	4,053,388	-	4,053,388	6,836	(275,318)
Total general revenues excluding transfers	<u>62,007,724</u>	<u>36,460</u>	<u>62,044,184</u>	<u>163,603</u>	<u>(74,311)</u>
Transfers	-	-	-	-	-
Total general revenues and transfers	<u>62,007,724</u>	<u>36,460</u>	<u>62,044,184</u>	<u>163,603</u>	<u>(74,311)</u>
Change in net position	2,015,499	53,777	2,069,276	27,667	547,510
Net position - beginning	35,065,156	14,707,390	49,772,546	247,818	30,670,556
Net position - ending	<u>\$ 37,080,655</u>	<u>\$ 14,761,167</u>	<u>\$ 51,841,822</u>	<u>\$ 275,485</u>	<u>\$ 31,218,066</u>

The accompanying notes are an integral part of this financial statement.

**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2020**

	Major			
	General	Schools Capital Project	School Construction Fund	Airport Expansion Capital Project
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,398,816	\$ -	\$ -	\$ -
Restricted cash	-	3,388,611	829,090	-
Taxes receivable (net)	1,890,215	-	-	-
Accounts receivable	8,015,964	758,501	-	-
Due from other funds	1,200,217	-	-	-
Inventories	8,509	-	-	-
<b>Total Assets</b>	<u><u>\$ 38,513,721</u></u>	<u><u>\$ 4,147,112</u></u>	<u><u>\$ 829,090</u></u>	<u><u>\$ -</u></u>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,598,089	\$ -	\$ 35,853	-
Due to general fund	-	-	-	906,098
<b>Total Liabilities</b>	<u><u>1,598,089</u></u>	<u><u>-</u></u>	<u><u>35,853</u></u>	<u><u>906,098</u></u>
<b>Deferred Inflows of Resources:</b>				
Property taxes receivable	1,890,215	-	-	-
Prepaid grant revenue	-	-	-	-
Prepaid taxes	49,898	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u><u>1,940,113</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Fund balances:</b>				
<b>Nonspendable</b>				
Inventories	8,509	-	-	-
<b>Restricted</b>				
Stabilization by state statute	9,216,181	758,501	-	-
Public safety	586,694	-	-	-
Debt service	-	-	-	-
Education	-	3,388,611	793,237	-
Revaluation	264,147	-	-	-
<b>Committed</b>				
Nonmajor funds	-	-	-	-
Economic development	-	-	-	-
Capital projects	3,839,825	-	-	(906,098)
<b>Assigned</b>				
Subsequent year's expenditures	4,414,237	-	-	-
<b>Unassigned</b>	<u><u>16,645,926</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Total fund balances</b>	<u><u>34,975,519</u></u>	<u><u>4,147,112</u></u>	<u><u>793,237</u></u>	<u><u>(906,098)</u></u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u><u>\$ 38,513,721</u></u>	<u><u>\$ 4,147,112</u></u>	<u><u>\$ 829,090</u></u>	<u><u>\$ -</u></u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2020**

	<u>Non-Major</u>	
	Other	Total
	Governmental	Governmental
	Funds	Funds
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,157,128	\$ 29,555,944
Restricted cash	1,234,526	5,452,227
Taxes receivable (net)	114,875	2,005,090
Accounts receivable	608,095	9,382,560
Due from other funds	-	1,200,217
Inventories	-	8,509
Total Assets	<u>\$ 4,114,624</u>	<u>\$ 47,604,547</u>
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable and accrued liabilities	\$ 101,781	\$ 1,735,723
Due to general fund	294,119	1,200,217
Total Liabilities	<u>395,900</u>	<u>2,935,940</u>
Deferred Inflows of Resources:		
Property taxes receivable	114,875	2,005,090
Prepaid grant revenue	1,234,526	1,234,526
Prepaid taxes	-	49,898
Total Deferred Inflows of Resources	<u>1,349,401</u>	<u>3,289,514</u>
Fund balances:		
Nonspendable		
Inventories	-	8,509
Restricted		
Stabilization by state statute	608,095	10,582,777
Public safety	999,556	1,586,250
Debt service	-	-
Education	-	4,181,848
Revaluation	-	264,147
Committed		
Nonmajor funds	903,297	903,297
Economic development	-	-
Capital projects	(141,625)	2,792,102
Assigned		
Subsequent year's expenditures	-	4,414,237
Unassigned	-	16,645,926
Total fund balances	<u>2,369,323</u>	<u>41,379,093</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,114,624</u>	<u>\$ 47,604,547</u>

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





**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2020**

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

Total Fund Balance, Governmental Funds	41,379,093
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	123,211,718
Net Pension Asset	81,499
Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds	153,606
Charges related to advance refunding bonds issued	(9,933,146)
Benefit payments and pension administration costs are deferred outflows of resources on the Statement of Activities	3,761,215
Contributions to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position	3,524,025
Net Pension Liability	(9,066,032)
Net OPEB Liability	(10,525,713)
Total Pension Liability	(2,120,056)
Deferred Inflows of resources for taxes	2,005,090
Deferred gain related to bonding refunding issue	(837,220)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(104,262,794)
Pension and other post-employment benefits liability	(1,996,434)
Internal service fund allocation	1,705,804
Net Position of Governmental Activities	<u>\$ 37,080,655</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2020**

	Major			
	General	Schools Capital Projects	School Construction Fund	Airport Expansion Capital Project
<b>REVENUES</b>				
Ad Valorem taxes	\$ 40,328,796	\$ -	\$ -	\$ -
Other taxes and licenses	11,624,908	2,844,950	-	-
Intergovernmental Revenues:				
Restricted	11,141,428	-	-	163,522
Permits and fees	799,590	-	-	-
Sales and services	6,660,435	-	-	-
Investment earnings	283,399	33,916	1,277	-
Miscellaneous	3,143,799	-	-	-
Total revenues	<u>73,982,355</u>	<u>2,878,866</u>	<u>1,277</u>	<u>163,522</u>
<b>EXPENDITURES</b>				
Current:				
General government	7,353,477	-	-	-
Public safety	20,059,460	-	-	-
Environmental protection	1,127,108	-	-	-
Economic and physical development	1,587,496	-	-	-
Human services	18,269,408	-	-	-
Culture and recreation	2,089,429	-	-	-
Education	15,723,085	-	-	-
Debt service				
Principal	3,933,572	-	-	-
Interest and fees	4,558,554	-	-	-
Administration	117,469	-	-	-
Capital expansion	-	-	60,006	312,629
Total expenditures	<u>74,819,058</u>	<u>-</u>	<u>60,006</u>	<u>312,629</u>
Excess (deficiency) of revenues over				
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,338,930	-	-	-
Transfers out	-	(2,750,161)	-	-
Bond refunding issued	-	-	-	-
Installment purchase debt issued	-	-	-	-
Total other financing sources (uses)	<u>3,338,930</u>	<u>(2,750,161)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,502,227	128,705	(58,729)	(149,107)
Fund balances-beginning	32,473,292	4,018,407	851,966	(756,991)
Fund balances-ending	<u>\$ 34,975,519</u>	<u>\$ 4,147,112</u>	<u>\$ 793,237</u>	<u>\$ (906,098)</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2020**

	<u>Non-Major</u>	
	Other	Total
	Governmental	Governmental
	Funds	Funds
<b>REVENUES</b>		
Ad Valorem taxes	\$ 3,069,254	\$ 43,398,050
Other taxes and licenses	-	14,469,858
Intergovernmental Revenues:		
Restricted	1,602,760	12,907,710
Permits and fees	1,477,781	2,277,371
Sales and services	-	6,660,435
Investment earnings	20,330	338,922
Miscellaneous	577	3,144,376
Total revenues	<u>6,170,702</u>	<u>83,196,722</u>
<b>EXPENDITURES</b>		
Current:		
General government	-	7,353,477
Public safety	3,191,677	23,251,137
Environmental protection	5,907	1,133,015
Economic and physical development	-	1,587,496
Human services	1,806,797	20,076,205
Culture and recreation	-	2,089,429
Education	-	15,723,085
Debt service		
Principal	-	3,933,572
Interest and fees	-	4,558,554
Administration	-	117,469
Capital expansion	276,237	648,872
Total expenditures	<u>5,280,618</u>	<u>80,472,311</u>
Excess (deficiency) of revenues over		
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	3,338,930
Transfers out	(588,769)	(3,338,930)
COPs debt issuance costs	-	-
Installment purchase debt issued	-	-
Total other financing sources (uses)	<u>(588,769)</u>	<u>-</u>
Net change in fund balance	301,315	2,724,411
Fund balances-beginning	2,068,008	38,654,682
Fund balances-ending	<u>\$ 2,369,323</u>	<u>\$ 41,379,093</u>

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2020**

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

Net changes in fund balances - total governmental funds	\$ 2,724,411
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(2,702,701)
Cost of capital asset disposed of during the year, not recognized on modified accrual basis	-
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	1,049,292
Benefit payments and administration costs are deferred outflows of resources on the Statement of Net Position	(578,309)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	36,169
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 assets. 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,816,635
Difference in insurance expense between fund statements (modified accrual) and government-wide statements (full accrual) due to the allocation of profit from internal service fund	(850,279)
Interest income from internal service fund	16,487
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(1,496,206)</u>
Total changes in net position of governmental funds	<u>\$ 2,015,499</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL FUND**  
**For the Year Ended June 30, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
<b>Revenues</b>				
Ad Valorem taxes	\$ 39,549,983	\$39,549,983	\$40,328,796	\$ 778,813
Other taxes and licenses	10,374,427	10,374,427	11,624,908	1,250,481
Intergovernmental Revenues:				
Restricted	12,066,270	12,975,021	11,141,428	(1,833,593)
Permits and fees	732,500	732,500	799,590	67,090
Sales and services	6,831,060	6,987,154	6,660,435	(326,719)
Investment earnings	150,000	150,000	242,860	92,860
Miscellaneous	<u>2,911,719</u>	<u>3,045,909</u>	<u>3,143,799</u>	<u>97,890</u>
Total revenues	<u>72,615,959</u>	<u>73,814,994</u>	<u>73,941,816</u>	<u>126,822</u>
<b>Expenditures</b>				
Current:				
General government	7,516,456	8,172,223	7,353,477	818,746
Public safety	20,668,980	21,118,498	20,059,460	1,059,038
Environmental protection	1,315,144	1,318,499	1,127,108	191,391
Economic and physical dev	1,948,091	2,015,038	1,587,496	427,542
Human services	19,501,990	19,850,442	18,269,408	1,581,034
Education	15,310,495	17,634,353	15,723,085	1,911,268
Culture and recreation	2,237,565	2,342,383	2,089,429	252,954
Debt service				
Principal	4,567,922	4,567,922	3,933,572	634,350
Interest and fees	4,590,000	4,589,574	4,558,554	31,020
Administration	122,981	123,407	117,469	5,938
Contingency	<u>417,584</u>	<u>107,202</u>	<u>-</u>	<u>107,202</u>
Total expenditures	<u>78,197,208</u>	<u>81,839,541</u>	<u>74,819,058</u>	<u>7,020,483</u>
Revenues over (under) expenditures	<u>(5,581,249)</u>	<u>(8,024,547)</u>	<u>(877,242)</u>	<u>(6,893,661)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,260,769	5,180,431	3,590,930	(1,589,501)
Transfers out	(712,592)	(712,592)	(712,592)	-
Loan proceeds	<u>783,929</u>	<u>783,929</u>	<u>-</u>	<u>(783,929)</u>
Total other financing sources (uses)	<u>3,332,106</u>	<u>5,251,768</u>	<u>2,878,338</u>	<u>(2,373,430)</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL FUND**  
**For the Year Ended June 30, 2020**

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	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,249,143)	(2,772,779)	2,001,096	4,773,875
Appropriated Fund Balance	<u>2,249,143</u>	<u>2,772,779</u>	<u>-</u>	<u>(2,772,779)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	2,001,096	<u>\$ 2,001,096</u>
Fund balance -beginning			<u>28,870,451</u>	
Fund balance - ending			<u>\$30,871,547</u>	

The legally budgeted Tax Revaluation and Capital Reserve Funds are consolidated into the General Fund for reporting purposes:

Property taxes & Interest income	40,539
Transfers to General Fund	(252,000)
Transfer from General Fund	712,592
Transfer from closed capital projects	-
Revaluation costs	<u>-</u>
Fund Balance Beginning	<u>3,602,841</u>
Fund Balance Ending	<u>\$34,975,519</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2020**

	Major		Total	Internal Service Fund
	Water and Sewer District II	Water and Sewer District I		
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 1,054,716	\$ 2,086,196	\$ 3,140,912	\$ 1,648,483
Accounts receivable (net)	145,235	42,165	187,400	202,075
Water fees receivable (net)	379,269	40,471	419,740	-
Inventory	196,655	32,208	228,863	-
Total current assets	<u>1,775,875</u>	<u>2,201,040</u>	<u>3,976,915</u>	<u>1,850,558</u>
Noncurrent assets:				
Capital assets:				
Land, improvements, and construction in progress	1,089,807	16,807	1,106,614	-
Other capital assets net of depreciation	21,132,192	1,600,473	22,732,665	-
Total capital assets	<u>22,221,999</u>	<u>1,617,280</u>	<u>23,839,279</u>	<u>-</u>
Total assets	<u>23,997,874</u>	<u>3,818,320</u>	<u>27,816,194</u>	<u>1,850,558</u>
<b>DEFERRED OUTFLOWS OF RESOURCE</b>	<u>116,299</u>	<u>29,075</u>	<u>145,374</u>	<u>-</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2020**

	Major		Total	Internal Service Fund
	Water and Sewer District II	Water and Sewer District I		
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	232,314	38,547	270,861	144,754
Compensated absences	49,272	26,531	75,803	-
Notes payable	167,291	-	167,291	-
General obligation bonds payable	285,000	33,500	318,500	-
Total Current Liabilities	<u>733,877</u>	<u>98,578</u>	<u>832,455</u>	<u>144,754</u>
Noncurrent liabilities:				
Compensated absences	73,974	39,832	113,806	-
Notes payable	2,121,485	-	2,121,485	-
Unamortized premium on bonds	670,810	-	670,810	-
General obligation bonds payable	8,410,000	610,000	9,020,000	-
Net pension liability	151,687	37,922	189,609	-
Net OPEB liability	185,830	46,457	232,287	-
Total noncurrent liabilities	<u>11,613,786</u>	<u>734,211</u>	<u>12,347,997</u>	<u>-</u>
Total liabilities	<u>12,347,663</u>	<u>832,789</u>	<u>13,180,452</u>	<u>144,754</u>
<b>DEFERRED INFLOWS OF RESOURCE</b>	<u>15,959</u>	<u>3,990</u>	<u>19,949</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	11,238,222	973,780	12,212,002	-
Debt service	-	-	-	-
Unrestricted	512,329	2,036,836	2,549,165	1,705,804
Total net position	<u>\$ 11,750,551</u>	<u>\$ 3,010,616</u>	<u>\$ 14,761,167</u>	<u>\$ 1,705,804</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2020**

	Major			Internal Service Fund
	Water and Sewer District II	Water and Sewer District I	Total	
<b>OPERATING REVENUES</b>				
Charges for services	\$ 2,284,872	\$ 761,624	\$ 3,046,496	\$ 6,114,996
Water tap fees	66,467	6,350	72,817	-
Miscellaneous	115,842	33,631	149,473	3,154,415
Total operating revenues	<u>2,467,181</u>	<u>801,605</u>	<u>3,268,786</u>	<u>9,269,411</u>
<b>OPERATING EXPENSES</b>				
Administration	603,690	187,632	791,322	-
Water Distribution	98,794	288,634	387,428	-
Operations and maintenance	487,900	148,442	636,342	-
Depreciation	837,856	122,368	960,224	-
Claims paid	-	-	-	10,119,690
Total operating expenses	<u>2,028,240</u>	<u>747,076</u>	<u>2,775,316</u>	<u>10,119,690</u>
Operating income (loss)	<u>438,941</u>	<u>54,529</u>	<u>493,470</u>	<u>(850,279)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest earnings	14,584	21,876	36,460	16,487
State grants	-	-	-	-
Transfer from general fund	-	-	-	-
Interest expense	(441,665)	(34,488)	(476,153)	-
Total nonoperating revenues (expenses)	<u>(427,081)</u>	<u>(12,612)</u>	<u>(439,693)</u>	<u>16,487</u>
Change in net position	11,860	41,917	53,777	(833,792)
Total net position - beginning	<u>11,738,691</u>	<u>2,968,699</u>	<u>14,707,390</u>	<u>2,539,596</u>
Total net position - ending	<u>\$ 11,750,551</u>	<u>\$ 3,010,616</u>	<u>\$ 14,761,167</u>	<u>\$ 1,705,804</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2020**

	Major		Total	Internal Service Fund
	Water and Sewer District II	Water and Sewer District I		
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 2,200,864	\$ 794,931	\$ 2,995,795	\$ 6,264,649
Cash paid for goods and services	(403,365)	(417,783)	(821,148)	(10,179,684)
Cash paid to employees for services	(558,034)	(167,646)	(725,680)	-
Customer deposits received	-	-	-	-
Customer deposits returned	-	-	-	-
Other operating revenues	181,906	39,981	221,887	3,154,415
Net cash provided (used) by operating activities	1,421,371	249,483	1,670,854	(760,620)
<b>Cash flows from noncapital financing activities:</b>				
Due to (from) other funds	-	-	-	-
Transfers from other funds	-	-	-	-
Net cash provided by noncapital and related financing activities	-	-	-	-
<b>Cash flows from capital and related financing activities:</b>				
Acquisition and construction of capital assets	(723,721)	(20,121)	(743,842)	-
Capital contributions-grants	-	-	-	-
Transfer from general fund	-	-	-	-
Principal paid on bond maturities and equipment contracts	(441,395)	(32,000)	(473,395)	-
Interest paid on bond maturities and equipment contracts	(471,836)	(34,619)	(506,455)	-
Net cash provided (used) by capital and related financing activities	(1,636,952)	(86,740)	(1,723,692)	-
<b>Cash flows from investing activities:</b>				
Interest	14,584	21,876	36,460	16,487
Net increase (decrease) in cash and cash equivalents	(200,997)	184,619	(16,378)	(744,133)
Cash and cash equivalents, July 1	1,255,713	1,901,577	3,157,290	2,392,616
Cash and cash equivalents, June 30	\$ 1,054,716	\$ 2,086,196	\$ 3,140,912	\$ 1,648,483

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2020**

	Major		Total	Internal Service Fund
	Water and Sewer District II	Water and Sewer District I		
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income (loss)	\$ 438,941	\$ 54,529	\$ 493,470	\$ (850,279)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	837,856	122,368	960,224	-
Changes in assets and liabilities:				
(Increase) decrease in assets:				
Accounts receivable	(403)	(117)	(520)	149,653
Inventory	(85,717)	-	(85,717)	-
Increase (decrease) in liabilities:				
Accounts payable & accrued liab.	205,688	60,162	265,850	(59,994)
Compensated absences	25,006	12,541	37,547	-
Other post-employment benefits	-	-	-	-
Total adjustments	<u>982,430</u>	<u>194,954</u>	<u>1,177,384</u>	<u>89,659</u>
Net cash provided (used) by operating activities	<u>\$ 1,421,371</u>	<u>\$ 249,483</u>	<u>\$ 1,670,854</u>	<u>\$ (760,620)</u>

**SAMPSON COUNTY, NORTH CAROLINA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
June 30, 2020**

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	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 348,214
Accounts receivable	<u>59,570</u>
Total Assets	<u><u>\$ 407,784</u></u>
Liabilities and Net Position	
Liabilities	
Accounts Payable	\$ 13,950
Miscellaneous liabilities	<u>393,834</u>
Total Liabilities	<u><u>\$ 407,784</u></u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTE TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Sampson 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 a five-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. Sampson County Water & Sewer Districts I & II (the Districts) exist to provide and maintain a water system for the County residents within the Districts. The Districts are reported as an enterprise fund in the County's financial statements. Sampson County Industrial Facility and Pollution Control Financing Authority (the IFP Authority) exists to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. Sampson Area Development Corporation (the Corporation) exists to issue debt for the construction of public buildings, school buildings, and shell buildings for economic development purposes. The Corporation has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. Sampson Regional Medical Center, Incorporated (the Hospital), which has a September 30 year-end is presented as if it is a separate proprietary fund of the County (discrete presentation). Sampson County Tourism Development Authority (the Authority) is presented as if it is a separate proprietary fund of the County (discrete presentation) and was created to promote travel and tourism in Sampson County using an occupancy tax levied on gross receipts from accommodations. 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
Sampson County Water & Sewer Districts I & II	Blended	Under State law [NCGS 162A-89], the County's board of commissioners also serve as the governing board for the Districts.	None Issued
Sampson County Industrial Facility and Pollution Control Authority	Discrete	The Authority is governed by a seven-member board of commissioners that is appointed by the County Commissioners. The County can remove any commissioner of the Authority with or without cause.	None Issued
Sampson Area Development Corporation	Discrete	The Corporation is governed by a five-member board of directors that is appointed by the County Commissioners. The County can remove any director of the Corporation with or without cause.	None Issued
Sampson Regional Medical Center, Incorporated	Discrete	The Hospital is a public hospital operated by a not-for-profit corporation which has leased the hospital facilities from the County. The County appoints the Board of Trustees for the hospital. The County also issues debt for the Hospital buildings and equipment.	Sampson Regional Medical Center, Inc. 607 Beamon Street Clinton, NC 28328
Sampson County Tourism Development Authority	Discrete	The Authority is governed by a twelve-member board of directors that is appointed by the County Commissioners. The County can remove any director of the Authority with or without cause.	Sampson County Finance Office PO Box 257 Clinton, NC 28329

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 blended component units. 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. The Tax Revaluation Fund and the Capital Projects Fund are legally budgeted funds under North Carolina General Statutes; however, for statement presentation in accordance with GASB Statement No. 54 they are consolidated in the General Fund.

**Schools Capital Projects Fund-** This fund accounts for receipts and disbursements of sales tax funds that are earmarked for school capital outlay and debt service.

**Schools Construction Capital Project Fund-** This fund accounts for the resources and costs to build and renovate school buildings in the County.

**Airport Expansion Apron Capital Project Fund-** This fund accounts for the resources and costs to build and expand the Clinton-Sampson Airport.

The County reports the following major enterprise funds:

**Sampson County Water District II Fund**– This fund is used to account for the operations of Water and Sewer District II within the County.

**Sampson County Water District I Fund** – This fund is used to account for the operations of Water and Sewer District I 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; 4-H fund, which accounts for moneys deposited with the County for use by the 4-H program; Tax Collection Fund, which accounts for property taxes billed and collected for various municipalities within the County; the Fines and Forfeitures Fund, which accounts for various legal fines and forfeitures that the County is required to remit to Sampson County Board of Education; Motor Vehicle Tax Fund, which accounts for registered motor vehicle property taxes that are billed and collected by the County for various municipalities and special districts within the County; Detention Center Trust Fund, which accounts for monies deposited with the County for use by inmates at the County Detention Center; Miscellaneous Agency Funds; which accounts for monies deposited with the County for use by various boards and organizations in the County.

**Non-major Funds** - The County maintains fourteen legally budgeted funds. The Emergency Telephone System Fund, Sampson Area Transportation, CARES Act Fund, the Fire Districts Fund, Soil and Water District, Hurricane Florence Hazard Mitigation, Urgent Home Repair, Community Development Grant ESFR-17, Disaster Recovery Grant ESFR-17, Disaster Recovery Grant DRA-17, and Disaster Recovery NCEM Hazard Mitigation are reported as nonmajor special revenue funds. The Courthouse Annex Renovations, Emergency Management Facilities and County Buildings Construction are reported as capital projects funds.

**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. As of September 1, 2013, State law altered the procedures for the assessment and collection of the property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and 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 Special Revenue Funds (excluding grant projects), Debt Service Funds and the Enterprise Funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the Capital Projects Fund, the Special Revenue Grant Projects, and the Enterprise Capital Projects Fund, which are consolidated with the related enterprise operating fund for reporting purposes.

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 project level for the multi-year funds. The balances in the Capital Reserve Fund will be appropriated when transferred to a Capital Projects Fund in accordance with the project ordinance adopted for the Reserve Fund. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations. 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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

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

**1. Deposits and Investments**

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

State law [G.S.159-30(c)] authorizes the County, the Authority and the Hospital 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, the Authority and the Hospital's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina 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 2a-7 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 and the Authority pool money from several funds, except the Pension Trust Fund, to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are considered cash and cash equivalents. Sampson Regional Medical Center, Inc. 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**

Cash held for school capital and public safety is restricted as required by state statute. Money in the Tax Revaluation Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 153A-150. The following table illustrates the breakdown of Sampson County restricted cash.

Sampson County Restricted Cash		
Governmental Activities		
General Fund	Public Safety	\$ -
CARES Act Fund	Unexpended CARES Act Funds	1,234,526
Schools Capital Projects Fund	Education	3,388,611
Schools Construction Fund	Education	829,090
Total Governmental Activities		<u>5,452,227</u>
Total Restricted Cash		<u>\$ 5,452,227</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 are valued at cost (first-in, first-out), which approximates market. The Hospital's inventories are valued at the lower of cost, derived primarily by use of the weighted average valuation method, or market. The County's General Fund inventory consists of expendable supplies that are recorded as expenditures when consumed. The inventory of the County's enterprise funds as well as those of the Hospital consists of materials and supplies held for consumption. The cost of the inventory carried in the County's enterprise funds and that of the Hospital is recorded as an expense as it is consumed. The Authority has no inventory.

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. All other purchased or constructed capital assets are reported at cost or estimated historical cost. 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. The minimum capitalization threshold for land, buildings, improvements, lines and other plant and distribution systems, furniture and equipment, and vehicles is \$2,500.

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

Asset Class	Estimated Useful Lives
Buildings	40 years
Improvements	20 years
Vehicles	3-10 years
Furniture and equipment	5-20 years
Water distribution systems	40 years

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

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

**7. Capital Assets (Continued)**

The County holds title to certain Sampson County and Clinton City Boards 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 Boards of Education give the Boards 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 Boards of Education, once 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 Sampson County and Clinton City Boards of Education.

Property and equipment acquisitions of the Hospital are recorded at cost. Property and equipment donated for hospital operations are recorded as additions to the donor-restricted plant replacement and expansion funds of the Hospital at fair value at the date of receipt and as a transfer to the Hospital's general fund balance when the assets are placed in service.

Depreciation of Hospital property and equipment is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Hospital equipment under capital leases is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Estimated useful lives of the assets are as follows:

Asset Class	Estimated Useful Lives
Land improvements	5-15 years
Buildings	5-40 years
Fixed equipment	8-20 years
Movable equipment	3-20 years
Vehicles	4-6 years

The Authority has no fixed assets.

**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 contributions made to the pension plan in the current fiscal year. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has four items that meet the criterion for this category - prepaid taxes and grant revenue, deferred gain on bond refunding and other pension related 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 statement 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 and Fund Equity (Continued)**

**10. Compensated Absences**

The vacation policies of the County and the Hospital 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 Hospital statements.

The sick leave policies of the County and the Hospital 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 none of the entities have any obligation for accumulated sick leave until it is actually taken, no accruals for sick leave have been made by the County or its component units.

**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.

Inventories - portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

**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.

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

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

**11. Net Position/Fund Balances (Continued)**

Restricted for Public Safety - portion of fund balance that is restricted by revenue source for expenditures in the Sheriff's department and portion of fund balance that is restricted by revenue source for fire protection expenditures.

Restricted for Education - portion of fund balance that can only be used for School Capital per G.S. 159-18-22.

Restricted for Debt Service - portion of fund balance required to be maintained in accordance with debt covenants.

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

Committed for various departments – portion of fund balance not available for appropriation because it represents revenues that were for specific purposes. This includes committed portion of fund balance in the nonmajor funds.

Committed for LEO pension obligation – portion of fund balance that will be used for the Law Enforcement Officers' Special Separation Allowance obligations.

Committed for Tax Revaluation – portion of the fund balance that can only be used for Tax Revaluation.

**Assigned Fund Balance** - portion of fund balance that the Sampson 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.

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

Sampson County adheres to the North Carolina Local Government Commission's recommendation of a minimum fund balance for the general fund which instructs management to conduct the business of the County in such a manner that available fund balance does not go below eight percent of budgeted expenditures. Any portion of the general fund balance in excess of 8% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the County in a future budget.

**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), the Registers of Deeds' Supplemental Pension Fund (RODSPF), 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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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 adjustment of \$(4,298,438) 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)	\$ 186,167,631
Less accumulated depreciation	<u>62,955,913</u>
Net capital assets	<u>123,211,718</u>
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	153,606
Net pension asset	81,499
Contributions to the pension plan in the current fiscal year	1,955,007
Benefit payments and pension administration costs for LEOSSA	34,150
Contributions to OPEB plan in the current fiscal year	1,534,868
Deferred gain on bond refunding	(837,220)
Equity of internal service fund which is used by management to charge the costs of employee health insurance to individual funds is reported in the government-wide statements but not the fund statements	1,705,804
Liabilities for revenue deferred but earned and therefore reported in the fund statements but not the government-wide	2,005,090
Pension related deferrals and OPEB related deferrals	2,730,897
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	(966,116)
Bonds, leases, and installment financing	(111,511,703)
Compensated absences	(2,684,237)
Net OPEB liability	(10,525,713)
Net Pension liability	(9,066,032)
Total Pension liability	<u>(2,120,056)</u>
Total adjustment	<u>\$ (4,298,438)</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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 \$(708,912) is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 2,647,952
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	(5,350,653)
Cost of disposed capital assets not recorded in the fund statements	-
This amount is the net effect of these differences in the treatment of long-term debt and related items; it has no effect on the statement of activities – it affects only the government-wide statements	4,404,264
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	1,955,007
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	34,150
Contributions to the OPEB plan are deferred outflows of resources on the Statement of Net Position	1,534,868
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	
Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual)	22,825
Difference in insurance expense between fund statements (modified accrual) and government-wide statements (full accrual) due to allocation of profit from internal service fund	(833,792)
OPEB Expense	(613,739)
Pension Expense	(4,296,843)
Amortization of debt issuance costs	56,184
Compensated absences	(587,629)
Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements	
Change in accrued taxes receivable and related items	318,494
Total adjustment	<u>\$ (708,912)</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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**II. DETAIL NOTES ON ALL FUNDS**

**A. Assets**

**1. Deposits**

All of the County's, Authority's and the Hospital'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, Authority's or the Hospital'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, Authority and the Hospital, 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 Authority or the Hospital or with the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County, Authority or the Hospital 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, Authority and the Hospital rely on the State Treasurer to monitor those financial institutions. The County, Authority and the Hospital analyze the financial soundness of any other financial institution used by them. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The Authority and the Hospital have no policy regarding custodial credit risk for deposits.

At June 30, 2020, the County's deposits had a carrying amount of \$10,197,584 and a bank balance of \$11,347,612. Of the bank balance, \$1,198,220 was covered by federal depository insurance; \$10,149,392 was covered by collateral held under the Pooling Method.

At June 30, 2020, Sampson County had \$4,828 cash on hand.

The Hospital's deposits had a carrying amount of \$4,465,986 and a bank balance of \$4,768,878 as of September 30, 2019. Of the bank balances, \$250,000 was covered by federal depository insurance as of September 30, 2019 and the remainder was covered under the Pooling Method.

The Authority's deposits had a carrying amount of \$262,526 and a bank balance of \$262,934 as of June 30, 2020. Of the bank balance, \$262,934 was in interest bearing deposits and were covered by collateral held under the pooling method.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**A. Assets (Continued)**

**2. Investments**

At June 30, 2020, the County's investments consisted of \$29,943,368 in the North Carolina Capital Management Trust's Government Portfolio. The NCCMT Government Portfolio has an AAAM rating from Standard and Poor's. The County has no policy on credit risk.

At September 30, 2019, the Hospital's investments consisted of the following:

<b>Investment Type</b>	<b>Valuation Measurement Method</b>	<b>Fair Value</b>	<b>Less Than 1 Year</b>	<b>2-3 Years</b>
NC Capital Management Trust – Term Portfolio	Fair Value – Level 1	\$ 8,333,881	N/A	N/A
Total		\$ 8,333,881	N/A	N/A

The Hospital's investment in the NC Capital Management Trust's Government Portfolio carried a credit rating of AAAM by Standard & Poor's as of September 30, 2019. The Hospital's investment in the NC Capital Management Trust Term Portfolio is unrated. Investment grade bonds include U.S. Treasury issues with ratings of A or better by Standard & Poor's and corporate bonds guaranteed by the FDIC.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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 & Accrued Interest	Due from Other Governments	Other	Total
Governmental Activities					
General	\$ 3,237,999	\$ 2,058,215	\$ 4,980,040	\$ -	\$ 10,276,254
Accrued Interest	-	153,606	-	-	153,606
Other Governmental	250,321	124,675	1,116,275	-	1,491,271
Total Receivables	3,488,320	2,336,496	6,096,315	-	11,921,131
Less: Allowance Amount	-	(177,800)	-	-	(177,800)
Total	\$ 3,488,320	\$ 2,158,696	\$ 6,096,315	\$ -	\$ 11,743,331
Business-type Activities					
Water Districts I and II	\$ 541,970	\$ -	\$ 187,400	\$ -	\$ 729,370
Total Receivables	541,970	-	187,400	-	729,370
Less: Allowance Amount	(122,230)	-	-	-	(122,230)
Total	\$ 419,740	\$ -	\$ 187,400	\$ -	\$ 607,140

Due from Other Governments for Governmental Activities that were owed to the County consists of the following:

Local Option Sales Tax	\$ 3,880,628
Other Taxes and Grants	2,215,687
Total	<u>\$ 6,096,315</u>

The Hospital's accounts receivable are presented net of the allowance for uncollectible accounts of \$13,229,000.

The Authority's accounts receivable are presented net of the allowance for uncollectible accounts of \$-0-.

**4. Property Tax – Use Value Assessment on Certain Lands**

In accordance with the general statutes, agriculture, horticulture, and forest land may be taxed by the County at the present use-value as opposed to market value. When the property loses its eligibility for the use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2016	\$ 4,138,494	\$ 1,076,008	\$ 5,214,502
2017	4,123,298	700,961	4,824,259
2018	4,190,602	335,248	4,525,850
2019	5,217,914	-	5,217,914
	<u>\$ 17,670,308</u>	<u>\$ 2,112,217</u>	<u>\$ 19,782,525</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**A. Assets (Continued)**

**5. Capital Assets**

**Primary Government**

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 6,368,480	\$ 180,037	\$ -	\$ 6,548,517
Construction in progress	5,253,396	648,634	-	5,902,030
Total assets not being depreciated	<u>11,621,876</u>	<u>828,671</u>	<u>-</u>	<u>12,450,547</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	152,004,209	-	-	152,004,209
Equipment	12,188,529	572,495	-	12,761,024
Vehicles and motor equipment	7,810,337	1,246,786	105,272	8,951,851
Total Assets being depreciated	<u>172,003,075</u>	<u>1,819,281</u>	<u>105,272</u>	<u>173,717,084</u>
Less accumulated depreciation for:				
Buildings and improvements	44,936,510	3,685,426	-	48,621,936
Equipment	7,333,274	801,145	-	8,134,419
Vehicles and motor equipment	5,440,748	864,082	105,272	6,199,558
Total accumulated depreciation	<u>57,710,532</u>	<u>\$ 5,350,653</u>	<u>\$ 105,272</u>	<u>62,955,913</u>
Total capital assets being depreciated, net	<u>114,292,543</u>			<u>110,761,171</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 125,914,419</u>			<u>\$ 123,211,718</u>

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

	<u>Depreciation</u>
General Government	\$ 4,063,025
Public Safety	1,038,731
Economic and Physical Development	30,959
Human Services	134,241
Environmental Protection	10,101
Cultural and Recreational	73,596
Total	<u>\$ 5,350,653</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Assets (Continued)**

**5. Capital Assets (Continued)**

**Business-Type Activities**

<b>Water District II</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated</b>				
Land	\$ 208,512	\$ -	\$ -	\$ 208,512
Construction in progress	426,081	455,214	-	881,295
Total capital assets not being depreciated	634,593	455,214	-	1,089,807
<b>Capital assets being depreciated</b>				
Distribution systems	31,750,519	248,386	-	31,998,905
Equipment	294,965	-	-	294,965
Vehicles	230,655	20,121	-	250,776
Total capital assets being depreciated	32,276,139	268,507	-	32,544,646
Less accumulated depreciation for:				
Distribution systems	10,296,090	799,824	-	11,095,914
Equipment	167,169	17,252	-	184,421
Vehicles	111,339	20,780	-	132,119
Total accumulated depreciation	10,574,598	\$ 837,856	\$ -	11,412,454
Total capital assets being depreciated, net	21,701,541			21,132,192
<b>Water District II capital assets, net</b>	<b>\$ 22,336,134</b>			<b>\$ 22,221,999</b>

<b>Water District I</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated</b>				
Land	\$ 16,807	\$ -	\$ -	\$ 16,807
Total capital assets not being depreciated	16,807	-	-	16,807
<b>Capital assets being depreciated</b>				
Distribution systems	3,931,082	-	-	3,931,082
Equipment	49,132	-	-	49,132
Vehicles	215,330	20,121	-	235,451
Total capital assets being depreciated	4,195,544	20,121	-	4,215,665
Less accumulated depreciation for:				
Distribution systems	2,393,150	98,277	-	2,491,427
Equipment	9,739	1,797	-	11,536
Vehicles	89,935	22,294	-	112,229
Total accumulated depreciation	2,492,824	\$ 122,368	\$ -	2,615,192
Total capital assets being depreciated, net	1,702,720			1,600,473
<b>Water District I capital assets, net</b>	<b>1,719,527</b>			<b>1,617,280</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 24,055,661</b>			<b>\$ 23,839,279</b>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**A. Assets (Continued)**

**5. Capital Assets**

**Construction Commitments**

The government has no active construction projects as of June 30, 2020.

**Discretely presented component units**

The Authority does not have any fixed assets.

Capital asset activity for Sampson Regional Medical Center for the year ended September 30, 2019 was as follows:

<b>Sampson Regional Medical Center</b>	<b>9/30/18</b>	<b>Increases</b>	<b>Decreases</b>	<b>9/30/19</b>
<b>Capital assets not being depreciated</b>				
Land	\$ 1,972,056	\$ -	\$ 10,000	\$ 1,962,056
Construction in progress	26,945	583,273	18,207	592,011
Total capital assets not being depreciated	<u>1,999,001</u>	<u>583,273</u>	<u>28,207</u>	<u>2,554,067</u>
<b>Capital assets being depreciated</b>				
Land and improvements	2,098,992	19,363	-	2,118,355
Buildings and improvements	41,905,529	178,414	-	42,083,943
Furniture and equipment	57,023,354	973,892	743,681	57,253,565
Total capital assets being depreciated	<u>101,027,875</u>	<u>1,171,669</u>	<u>743,681</u>	<u>101,455,863</u>
Less accumulated depreciation for:				
Land and improvements	1,934,450	36,333	-	1,970,783
Buildings and improvements	28,707,770	1,662,105	-	30,369,875
Furniture and equipment	49,313,026	1,951,032	730,254	50,533,804
Total accumulated depreciation	<u>79,955,246</u>	<u>3,649,470</u>	<u>730,254</u>	<u>82,874,462</u>
Total capital assets being depreciated, net	<u>21,072,629</u>			<u>18,581,401</u>
<b>Sampson Regional Medical Center capital assets, net</b>	<u>\$ 23,071,630</u>			<u>\$21,135,468</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities**

**1. Payables**

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

	<b>Vendors</b>	<b>Salaries &amp; Benefits</b>	<b>Accrued Interest</b>	<b>Total</b>
<b>Governmental Activities</b>				
General	\$ 1,636,391	\$ 142,305	\$ 966,116	\$ 2,744,812
Other Governmental	95,176	6,605	-	101,781
<b>Total</b>	<b>\$ 1,731,567</b>	<b>\$ 148,910</b>	<b>\$ 966,116</b>	<b>\$ 2,846,593</b>
<b>Business-type Activities</b>				
Water District II	\$ 189,327	\$ 1,734	\$ 41,253	\$ 232,314
Water District I	35,423	504	2,620	38,547
<b>Total</b>	<b>\$ 224,750</b>	<b>\$ 2,238</b>	<b>\$ 43,873</b>	<b>\$ 270,861</b>

**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. Included with the County is information for the J C Holiday Memorial Library which also participates in LGERS. 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 9.70% of compensation for law enforcement officers and 8.95% for general employees, 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 \$1,989,758 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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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 \$9,255,641 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 .338920% (measured as of June 30, 2019), which was an increase of .018060% from its proportion as of June 30, 2019 (measured as of June 30, 2018).

For the year ended June 30, 2020, the County recognized pension expense of \$4,158,996. 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	\$ 1,584,800	\$ -
Changes in assumptions	1,508,516	-
Net difference between projected and actual earnings on pension plan investments	225,759	-
Changes in proportion and differences between County contributions and proportionate share of contributions	134,186	32,068
County contributions subsequent to the measurement date	1,989,758	-
Total	<u>\$ 5,443,019</u>	<u>\$ 32,068</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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**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)**

\$1,989,758 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 outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2021	\$ 1,682,402
2022	543,280
2023	913,605
2024	281,906
2025	-
Thereafter	-
Total	<u>\$ 3,421,193</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	3.50 percent
Investment rate of return	7.00 percent, net pension plan investment expense, including inflation

The plan 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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

**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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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	<u>100%</u>	

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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

**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:

	<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's proportionate share of the net pension liability (asset)	\$ 21,169,343	\$ 9,255,641	\$ (647,060)

*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**

Sampson 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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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**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 of the County are covered by the Separation Allowance. At December 31, 2018 (valuation date), the Separation Allowance's membership consisted of:

Retirees receiving benefits	3
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>91</u>
Total	<u>94</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 following criteria which are outlined in GASB Statement 73.

**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	2.50 percent per annum
Salary increases	1.00 percent per annum
Discount rate	3.26 percent per annum, compounded annually

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.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five year period ending December 31, 2014.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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

**B. Liabilities (Continued)**

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

**b. Law Enforcement Officers Special Separation Allowance (Continued)**

**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 \$34,150 as benefits came due for the reporting period.

***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 \$2,120,056. 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 \$214,097.

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 236,937	\$ 44,528
Changes in assumptions	131,301	72,741
County benefit payments & plan administrative expense made subsequent to the measurement date	34,150	-
Total	<u>\$ 402,388</u>	<u>\$ 117,269</u>

\$34,150 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	\$ 46,838
2022	46,838
2023	46,838
2024	47,617
2025	51,155
Thereafter	11,683
Total	<u>\$ 250,969</u>

\$33,272 paid as benefits came due and \$878 of administrative expenses subsequent to the measurement date are reported as deferred outflows of resources.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2020

**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	\$ 2,331,515	\$ 2,120,056	\$ 1,928,162

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

	2020
Beginning balance	\$ 1,654,448
Service cost	106,733
Interest on the total pension liability	59,656
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	255,133
Changes of assumptions or other inputs	75,156
Benefit payments	(31,070)
Other changes	-
Ending balance of the total pension liability	<u>\$ 2,120,056</u>

*Changes of assumptions.* Changes of assumptions and other inputs reflect a change in the discount rate from 3.64 percent at June 30, 2018 (measurement date) to 3.26 percent at June 30, 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.

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.



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

**B. Liabilities (Continued)**

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

**c. Supplemental Retirement Income Plan for 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 five 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.

The County contributed \$936,897 for the reporting year. No amounts were forfeited.

**d. Registers of Deed's Supplemental Pension Fund**

*Plan Description.* Carolina County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, 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 \$6,061 for the year ended June 30, 2020.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

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

***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 \$81,499 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 asset 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 .41282%, which was a decrease of .06046% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$10,795. 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	\$ -	\$ 3,930
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	834	-
Changes in proportion and differences between County contributions and proportionate share of contributions	9,572	-
County contributions subsequent to the measurement date	6,061	-
Total	<u>\$ 16,467</u>	<u>\$ 3,930</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

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

\$6,061 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	\$	2,130
2022		3,733
2023		2,224
2024		(1,611)
2025		-
Thereafter		-
Total	\$	<u>6,476</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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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

**B. Liabilities (Continued)**

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

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

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:

	<u>1% Decrease (2.75%)</u>	<u>Discount Rate (3.75%)</u>	<u>1% Increase (4.75%)</u>
County's proportionate share of the net pension liability (asset)	\$ 5,491	\$ (81,499)	\$ 4,614

*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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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)**

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 June 30, 2019, with an actuarial valuation date as 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:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
Proportionate Share of Net Pension Liability (Asset)	\$ 9,255,641	\$ (81,499)	\$ -	\$ 9,174,142
Proportion of the Net Pension Liability (Asset)	.338920%	.41282%	N/A	
Total Pension Liability	\$ -	\$ -	\$ 2,120,056	\$ 2,120,056
Pension Expense	\$ 4,158,996	\$ 10,795	\$ 214,097	\$ 4,383,888

At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 1,584,800	\$ -	\$ 236,937	\$ 1,821,737
Changes of assumptions	1,508,516	-	131,301	1,639,817
Net difference between projected and actual earnings on pension plan investments	225,759	834	-	226,593
Changes in proportion and differences between County contributions and proportionate share of contributions	134,186	9,572	-	143,758
County contributions (LGERS,ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	1,989,758	6,061	34,150	2,029,969
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ -	\$ 3,930	\$ 44,528	\$ 48,458
Changes of assumptions	-	-	72,741	72,741
Changes in proportion and differences between County contributions and proportionate share of contributions	32,068	-	-	32,068

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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

**B. Liabilities (Continued)**

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

**e. Other Postemployment Benefit**

**Plan Description**

*Plan Administration.* Under the County's annual budget ordinance as of July 1, 2019, Sampson County provides healthcare benefits through the Healthcare Benefits Plan (the HCB Plan) as a single-employer defined benefit plan to cover retirees of the County who participate in the North Carolina Local Governmental Employees' Retirement System (System) and have worked at least 15 continuous years in local or State government with the last 10 years worked with Sampson County under the original plan. The County pays 100% of the individual premium for employees who have worked at least 15 years as stated above, must have worked for Sampson County as least 20 consecutive years and not retire before the age 58 to qualify for the plan. The HCB Plan is available to qualified retirees at 100% until the age of 65 or until Medicare eligible, whichever is sooner. Also, the County's retirees can purchase coverage for their dependents at the County's group rates. Employees who do not have at least five years creditable service in the retirement system as of July 1, 2015 are not eligible to participate in the plan. 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 Sampson County Board of Commissioners.

*Plan Membership.* At June 30, 2020, HCB Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	0
Active plan members	196
Total	246

**Total OPEB Liability**

The County's total OPEB liability of \$10,758,000 was measured as of July 1, 2019 and was determined by an actuarial valuation as of July 1, 2019.

*Actuarial assumptions and other inputs.* The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	3.00 percent
Salary Increases	2.50 percent
Discount Rate	3.13 percent
Healthcare Cost Trend Rates	6.00 percent to 5.00 percent

The discount rate is based on the yield of the Municipal GO AA 20-year yield curve rate as of July 1, 2019.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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

**B. Liabilities (Continued)**

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

**e. Other Postemployment Benefit (Continued)**

**Changes in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
<b>Balance at July 1, 2019</b>	\$ 10,715,000
<b>Changes for the year</b>	
Service cost	399,000
Interest	380,000
Changes of benefit terms	-
Differences between expected and actual experience	153,000
Changes in assumptions or other inputs	340,000
Benefit payments	(1,229,000)
<b>Net changes</b>	<u>43,000</u>
<b>Balance at June 30, 2020</b>	<u>\$ 10,758,000</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.62% to 3.13%.

Mortality rates were based on the RP-2014 Total Data Set for Healthy Annuitants Mortality Table.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period January 2010 through December 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 (2.13 percent) or 1-percentage-point higher (4.13 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 11,490,000	\$ 10,758,000	\$ 10,061,000

*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	\$ 9,765,000	\$ 10,758,000	\$ 11,907,000

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**e. Other Postemployment Benefit (Continued)**

**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 \$696,000. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 132,000	\$ 856,000
Changes of assumptions	293,000	41,000
Benefit payments and administrative costs made subsequent to the measurement date	1,143,740	-
Total	<u>\$ 1,568,740</u>	<u>\$ 897,000</u>

\$1,143,740 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, 2020. 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	\$ (89,000)
2022	(89,000)
2023	(89,000)
2024	(89,000)
2025	(89,000)
2026	(44,000)
2027	17,000
	<u>\$ (472,000)</u>



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

**B. Liabilities (Continued)**

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

**f. 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.

**g. Sampson Regional Medical Center, Inc. Pension Plan**

Benefit Plans – The Sampson Regional Medical Center, Inc. Plan (Plan) is a single-employer defined contribution plan. Employees become eligible for the plan after completing one year of employment and 1,000 hours of service. The Hospital may contribute 2% of participant earnings. The Hospital may also make a year-end discretionary contribution which shall be determined by the Board of Trustees on an annual basis. There were no discretionary contributions for plan years 2019 and 2018.

The Hospital also has a tax deferred retirement savings plan. All full time employees of the Hospital and part-time employees who work at least 1,000 hours during the plan year are eligible to participate. The Hospital matches 50% for participants with 1-9 years of service, 60% for participants with 10-14 years of service, and 80% for participants with 15 or more years of service, of the first 5% of the compensation deferred by each participant. The Hospital contributed \$591,842 to the Plan for the current year.

**3. Closure and Postclosure Care Costs – Landfill Facility**

On October 9, 1993, the County leased its interests in all landfill sites to a commercial concern. Under the agreement, the County is not responsible for closure and post-closure requirements defined by the Environmental Protection Agency's regulation, Solid Waste Disposal Facility Criteria.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

**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 – difference between expected and actual experience	\$ 1,953,737	\$ 904,458
Pensions – difference between projected and actual investment earnings	226,593	-
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	143,758	32,068
Pensions – change in assumptions	1,932,817	113,741
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	1,995,819	-
Benefit payments for the OPEB plan paid Subsequent to measurement date	1,143,740	-
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	34,150	-
Deferred gain on refunding of debt	-	837,220
Prepaid Taxes not yet earned (General)	-	49,898
Prepaid Grant Revenue (Special Revenue)	-	1,234,526
Taxes Receivable, net, less penalties (General)	-	1,890,215
Taxes Receivable, net, less penalties (Special Revenue)	-	114,875
<b>Total</b>	<b>\$ 7,430,614</b>	<b>\$ 5,177,001</b>

**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 carries commercial insurance for all of these risks of loss. The County's general insurance coverage provides property and contents insurance up to \$19,500,000 and liability coverage up to \$9 million. Workers' compensation insurance provides coverage for bodily injury by accident of \$3,100,000 for each accident and coverage for bodily injury or disease up to \$3,550,000 for each employee. There is a policy limit of \$3,100,000 for bodily injury by disease. Settled claims for these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

The County does not carry flood insurance because no County structures have been designated as being in a flood plane by the Federal Emergency Management Agency.

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 in the amount of \$25,000 each.

The following officials are separately bonded as follows: Finance Officer (\$100,000), Tax Collector (\$150,000), Tax Assessor (\$200,000), Assistant Tax Assessor (\$100,000), Register of Deeds (\$50,000), Sheriff (\$75,000) and Public Works Director (\$100,000).

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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

**5. Risk Management (Continued)**

The County is the provider of an employee health care plan administered by Blue Cross and Blue Shield of North Carolina to provide health insurance to its employees. This plan, which is accounted for in the Employee Health Insurance Internal Service Fund, provides coverage of up to \$50,000 per incident for each employee. The excess over \$50,000, up to \$1,000,000, is covered by Blue Cross and Blue Shield. The pool is self-sustaining through employee and employer premiums.

Aggregate liabilities for claims for the current year were estimated by the Plan Administrator. Each year the Plan Administrator provides a financial projection of total claims for the coming year, which includes a premium for aggregate stop loss insurance. This amount is budgeted and paid in 12 monthly installments. If claims exceed the financial projection provided by the Plan Administrator, there is aggregate stop loss insurance to cover these claims. A reconciliation of changes in the aggregate liabilities for claims for the current year is as follows:

	June 30, 2020
Claims payable, beginning of year	<u>\$ 204,748</u>
Add: Claims received	10,119,690
Less: Claims paid	<u>10,179,684</u>
Claims payable, end of year	<u><u>\$ 144,754</u></u>

The Hospital is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption, errors and omissions; injuries to employees; natural disasters and professional and general liability claims and judgments. The Hospital has purchased commercial insurance which, in the opinion of the Hospital's management, is adequate to prevent the outcome of such claims arising from such matters from having a material adverse effect on the financial position and results of operations of the Hospital. The basic level of coverage is \$1,000,000 for any one claim and \$3,000,000 in the annual aggregate. No accrual has been made for incurred but not reported claims because the amount is not reasonably estimable based on the Hospital's claims history. The Hospital's insurance coverages are generally provided under claims made policies. Should the claims made policies not be renewed or replaced with equivalent insurance, claims based on occurrences during their terms, but reported subsequently, would be uninsured. Management anticipates that such coverages will be renewed or replaced with equivalent insurance as they expire.

**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.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2020

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

**B. Liabilities (Continued)**

**7. Long-Term Obligations**

**a. Installment Purchase**

The County's installment purchase agreements payable at June 30, 2020 are comprised of the following individual issues:

Serviced by the Water and Sewer Districts:

Installment agreements with USDA for the construction of water wells, secured by the equipment and land. The total cost of the loans is \$1,792,000 and will be repaid in 38 annual installments of \$82,293 including interest at 2.75% and 3.5%. Principal and interest repayments will began in fiscal year 2015-2016. At June 30, 2020, there were 32 payments remaining.

\$ 1,640,125

Annual debt service payments of the installment purchases as of June 30, 2020, including \$1,072,426 of interest, are:

Year Ending June 30	Business-type Activities	
	Principal	Interest
2021	\$ 28,286	\$ 54,007
2022	29,211	53,082
2023	30,167	52,126
2024	31,155	51,138
2025	32,176	50,117
2026-2030	177,407	234,058
2031-2035	208,495	202,970
2036-2040	245,097	166,368
2041-2045	288,201	123,264
2046-2050	338,974	72,491
2051-2052	230,956	12,805
Total	<u>\$ 1,640,125</u>	<u>\$ 1,072,426</u>

**b. Qualified Zone Academy Bonds**

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement with Bank of America for renovations on Clinton City Board of Education owned facilities. The County's obligation under the contract will be designated as "Qualified Zone Academy Bonds (QZAB)" pursuant to the federal QZAB program. These are Qualified Zone Academy Bonds in the amount of \$2,000,000 secured by the building and land of Clinton High School. The loan will be repaid in 14 annual installments of \$160,712 including interest at 0%. At June 30, 2020, there were 3 payments remaining.

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement with Regions Bank for renovations on Sampson County Board of Education owned facilities. The County's obligation under the contract will be designated as "Qualified Zone Academy Bonds (QZAB)" pursuant to the federal QZAB program. 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. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education. These are Qualified Zone Academy Bonds in the amount of \$2,000,000 secured by the buildings and land. The loan will be repaid in 14 annual installments including interest at 1%. At June 30, 2020, there were 3 payments remaining.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**b. Qualified Zone Academy Bonds (Continued)**

For Sampson County, the future minimum payments as of June 30, 2020 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 362,853	\$ 4,400
2022	362,853	2,950
2023	367,851	1,500
2024	-	-
2025	-	-
Total	<u>\$1,093,557</u>	<u>\$ 8,850</u>

**c. 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. Sampson County's Water and Sewer District 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 and Sewer District Funds, are collateralized by the full faith, credit, and taxing power of the District. 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 and Sewer Districts:

<b>\$1,093,000 Water and Sewer Bonds</b>		
Issued on August 7, 1995, due in annual installments of \$11,500 to \$46,000 through June 1, 2035, 5.125% interest rate		\$ 643,500
<b>\$9,990,000 Refunding, Series 2015 General Obligation Bonds</b>		
Due in semi-annual installments of \$170,981 to \$558,469 through June 1, 2044, variable interest rate		8,695,000
Total		<u>\$ 9,338,500</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**c. General Obligation Indebtedness (Continued)**

Annual debt service requirements to maturity for the District's general obligation bonds, including interest of \$5,165,512 are as follows:

Year Ending June 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2021	\$ -	\$ -	\$ 318,500	\$ 410,611
2022	-	-	325,500	397,494
2023	-	-	337,500	384,074
2024	-	-	354,000	370,153
2025	-	-	376,000	355,554
2026-2030	-	-	2,047,000	1,555,289
2031-2035	-	-	2,325,000	1,094,706
2036-2040	-	-	2,180,000	508,094
2041-2044	-	-	1,075,000	89,537
Total	\$ -	\$ -	\$9,338,500	\$ 5,165,512
Unamortized premium	-	-	670,810	
Carrying Value	\$ -	\$ -	\$ 10,009,310	\$ 5,165,512

**d. Refunding Bonds**

On April 7, 2010, the Sampson Area Development Corporation amended the Installment Payment Revenue Bonds dated January 15, 1999, of which \$15,675,000 was currently outstanding, to refund that bond issue that financed the construction of schools in Sampson County. The installment purchase of \$15,560,000 was issued pursuant to a deed of trust that requires that legal title remain with the Corporation as long as the debt is outstanding. The Corporation has entered into a lease with the Sampson County and Clinton City Boards of Education that transfers the rights and responsibilities for maintenance and insurance of the property to the Boards of Education. The lease calls for \$0 lease payments and also contains a bargain purchase option. The lease term is the same as that of the installment purchase obligation. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Boards of Education.

The installment purchase was executed on April 7, 2010 to the outstanding amount of the January 1999 issue. The transaction calls for 15 annual principal payments of \$985,000 to \$1,280,000 and thirty semiannual interest payments, due on December 1 and June 1, at interest rates varying from 2 percent to 5.25 percent. These refunding bonds which mature through June 1, 2024 are reported in the General Fund because they are being repaid from General Fund revenues. Balance outstanding at June 30, 2020 was \$3,930,000.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**C. Liabilities (Continued)**

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

**d. Refunding Bonds (Continued)**

Annual debt service requirements to maturity for the County's revenue bonds, including interest of \$513,888 are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 980,000	\$ 203,875
2022	980,000	154,875
2023	985,000	103,425
2024	985,000	51,713
2025	-	-
2026	-	-
Total	<u>\$ 3,930,000</u>	<u>\$ 513,888</u>

**e. Revenue Bonds**

On April 25, 2017, the Hospital entered into a refinancing agreement to consolidate the promissory note, Series 2004B bonds and Series 2007 bonds into one promissory note with a bank for \$5,750,000 with a variable interest rate equal to 1 month LIBOR plus 1.60%. The note will be due in 120 equal monthly installment payments of \$47,920 plus interest, beginning May 28, 2017 and maturing April 28, 2027. The revenue bonds are reported on the Hospital's financial statements because the principal and interest on the bonds are payable from the net revenues of the Hospital. The revenue bonds do not constitute a legal or equitable pledge, charge, lien, or encumbrance upon any of the County's property or upon its income, receipts, or revenues. The taxing power of the County is not pledged for the payment of the principal or interest on the revenue bonds and no owner has the right to compel the exercise of the taxing power of the County or the forfeiture of any of its property in connection with any default under the bond order.

Revenue bond annual debt service requirements to maturity for Sampson Regional Medical Center, Inc., including interest of \$783,660, are as follows:

Year Ending September 30		
	Principal	Interest
2020	\$ 575,040	\$ 106,849
2021	575,040	106,849
2022	575,040	106,849
2023	575,040	106,849
2024	575,040	106,849
Thereafter	1,390,837	249,415
Total	<u>\$ 4,266,037</u>	<u>\$ 783,660</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**f. State Clean Water Bond Loan**

The County has a State Clean Water Bond Loan for construction of water lines. The loan calls for 20 annual payments of \$46,374 plus interest at 2.87% beginning June 1, 2004. This debt is serviced by the Water and Sewer District II Enterprise Fund.

\$ 185,494

The County has a State Clean Water Bond Loan for construction of water lines. The loan calls for 20 annual payments of \$92,632 plus interest at 5.25% beginning June 1, 2008. This debt is serviced by the Water and Sewer District II Enterprise Fund.

463,157  
\$ 648,651

Debt service requirements to maturity, including interest of \$67,915 are as follows:

Year Ending June 30	Business-type Activities	
	Principal	Interest
2021	\$ 139,005	\$ 23,386
2022	139,005	18,471
2023	139,005	13,555
2024	139,005	8,779
2025	92,631	3,724
2026	-	-
Total	<u>\$ 648,651</u>	<u>\$ 67,915</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**g. Limited Obligation Bonds**

On June 3, 2015 the County issued Limited Obligation Bonds (“LOBs”) to purchase these certificates. When debt service is due, the County will remit the debt service payments for their respective bond to the County, who will then remit it to the bondholder. The Limited Obligation Bonds are appropriation-backed with bi-annual interest payments with a 3.375% average interest rate over the life of the term. As of June 30, 2020, the balance of the bonds was \$35,840,000.

On September 13, 2017 the County issued Limited Obligation Bonds (“LOBs”) to refinance prior installment agreements with the USDA. When debt service is due, the County will remit the debt service payments for their respective bond to the County, who will then remit it to the bondholder. The Limited Obligation Bonds are appropriation-backed with bi-annual interest payments with a 4.38% average interest rate over the life of the term. As of June 30, 2020, the balance of the bond was \$60,715,000.

Year Ending June 30	Governmental Activities	
	Principal	Interest
2021	\$ 2,730,000	\$ 4,189,044
2022	2,790,000	4,058,494
2023	2,835,000	3,917,869
2024	2,910,000	3,774,244
2025	4,065,000	3,599,869
2026-2030	21,425,000	14,949,481
2031-2035	23,325,000	9,611,916
2036-2040	15,115,000	5,412,638
2041-2045	15,220,000	2,402,418
2046-2048	6,140,000	257,075
Total principal payments	96,555,000	52,173,048
Unamortized premiums	9,933,146	-
Total	<u>\$ 106,488,146</u>	<u>\$ 52,173,048</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

**h. Conduit Debt Obligations**

Sampson County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

**Debt Related to Capital Activities**

Of the total Governmental Activities debt listed, \$5,023,557 relates to assets the County does not hold title.

**i. 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 purchases	\$ -	\$ -	\$ -	\$ -	\$ -
Qualified Zone Academy bonds	1,342,130	-	248,573	1,093,557	362,853
Revenue bonds	4,920,000	-	990,000	3,930,000	980,000
Limited Obligation bonds	99,250,000	-	2,695,000	96,555,000	2,730,000
Unamortized premium on LOBs	10,403,837	-	470,691	9,933,146	-
Net pension liability (LGERS)	7,470,567	1,595,465	-	9,066,032	-
Total pension liability (LEOSSA)	1,654,448	465,608	-	2,120,056	-
Compensated absences	2,096,608	587,629	-	2,684,237	1,717,912
Net OPEB Liability	10,486,535	39,178	-	10,525,713	-
Total governmental activities	<u>\$ 137,624,125</u>	<u>\$ 2,687,880</u>	<u>\$ 4,404,264</u>	<u>\$ 135,907,741</u>	<u>\$ 5,790,765</u>
<b>Business-type activities:</b>					
General obligation debt	\$ 9,645,500	\$ -	\$ 307,000	\$ 9,338,500	\$ 318,500
Installment purchases	1,667,515	-	27,390	1,640,125	28,286
State Clean Water bonds	787,657	-	139,006	648,651	139,005
Unamortized premium on GOs	698,902	-	28,092	670,810	-
Net pension liability (LGERS)	141,330	48,279	-	189,609	-
Compensated absences	60,033	22,362	-	82,395	75,803
Net OPEB Liability	228,465	3,822	-	232,287	-
Total business-type activities	<u>\$ 13,229,402</u>	<u>\$ 74,463</u>	<u>\$ 501,488</u>	<u>\$ 12,802,377</u>	<u>\$ 561,594</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**B. Liabilities (Continued)**

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

Compensated absences typically have been liquidated in the general fund and are accounted for on a FIFO basis, assuming that employees are taking leave time as it is earned.

<b>Discretely presented component units:</b>	Beginning Balance	Increase	Decrease	Ending Balance	Current Portion of Balance
Revenue bonds	\$ 4,841,077	\$ -	\$ 575,040	\$ 4,266,037	\$ 575,040
Capital Leases	1,214,698	-	435,710	778,988	411,305
Compensated absences	1,631,425	62,098	-	1,693,523	-
<b>Total</b>	<b>\$ 7,687,200</b>	<b>\$ 62,098</b>	<b>\$ 1,010,750</b>	<b>\$ 6,738,548</b>	<b>\$ 986,345</b>

**C. Interfund Balances and Activity**

Transfers to/from other funds at June 30, 2020 consists of the following:

From the General Fund to the County Capital Project fund to provide for County & School Building construction and major repairs	<u>\$ 712,592</u>
Total Transfers out from the General Fund	<u>712,592</u>
From the Sampson Area Transportation Fund to the General Fund to provide services for the elderly	588,769
From the School Capital Reserve Fund to the General Fund to pay debt on school projects and school capital outlay	2,750,161
From the County Capital Project Fund to the General Fund to pay for maintenance costs on County buildings	<u>252,000</u>
Total Transfers into the General Fund	<u>3,590,930</u>
Total	<u>\$ 4,303,522</u>

Interfund balances at June 30, 2020, consists of the following:

Due to the General Fund from:	
Airport Construction Capital Project Fund	\$ 906,098
Nonmajor Governmental Funds	
Hurricane Florence Hazard Mitigation Special Revenue Fund	14,928
Emergency Management Facilities Capital Project Fund	124,700
Community Development ESFR-17 Special Revenue Fund	85
Disaster Recovery NCEM Hazard Mitigation Special Revenue Fund	153,832
Disaster Recovery NCEM DRA-17 Special Revenue Fund	574
Total nonmajor (other) governmental funds	<u>294,119</u>
Total all funds	<u>\$ 1,200,217</u>

The interfund balances resulted from the time lag between the dates that (1) interfund goods and services were provided or reimbursable expenditures occurred, (2) transactions were recorded in the accounting system, and (3) payments between the funds were made.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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

**D. Net Investment in Capital Assets**

	Governmental		Business-type
Capital Assets	\$ 123,211,718	\$	23,839,279
Less: long-term debt	96,555,000		11,627,277
Add: unexpended debt proceeds	-		-
<b>Net Investment in Capital Assets</b>	<b>\$ 26,656,718</b>	<b>\$</b>	<b>12,212,002</b>

**E. Fund Balance**

Sampson 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>	\$	34,975,519
Less:		
Inventories		8,509
Stabilization by State Statute		9,216,181
Public Safety		586,694
Debt Service		-
Revaluation		264,147
Capital Projects		3,839,825
Economic Development		-
Appropriated Fund Balance in 2020-2021 budget		4,414,237
Remaining Fund Balance		16,645,926

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

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

**III. RELATED ORGANIZATION**

The Sampson County Board of Commissioners is responsible for appointing the members of the board of the Sampson County Industrial Facilities and Pollution Control Financing Authority, but the County's accountability for this organization does not extend beyond making these appointments. The Authority exists to aid in the financing of industrial and manufacturing facilities and to aid in financing pollution control facilities for industry in connection with manufacturing and industrial facilities and/or public utilities for the purpose of stimulating economic development.

**IV. JOINT VENTURES**

**A. Eastpointe Area Mental Health Developmental Disabilities and Substance Abuse Services Center**

The County, in conjunction with the County of Duplin, the County of Lenoir and the County of Wayne participates in the Eastpointe Area Mental Health Developmental Disabilities and Substance Abuse Services Center. Each participating government appoints members to the fifteen-member board – Wayne County appoints six members and Duplin, Lenoir and Sampson each appoint three members. The Center is a joint venture established to administer the mental health, mental developmental disabilities and substance abuse programs of Duplin, Lenoir, Sampson and Wayne counties.

The County has an ongoing financial responsibility for the joint venture because the Center's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Center, so no equity interest has been reflected in the financial statements at June 30, 2020. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$241,180 to the Center to supplement its activities. Complete financial statements for the Center may be obtained from the Center's offices in Beulaville, North Carolina.

**B. Sampson Community College**

The County, in conjunction with the State of North Carolina and the Sampson County Board of Education, participates in a joint venture to operate Sampson Community College. Each of the three participants appoints four members of the thirteen-member board of trustees of the Community College. The president of the Community College's student government serves as a non-voting ex officio 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. The County has an ongoing financial responsibility for the Community College because of the statutory responsibilities to provide funding for the Community College's facilities. The County contributed \$3,359,184 and \$607,429 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 at Sunset Avenue, Clinton, North Carolina.

**V. 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.

**VI. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 30, 2020, which is the date the financial statements were available to be issued.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2020**

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**VII. RELATED PARTY TRANSACTIONS**

The County appoints the board members of the TDA based on citizens who represent lodging providers within the County. The legislation that created the TDA gives the County the authority to levy and collect an occupancy tax and remit to the TDA. For the year, \$156,763 was collected, \$156,763 was remitted to the Authority, and \$0 is remaining to be distributed to the Authority. The County finance officer also serves as the finance officer of the TDA.

The TDA operates an office out of a County owned facility (Agri-Expo Center) and pays rent to the County for use of the facility.

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

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

The County experienced deficit fund balances in the following funds: Special Revenue Funds: Disaster Recovery NCEM DRA-17 (\$574); and Hurricane Florence Hazard Mitigation (\$5,540), Capital Project Fund: Airport Expansion (\$906,098). The deficits occurred because of the timing of payments. Management intends to appropriate funds as necessary to cover deficit fund balance.

***Required Supplemental Financial Data***

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**SAMPSON COUNTY, NORTH CAROLINA  
 PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
 LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM  
 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) (%)	0.33892%	0.32086%	0.32132%	0.30882%	0.30020%	0.30319%	0.30300%
County's proportion of the net pension liability (asset) (\$)	\$ 9,255,641	\$ 7,611,897	\$ 4,908,879	\$ 6,554,194	\$ 1,347,286	\$ (1,788,051)	\$ 3,652,314
County's covered-employee payroll	\$ 21,952,460	\$ 20,094,797	\$ 19,626,173	\$ 18,168,885	\$ 17,033,631	\$ 16,791,093	\$ 16,615,280
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	42.16%	37.88%	25.01%	36.07%	7.91%	-10.65%	21.98%
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.



**SAMPSON COUNTY, NORTH CAROLINA  
SAMPSON COUNTY'S CONTRIBUTIONS  
LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM  
LAST SEVEN FISCAL YEARS**

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**Local Government Employees' Retirement System**

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 1,989,758	\$ 1,750,269	\$ 1,540,895	\$ 1,465,307	\$ 1,240,804	\$ 1,215,792	\$ 1,170,977
Contributions in relation to the contractually required contribution	\$ 1,989,758	\$ 1,750,269	1,540,895	1,465,307	1,240,804	1,215,792	1,170,977
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 21,796,900	\$ 21,952,460	\$ 20,094,797	\$ 19,626,173	\$ 18,168,885	\$ 17,033,631	\$ 16,791,093
Contributions as a percentage of covered-employee payroll	9.13%	7.97%	7.67%	7.47%	6.83%	7.14%	6.97%

**SAMPSON COUNTY, NORTH CAROLINA  
 PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
 REGISTER OF DEEDS' SUPPLEMENTAL PENSION FUND  
 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) (%)	0.41282%	0.47328%	0.48418%	0.50078%	0.48569%	0.48841%	0.45784%
County's proportion of the net pension liability (asset) (\$)	\$ (81,499)	\$ (78,389)	\$ (82,645)	\$ (93,625)	\$ (112,554)	\$ (110,703)	\$ (97,795)
County's covered-employee payroll	\$ 61,032	\$ 61,032	\$ 61,005	\$ 58,872	\$ 58,464	\$ 56,407	\$ 58,176
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(133.53%)	(128.44%)	(135.47%)	(159.03%)	(192.52%)	(196.26%)	-168.10%
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.

**SAMPSON COUNTY, NORTH CAROLINA  
SAMPSON COUNTY'S CONTRIBUTIONS  
REGISTER OF DEEDS' SUPPLEMENTAL PENSION FUND  
LAST SEVEN FISCAL YEARS**

**Register of Deeds' Supplemental Pension Fund**

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 6,061	\$ 4,614	\$ 4,614	\$ 4,478	\$ 3,974	\$ 4,133	\$ 3,988
Contributions in relation to the contractually required contribution	6,061	4,614	4,614	4,478	3,974	4,133	3,988
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 67,275	\$ 61,032	\$ 61,032	\$ 61,005	\$ 58,872	\$ 58,464	\$ 56,407
Contributions as a percentage of covered-employee payroll	9.01%	7.56%	7.56%	7.34%	6.75%	7.07%	7.07%

**SAMPSON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY**  
**LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE**  
**For the Year Ended June 30, 2020**

**Law Enforcement Officers' Special Separation Allowance**

	2020	2019	2018	2017
<b>Beginning balance</b>	\$ 1,654,448	\$ 1,581,086	\$ 1,412,568	\$ 1,334,635
Service cost	106,733	107,072	94,447	97,635
Interest on the total pension liability	59,656	49,388	54,041	47,199
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	255,133	33,538	(84,764)	-
Changes of assumptions or other inputs	75,156	(80,304)	129,878	(41,817)
Benefit payments	(31,070)	(36,332)	(25,084)	(25,084)
Other changes	-	-	-	-
<b>Ending balance of the total pension liability</b>	<b>\$ 2,120,056</b>	<b>\$ 1,654,448</b>	<b>\$ 1,581,086</b>	<b>\$ 1,412,568</b>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL**  
**LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE**  
**For the Year Ended June 30, 2020**

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**Law Enforcement Officers' Special Separation Allowance**

	2020	2019	2018	2017
Total pension liability	\$ 2,120,056	\$ 1,654,448	\$ 1,581,086	\$ 1,412,568
Covered payroll	4,125,715	3,843,201	3,802,584	3,553,569
Total pension liability as a percentage of covered payroll	<u>51.39%</u>	<u>43.05%</u>	<u>41.58%</u>	<u>39.75%</u>

Notes to the schedules:

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**  
**HEALTHCARE BENEFITS PLAN**  
**For the Year Ended June 30, 2020\***

<u>Total OPEB Liability</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 399,000	\$ 442,000	\$ 431,000
Interest	380,000	427,000	426,000
Changes of benefit terms	-	-	-
Differences between expect and actual experience	153,000	(1,156,000)	-
Changes of assumptions	340,000	(55,000)	-
Benefit payments	(1,229,000)	(971,000)	(740,000)
<b>Net changes in Total OPEB Liability</b>	<b>43,000</b>	<b>(1,313,000)</b>	<b>117,000</b>
<b>Total OPEB Liability - Beginning</b>	<b>10,715,000</b>	<b>12,028,000</b>	<b>11,911,000</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 10,758,000</b>	<b>\$ 10,715,000</b>	<b>\$ 12,028,000</b>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 1,229,000	\$ 971,000	\$ 740,000
Contributions - employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(1,229,000)	(971,000)	(740,000)
Administrative expenses	-	-	-
Other	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County's Net OPEB Liability - Ending</b>	<b>\$ 10,758,000</b>	<b>\$ 10,715,000</b>	<b>\$ 12,028,000</b>
<b>Plan Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

\*Plan measurement date is the reporting date. Employer measurement date is one year prior to reporting date.

**SAMPSON COUNTY, NORTH CAROLINA  
SCHEDULE OF COUNTY CONTRIBUTIONS  
HEALTHCARE BENEFITS PLAN  
For the Year Ended June 30, 2020**

	<b>2020</b>	<b>2019</b>	<b>2018</b>
Actuarially determined contribution	\$ 1,229,000	\$ 971,000	\$ 740,000
Contributions in relation to the actuarially determined contribution	1,229,000	971,000	740,000
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expected covered-employee payroll	\$ 8,910,000	\$ 10,446,000	\$ 10,446,000
Contributions as a percentage of covered-employee payroll	13.79%	9.30%	7.08%

**Notes to Schedule:**

The employer has elected to make an annual contribution equal to the benefit payments. The employer share of net benefits is the difference between the expected benefit payments and the retiree contributions. It is sometimes referred to as "pay-as-you-go."

The expected benefit payments are actuarially determined to reflect the age difference between the overall covered group and the retiree group.

Actuarially determined contributions, which are based on the expected "pay-as-you-go" cost, and actual contributions are from the measurement periods ending June 30 of the year prior to the year-end of the reporting periods shown.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	N/A
Amortization period	N/A
Asset valuation method	There are no assets held in trust for this plan
Inflation	N/A
Healthcare cost trend rates	6.00 percent, decreasing .5 percent each year to 5 percent
Salary increases	2.5 percent
Investment rate of return	N/A
Retirement age	

In the 2019 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2014 Health Annuity Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality table.

Mortality

In the 2019 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2014 Health Annuity Mortality Table fully generational, with base year 2006, projected using two-dimensional mortality improvement scale MP-2019. In prior years, those assumptions were based on the 1994 Group Annuity Mortality table.





***Combining and Individual Fund  
Statements and Schedules***

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**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Taxes:			
Ad valorem	39,280,983	40,053,316	772,333
Penalties and interest	<u>269,000</u>	<u>275,480</u>	<u>6,480</u>
Total	39,549,983	40,328,796	778,813
Sales Tax:			
One cent	3,912,427	4,512,984	600,557
One half cent article 40	2,655,000	2,899,323	244,323
One half cent article 42	955,000	1,068,256	113,256
Article 44	1,673,000	1,809,541	136,541
One quarter cent article 46	<u>1,179,000</u>	<u>1,334,804</u>	<u>155,804</u>
Total	10,374,427	11,624,908	1,250,481
Restricted:			
State grants	12,211,886	10,720,275	(1,491,611)
Federal grants	485,273	158,791	(326,482)
Court facility fees	164,000	154,864	(9,136)
Local grants	<u>113,862</u>	<u>107,498</u>	<u>(6,364)</u>
Total	12,975,021	11,141,428	(1,833,593)
Permits and Fees:			
Register of deeds	318,000	351,817	33,817
Inspection	367,000	414,281	47,281
Franchise	<u>47,500</u>	<u>33,492</u>	<u>(14,008)</u>
Total	732,500	799,590	67,090
Sales and Services:			
Tax Collection Fees:			
Towns	4,710	4,836	126
City of Clinton	60,400	63,560	3,160
Tax collection	227,000	186,855	(40,145)
Jail fees	1,393,800	1,330,614	(63,186)
Sheriff fees	1,087,328	1,089,839	2,511
Health fees	916,028	957,827	41,799
Ambulance fees	2,675,000	2,490,732	(184,268)
Aging services fees	<u>622,888</u>	<u>536,172</u>	<u>(86,716)</u>
Total	6,987,154	6,660,435	(326,719)

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Investment Earnings	150,000	242,860	92,860
Miscellaneous:			
Board of elections	21,000	23,047	2,047
Short-term vehicle lease	16,500	16,745	245
Recreation	65,614	59,878	(5,736)
Agri-Exposition center	283,925	167,209	(116,716)
Rent	2,239,579	2,594,651	355,072
Other	419,291	282,269	(137,022)
Total	<u>3,045,909</u>	<u>3,143,799</u>	<u>97,890</u>
Total revenues	<u>73,814,994</u>	<u>73,941,816</u>	<u>126,822</u>
<b>Expenditures</b>			
General Government			
Governing Body			
Salaries and employee benefits		114,636	
Operations and maintenance		38,895	
Total	<u>160,176</u>	<u>153,531</u>	<u>6,645</u>
Administration			
Salaries and employee benefits		454,478	
Operations and maintenance		42,310	
Total	<u>536,032</u>	<u>496,788</u>	<u>39,244</u>
Human Resources			
Salaries and employee benefits		291,647	
Operations and maintenance		36,669	
Total	<u>345,319</u>	<u>328,316</u>	<u>17,003</u>
Airport			
Operations and maintenance		88,805	
Capital outlay		272,125	
Total	<u>383,183</u>	<u>360,930</u>	<u>22,253</u>
Finance			
Salaries and employee benefits		766,542	
Operations and maintenance		329,262	
Total	<u>1,375,729</u>	<u>1,095,804</u>	<u>279,925</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Data Processing			
Salaries and employee benefits		322,737	
Operations and maintenance		645,064	
Capital outlay		179,462	
Total	<u>1,183,311</u>	<u>1,147,263</u>	<u>36,048</u>
Communications Tower			
Operations and maintenance		14,769	
Total	<u>16,021</u>	<u>14,769</u>	<u>1,252</u>
Tax Administration			
Salaries and employee benefits		994,705	
Operations and maintenance		470,358	
Total	<u>1,602,838</u>	<u>1,465,063</u>	<u>137,775</u>
Legal			
Salaries and employee benefits		164,744	
Operations and maintenance		9,303	
Total	<u>181,460</u>	<u>174,047</u>	<u>7,413</u>
Courts			
Operations and maintenance		24,216	
Total	<u>28,716</u>	<u>24,216</u>	<u>4,500</u>
Board of Elections			
Salaries and employee benefits		92,137	
Operations and maintenance		164,733	
Total	<u>316,479</u>	<u>256,870</u>	<u>59,609</u>
Register of Deeds			
Salaries and employee benefits		328,367	
Operations and maintenance		72,060	
Total	<u>427,365</u>	<u>400,427</u>	<u>26,938</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Public Buildings			
Salaries and employee benefits		444,748	
Operations and maintenance		944,577	
Capital outlay		46,128	
Total	<u>1,615,594</u>	<u>1,435,453</u>	<u>180,141</u>
Total General Government	<u>8,172,223</u>	<u>7,353,477</u>	<u>818,746</u>
Public Safety			
Sheriff			
Salaries and employee benefits		6,090,483	
Operations and maintenance		1,097,761	
Capital outlay		897,411	
Total	<u>8,350,410</u>	<u>8,085,655</u>	<u>264,755</u>
Detention Center			
Salaries and employee benefits		2,304,524	
Operations and maintenance		1,440,794	
Capital outlay		42,914	
Total	<u>4,243,130</u>	<u>3,788,232</u>	<u>454,898</u>
Communications			
Salaries and employee benefits		1,041,369	
Operations and maintenance		101,611	
Total	<u>1,229,283</u>	<u>1,142,980</u>	<u>86,303</u>
Emergency Management			
Salaries and employee benefits		475,880	
Operations and maintenance		191,284	
Capital outlay		75,239	
Total	<u>756,806</u>	<u>742,403</u>	<u>14,403</u>
Volunteer Fire Departments			
Assistance to County fire departments		252,665	
Total	<u>262,441</u>	<u>252,665</u>	<u>9,776</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Inspections			
Salaries and employee benefits		552,683	
Operations and maintenance		53,100	
Total	<u>660,721</u>	<u>605,783</u>	<u>54,938</u>
Coroner			
Professional services		37,000	
Total	<u>63,600</u>	<u>37,000</u>	<u>26,600</u>
Rescue			
Salaries and employee benefits		3,745,839	
Assistance to County rescue units		148,649	
Operations and maintenance		878,668	
Capital outlay		206,761	
Total	<u>5,114,315</u>	<u>4,979,917</u>	<u>134,398</u>
Dive Team			
Contracted services		15,940	
Total	<u>15,940</u>	<u>15,940</u>	<u>-</u>
Animal Control			
Salaries and employee benefits		216,280	
Operations and maintenance		192,605	
Total	<u>421,852</u>	<u>408,885</u>	<u>12,967</u>
Total Public Safety	<u>21,118,498</u>	<u>20,059,460</u>	<u>1,059,038</u>
Environmental Protection			
Solid Waste			
Contracted services		928,927	
Operations and maintenance		12,718	
Total	<u>1,092,000</u>	<u>941,645</u>	<u>150,355</u>
Forestry			
State forestry program		129,030	
Total	<u>149,483</u>	<u>129,030</u>	<u>20,453</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Cooperative Extension Programs			
4-H Programs		50,418	
Environmental Defense		489	
Lagoon Management		833	
Seminars		4,693	
Total	<u>77,016</u>	<u>56,433</u>	<u>20,583</u>
 Total Environmental Protection	 <u>1,318,499</u>	 <u>1,127,108</u>	 <u>191,391</u>
 Economic and Physical Development			
Industrial Development			
Salaries and employee benefits		161,692	
Operations and maintenance		743,965	
Capital outlay		15,037	
Total	<u>999,350</u>	<u>920,694</u>	<u>78,656</u>
Industrial Utility			
Operations and maintenance		31,658	
Total	<u>310,000</u>	<u>31,658</u>	<u>278,342</u>
N.C. Cooperative Extension Service			
Salaries and employee benefits		366,898	
Operations and maintenance		39,511	
Total	<u>453,875</u>	<u>406,409</u>	<u>47,466</u>
Soil Conservation			
Salaries and employee benefits		219,728	
Operations and maintenance		9,007	
Total	<u>251,813</u>	<u>228,735</u>	<u>23,078</u>
 Total Economic and Physical Development	 <u>2,015,038</u>	 <u>1,587,496</u>	 <u>427,542</u>
 Human Services			
Mental Health Administration			
Eastpointe Mental Health		241,180	
Total	<u>241,180</u>	<u>241,180</u>	<u>-</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Veterans			
Salaries and employee benefits		132,635	
Operations and maintenance		17,298	
Total	<u>172,350</u>	<u>149,933</u>	<u>22,417</u>
Youth Needs Task Force			
Salaries and employee benefits		68,725	
Programs		123,249	
Total	<u>227,042</u>	<u>191,974</u>	<u>35,068</u>
Health			
Administration			
Salaries and employee benefits		12,473	
Operations and maintenance		52,671	
Total	<u>83,442</u>	<u>65,144</u>	<u>18,298</u>
Rural Health			
Salaries and employee benefits		121,624	
Operations and maintenance		64,408	
Total	<u>266,008</u>	<u>186,032</u>	<u>79,976</u>
School Nurse Initiative			
Contracted services		400,000	
Total	<u>400,000</u>	<u>400,000</u>	<u>-</u>
BCCCP Wise Woman			
Salaries and employee benefits		3,651	
Operations and maintenance		357	
Total	<u>6,425</u>	<u>4,008</u>	<u>2,417</u>
Communicable Disease			
Salaries and employee benefits		298,715	
Operations and maintenance		44,457	
Total	<u>347,468</u>	<u>343,172</u>	<u>4,296</u>



**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Adult Services			
Salaries and employee benefits		19,382	
Operations and maintenance		10,173	
Total	39,546	29,555	9,991
Health Promotion			
Salaries and employee benefits		27,201	
Operations and maintenance		4,122	
Total	37,206	31,323	5,883
Breast and Cervical Cancer			
Salaries and employee benefits		2,623	
Operations and maintenance		12,663	
Total	16,625	15,286	1,339
Immunization			
Salaries and employee benefits		131,971	
Operations and maintenance		76,379	
Total	231,995	208,350	23,645
Maternal Health & Outreach			
Salaries and employee benefits		518,069	
Operations and maintenance		122,022	
Capital outlay		5,917	
Total	659,908	646,008	13,900
Family Planning			
Salaries and employee benefits		274,569	
Operations and maintenance		73,319	
Capital outlay		5,917	
Total	396,768	353,805	42,963
WIC			
Salaries and employee benefits		282,382	
Operations and maintenance		88,583	
Total	372,818	370,965	1,853
Child Services Coordination			
Salaries and employee benefits		160,559	
Total	223,609	177,348	46,261
Pregnancy Care Management			
Salaries and employee benefits		156,442	
Operations and maintenance		18,757	
Total	234,747	175,199	59,548

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Child Health			
Salaries and employee benefits		93,319	
Operations and maintenance		11,424	
Capital outlay		5,912	
Total	<u>128,969</u>	<u>110,655</u>	<u>18,314</u>
Environmental Health			
Salaries and employee benefits		405,698	
Operations and maintenance		36,286	
Capital outlay		35,990	
Total	<u>484,239</u>	<u>477,974</u>	<u>6,265</u>
Food and Lodging			
Operations and maintenance		10,779	
Total	<u>16,221</u>	<u>10,779</u>	<u>5,442</u>
State Bio-Terrorism			
Salaries and employee benefits		67,670	
Operations and maintenance		12,315	
Total	<u>79,990</u>	<u>79,985</u>	<u>5</u>
 Total Health	 <u>4,025,984</u>	 <u>3,685,588</u>	 <u>340,396</u>
Social Services			
Administration			
Salaries and employee benefits		8,656,967	
Operations and maintenance		1,389,733	
Capital outlay		47,197	
Total	<u>10,367,397</u>	<u>10,093,897</u>	<u>273,500</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Assistance			
Food stamp issuance		14,681	
Medicaid transportation		180,246	
AA-AD-AB rest homes		510,580	
Aid to the blind		5,816	
Crisis intervention program		38,557	
In-Home services		9,644	
Foster care		909,202	
Adoption assistance		139,433	
Low income energy assistance		422,019	
Other programs		46,660	
Total	<u>2,890,263</u>	<u>2,276,838</u>	<u>613,425</u>
Total Social Services	<u>13,257,660</u>	<u>12,370,735</u>	<u>886,925</u>
Aging and In-Home Services			
Personal Care CAP Medicaid			
Salaries and employee benefits		217,098	
Operations and maintenance		37,813	
Total	<u>286,975</u>	<u>254,911</u>	<u>32,064</u>
SHIIP			
Salaries and employee benefits			
Salaries and employee benefits		2,907	
Operations and maintenance		2,861	
Total	<u>6,315</u>	<u>5,768</u>	<u>547</u>
Personal Care Block Grant			
Salaries and employee benefits		141,649	
Operations and maintenance		248,590	
Total	<u>486,213</u>	<u>390,239</u>	<u>95,974</u>
Home Repairs			
Salaries and employee benefits		72,423	
Operations and maintenance		100,315	
Capital outlay		7,006	
Total	<u>189,645</u>	<u>179,744</u>	<u>9,901</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Senior Center and Senior Ctr Outreach			
Salaries and employee benefits		74,398	
Operations and maintenance		<u>34,166</u>	
Total	<u>112,825</u>	<u>108,564</u>	<u>4,261</u>
Adult Daycare			
Salaries and employee benefits		174,290	
Operations and maintenance		<u>35,395</u>	
Total	<u>247,848</u>	<u>209,685</u>	<u>38,163</u>
Information/Case Assistance			
Salaries and employee benefits		60,936	
Operations and maintenance		<u>3,408</u>	
Total	<u>68,374</u>	<u>64,344</u>	<u>4,030</u>
Nutrition Program			
Salaries and employee benefits		118,269	
Operations and maintenance		<u>262,840</u>	
Total	<u>444,667</u>	<u>381,109</u>	<u>63,558</u>
Family Caregiver Support			
Salaries and employee benefits		31,680	
Operations and maintenance		<u>3,954</u>	
Total	<u>83,364</u>	<u>35,634</u>	<u>47,730</u>
Total Aging and In-Home Services	<u>1,926,226</u>	<u>1,629,998</u>	<u>296,228</u>
Total Human Services	<u>19,850,442</u>	<u>18,269,408</u>	<u>1,581,034</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
Education			
Contributions to other units			
Current Expense			
Sampson County Board of Education	9,020,616	9,020,616	-
Clinton City Board of Education	3,359,184	3,359,184	-
Sampson Community College	1,465,695	1,465,695	-
Capital Outlay			
Sampson County Board of Education	2,418,927	914,633	1,504,294
Clinton City Board of Education	435,350	355,527	79,823
Sampson Community College	934,581	607,430	327,151
Total Education	<u>17,634,353</u>	<u>15,723,085</u>	<u>1,911,268</u>
Culture and Recreation			
Library			
Salaries and employee benefits		505,705	
Operations and maintenance		157,697	
Capital outlay		78,865	
Total	<u>876,315</u>	<u>742,267</u>	<u>134,048</u>
Special Appropriations			
Special projects		57,992	
Total	<u>58,292</u>	<u>57,992</u>	<u>300</u>
Recreation			
Salaries and employee benefits		463,041	
Operations and maintenance		119,198	
Programs		144,435	
Capital outlay		27,736	
Total Recreation	<u>757,369</u>	<u>754,410</u>	<u>2,959</u>
Agri-Exposition Center			
Salaries and employee benefits		129,957	
Operations and maintenance		404,803	
Total	<u>650,407</u>	<u>534,760</u>	<u>115,647</u>
Total Culture and Recreation	<u>2,342,383</u>	<u>2,089,429</u>	<u>252,954</u>

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

Debt Service			
Principal		3,933,572	
Interest and fees		4,558,554	
Administration		117,469	
Total Debt Service	<u>9,280,903</u>	<u>8,609,595</u>	<u>671,308</u>
Contingency	<u>107,202</u>	<u>-</u>	<u>107,202</u>
Total expenditures	<u>81,839,541</u>	<u>74,819,058</u>	<u>7,020,483</u>
Excess (deficiency) of revenues over expenditures	<u>(8,024,547)</u>	<u>(877,242)</u>	<u>(6,893,661)</u>
<b>Other financing sources (uses)</b>			
Transfers in	5,180,431	3,590,930	(1,589,501)
Transfers out	(712,592)	(712,592)	-
Loan proceeds	783,929	-	(783,929)
Total Other Financing Sources (Uses)	<u>5,251,768</u>	<u>2,878,338</u>	<u>(2,373,430)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,772,779)</u>	2,001,096	771,683
Appropriated Fund Balance	<u>2,772,779</u>	<u>-</u>	<u>(2,772,779)</u>
Net change in fund balance	<u>\$ -</u>	2,001,096	<u>\$ (2,001,096)</u>
Fund balance - beginning		<u>28,870,451</u>	
Fund balance - ending		<u>\$ 30,871,547</u>	

**SAMPSON COUNTY, NORTH CAROLINA  
 REVALUATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2020**

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Ad-valorem taxes	\$ -	\$ -	\$ -
Investment earnings	-	2,624	2,624
Total revenues	<u>-</u>	<u>2,624</u>	<u>2,624</u>
<b>Expenditures</b>			
Real property appraisals	116,000	-	116,000
Excess (deficiency) of revenues over expenditures	<u>(116,000)</u>	<u>2,624</u>	<u>118,624</u>
Revenues and Other Financing Sources			
Over (Under) Expenditures	(116,000)	2,624	118,624
Appropriated Fund Balance	116,000	-	(116,000)
Net change in fund balance	<u>\$ -</u>	<u>2,624</u>	<u>\$ 2,624</u>
Fund balance - beginning		<u>261,523</u>	
Fund balance - ending		<u>\$ 264,147</u>	

**SAMPSON COUNTY, NORTH CAROLINA  
COUNTY CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Investment earnings:			
Library reserve	\$ -	\$ 296	\$ 296
Airport reserve	-	3,643	3,643
Livestock arena reserve	-	478	478
Schools building reserve	-	19,357	19,357
County building reserve	-	13,716	13,716
Water line repairs	-	425	425
Total revenues	<u>-</u>	<u>37,915</u>	<u>37,915</u>
<b>Expenditures</b>			
County building reserve	277,592	-	277,592
Airport reserve	10,000	-	10,000
Schools building reserve	425,000	-	425,000
Total expenditures	<u>712,592</u>	<u>-</u>	<u>712,592</u>
Excess (deficiency) of revenues over expenditures	<u>(712,592)</u>	<u>37,915</u>	<u>750,507</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)			
To General fund	(252,000)	(252,000)	-
To Airport capital project	-	-	-
From Closed capital project	-	-	-
From General Fund for Airport Reserve	10,000	10,000	-
From General Fund for County Bldg Reserve	277,592	277,592	-
From General Fund for County School Bldg Reserve	225,000	225,000	-
From General Fund for City School Bldg Reserve	112,500	112,500	-
From General Fund for SCC Bldg Reserve	87,500	87,500	-
Total other financing sources (uses)	460,592	460,592	-
Excess (deficiency) of revenues and other sources over expenditures	<u>(252,000)</u>	<u>498,507</u>	<u>750,507</u>
Appropriated Fund Balance	<u>252,000</u>	<u>-</u>	<u>(252,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>498,507</u>	<u>\$ 498,507</u>
Fund balance - beginning		<u>3,341,318</u>	
Fund balance - ending		<u>\$ 3,839,825</u>	



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL-SCHOOLS CAPITAL PROJECT FUND**  
**For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other taxes and licenses	\$ 2,670,000	\$ 2,844,950	\$ 174,950
Investment earnings		33,916	33,916
Total revenues	<u>2,670,000</u>	<u>2,878,866</u>	<u>208,866</u>
<b>Expenditures</b>			
Unallocated capital outlay	-	-	-
Total expenditures	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers (out)			
To General Fund for:			
County schools capital outlay	(2,418,927)	(914,633)	1,504,294
City schools capital outlay	(435,350)	(355,528)	79,822
Debt service	<u>(1,480,000)</u>	<u>(1,480,000)</u>	-
Total other financing uses	(4,334,277)	(2,750,161)	1,584,116
Revenues, Expenditures and Other Financing Uses			
Over (Under) Expenditures	(1,664,277)	128,705	1,792,982
Appropriated Fund Balance	<u>1,664,277</u>	-	<u>(1,664,277)</u>
Net change in fund balance	<u>\$ -</u>	128,705	<u>\$ 128,705</u>
Fund balance - beginning		<u>4,018,407</u>	
Fund balance - ending		<u>\$ 4,147,112</u>	

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL-SCHOOLS & COMMUNITY FACILITIES CONSTRUCTION -**  
**CAPITAL PROJECT FUND**  
**From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Prior Years	Actual Current Year	Inception to Date	Variance with Final Positive (Negative)
<b>Revenues</b>					
Investment earnings	\$ 24,000	\$ 154,609	\$ 1,277	\$ 155,886	\$ 131,886
Sales tax refund	-	279,498	-	279,498	279,498
Total revenues	<u>24,000</u>	<u>434,107</u>	<u>1,277</u>	<u>435,384</u>	<u>411,384</u>
<b>Expenditures</b>					
School Construction:					
Clinton City Schools other	2,024,000	2,004,307	-	2,004,307	19,693
Sampson County Schools other	2,000,000	1,994,334	239	1,994,573	5,427
Community Facilities	<u>2,536,536</u>	<u>2,460,437</u>	<u>59,767</u>	<u>2,520,204</u>	<u>16,332</u>
Total expenditures	6,560,536	6,459,078	60,006	6,519,084	41,452
Excess (deficiency) of revenues over expenditures	<u>(6,536,536)</u>	<u>(6,024,971)</u>	<u>(58,729)</u>	<u>(6,083,700)</u>	<u>452,836</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in (out)					
To General Fund for:					
From School capital reserve	-	340,401	-	340,401	340,401
COPs debt premium	2,536,536	2,536,536	-	2,536,536	-
Loan proceeds	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>4,000,000</u>	<u>-</u>
Total other financing uses	<u>6,536,536</u>	<u>6,876,937</u>	<u>-</u>	<u>6,876,937</u>	<u>340,401</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>-</u>	<u>851,966</u>	<u>(58,729)</u>	<u>793,237</u>	<u>793,237</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 851,966</u>	<u>(58,729)</u>	<u>\$ 793,237</u>	<u>\$ 793,237</u>
Fund balance - beginning			<u>851,966</u>		
Fund balance - ending			<u>\$ 793,237</u>		

**SAMPSON COUNTY, NORTH CAROLINA**  
**AIRPORT EXPANSION CAPITAL PROJECT FUND - AIRPORT CONSTRUCTION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State, Federal, and Local Grants:					
Federal AIR-21	\$ 5,115,929	\$ 4,002,917	\$ 163,522	\$ 4,166,439	\$ (949,490)
City of Clinton	357,743	152,904	-	152,904	(204,839)
Other revenue	-	1,811	-	1,811	1,811
Total revenues	<u>5,473,672</u>	<u>4,157,632</u>	<u>163,522</u>	<u>4,321,154</u>	<u>(1,152,518)</u>
<b>Expenditures</b>					
Capital Expansion:					
Professional services	1,529,496	1,426,304	43,911	1,470,215	59,281
Capital outlay	58,520	58,520	-	58,520	-
Construction costs	3,270,005	2,955,430	124,968	3,080,398	189,607
Land	876,068	671,277	143,750	815,027	61,041
Total expenditures	<u>5,734,089</u>	<u>5,111,531</u>	<u>312,629</u>	<u>5,424,160</u>	<u>309,929</u>
Excess (deficiency) of revenues over expenditures	<u>(260,417)</u>	<u>(953,899)</u>	<u>(149,107)</u>	<u>(1,103,006)</u>	<u>(842,589)</u>
<b>Other Financing Sources</b>					
Transfers In:					
From Airport Capital Reserve	<u>260,417</u>	<u>196,908</u>	<u>-</u>	<u>196,908</u>	<u>(63,509)</u>
Total other financing sources	260,417	196,908	-	196,908	(63,509)
Net change in fund balance	<u>\$ -</u>	<u>\$ (756,991)</u>	(149,107)	<u>\$ (906,098)</u>	<u>\$ (906,098)</u>
Fund balance - beginning			<u>(756,991)</u>		
Fund balance - ending			<u>\$ (906,098)</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	Special Revenue Funds			
	Emergency Telephone System	Sampson Area Transportation	CARES Act Funding	Fire Districts
<b>ASSETS</b>				
Cash and cash equivalents	\$ 933,070	\$ 64,704	\$ -	\$ 1,001,211
Restricted cash	-	-	1,234,526	-
Taxes receivable (net)	-	-	-	114,875
Other receivables	21,695	203,116	-	29,722
<b>TOTAL ASSETS</b>	<b>\$ 954,765</b>	<b>\$ 267,820</b>	<b>\$ 1,234,526</b>	<b>\$ 1,145,808</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 20,192	\$ 15,689	\$ -	\$ 1,655
Due to General Fund	-	-	-	-
Deferred grant revenue	-	-	1,234,526	-
Deferred tax revenue	-	-	-	114,875
<b>Total Liabilities</b>	<b>20,192</b>	<b>15,689</b>	<b>1,234,526</b>	<b>116,530</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	21,695	203,116	-	29,722
Public safety	-	-	-	999,556
<b>Assigned</b>				
General government	-	-	-	-
Public safety	912,878	-	-	-
Environmental protection	-	-	-	-
Human services	-	49,015	-	-
Culture and recreation	-	-	-	-
Capital expansion	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>				
Unassigned	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>934,573</b>	<b>252,131</b>	<b>-</b>	<b>1,029,278</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 954,765</b>	<b>\$ 267,820</b>	<b>\$ 1,234,526</b>	<b>\$ 1,145,808</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	Special Revenue Funds			
	Soil and Water District	H. Florence Hazard Mitigation	Urgent Home Repair Project	Community Development ESFR-17
<b>ASSETS</b>				
Cash and cash equivalents	\$ 86,479	\$ -	\$ 24,581	\$ -
Restricted cash	-	-	-	-
Taxes receivable (net)	-	-	-	-
Other receivables	1,950	9,550	-	5,909
<b>TOTAL ASSETS</b>	<b>\$ 88,429</b>	<b>\$ 9,550</b>	<b>\$ 24,581</b>	<b>\$ 5,909</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,114	\$ 162	\$ 8,852	\$ 2,530
Due to General Fund	-	14,928	-	85
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total Liabilities</b>	<b>1,114</b>	<b>15,090</b>	<b>8,852</b>	<b>2,615</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	1,950	9,550	-	5,909
Public Safety	-	-	-	-
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	85,365	-	-	-
Human services	-	(15,090)	15,729	(2,615)
Culture and recreation	-	-	-	-
Capital expansion	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances (Deficits)</b>	<b>87,315</b>	<b>(5,540)</b>	<b>15,729</b>	<b>3,294</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 88,429</b>	<b>\$ 9,550</b>	<b>\$ 24,581</b>	<b>\$ 5,909</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	Special Revenue Funds			Total Nonmajor Special Revenue Funds
	Disaster Rec. ESFR-17 Matthew	Disaster Rec. NCEM DRA-17	Disaster Rec. NCEM Hazard Mitigation	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,471	\$ -	\$ -	\$ 2,122,516
Restricted cash	-	-	-	1,234,526
Taxes receivable (net)	-	-	-	114,875
Other receivables	-	-	159,916	431,858
<b>TOTAL ASSETS</b>	<b>\$ 12,471</b>	<b>\$ -</b>	<b>\$ 159,916</b>	<b>\$ 3,903,775</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 50	\$ 50,244
Due to General Fund	-	574	153,832	169,419
Deferred grant revenue	-	-	-	1,234,526
Deferred tax revenue	-	-	-	114,875
<b>Total Liabilities</b>	<b>-</b>	<b>574</b>	<b>153,882</b>	<b>1,569,064</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	-	-	159,916	431,858
Public Safety	-	-	-	999,556
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	-	-	912,878
Environmental protection	-	-	-	85,365
Human services	12,471	(574)	(153,882)	(94,946)
Culture and recreation	-	-	-	-
Capital expansion	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>				
<b>Total Fund Balances (Deficits)</b>	<b>12,471</b>	<b>(574)</b>	<b>6,034</b>	<b>2,334,711</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 12,471</b>	<b>\$ -</b>	<b>\$ 159,916</b>	<b>\$ 3,903,775</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	Capital Project Funds		
	Courthouse Annex	Emergency Management	County Bldgs Construction
	<u>Renovations</u>	<u>Facilities</u>	<u>Renovations</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 29,104	\$ -	\$ 5,508
Restricted cash	-	-	-
Taxes receivable (net)	-	-	-
Other receivables	-	176,237	-
<b>TOTAL ASSETS</b>	<b><u>\$ 29,104</u></b>	<b><u>\$ 176,237</u></b>	<b><u>\$ 5,508</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Current Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 51,537	\$ -
Due to General Fund	-	124,700	-
Deferred grant revenue	-	-	-
Deferred tax revenue	-	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>176,237</u></b>	<b><u>-</u></b>
Fund Balances (Deficits):			
Restricted			
Stabilization by state statute	-	176,237	-
Public Safety	-	-	-
Assigned			
General government	-	-	-
Public safety	-	-	-
Environmental protection	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Capital expansion	29,104	(176,237)	5,508
Subsequent year's expenditures	-	-	-
Unassigned			
Total Fund Balances (Deficits)	<u>29,104</u>	<u>-</u>	<u>5,508</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 29,104</u></b>	<b><u>\$ 176,237</u></b>	<b><u>\$ 5,508</u></b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	<u>Capital Project Funds</u>	
	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 34,612	\$ 2,157,128
Restricted cash	-	1,234,526
Taxes receivable (net)	-	114,875
Other receivables	<u>176,237</u>	<u>608,095</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 210,849</u></u>	<u><u>\$ 4,114,624</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 51,537	\$ 101,781
Due to General Fund	124,700	294,119
Deferred grant revenue	-	1,234,526
Deferred tax revenue	-	114,875
<b>Total Liabilities</b>	<u>176,237</u>	<u>1,745,301</u>
Fund Balances (Deficits):		
Restricted		
Stabilization by state statute	176,237	608,095
Public Safety	-	999,556
Assigned		
General government	-	-
Public safety	-	912,878
Environmental protection	-	85,365
Human services	-	(94,946)
Culture and recreation	-	-
Capital expansion	(141,625)	(141,625)
Subsequent year's expenditures	-	-
Unassigned		
	<u>-</u>	<u>-</u>
<b>Total Fund Balances (Deficits)</b>	<u>34,612</u>	<u>2,369,323</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 210,849</u></u>	<u><u>\$ 4,114,624</u></u>



**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020**

	Special Revenue Funds			
	Emergency Telephone System	Sampson Area Transportation	CARES Act Funding	Fire Districts
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 3,069,254
Sales taxes	-	-	-	-
State, federal and local grants	-	593,616	49,144	-
Fees	260,346	1,217,435	-	-
Investment earnings	8,778	666	-	10,025
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>269,124</u>	<u>1,811,717</u>	<u>49,144</u>	<u>3,079,279</u>
<b>Expenditures</b>				
General government	-	-	-	-
Public safety	132,109	-	-	3,059,568
Environmental protection	-	-	-	-
Human services	-	1,066,205	49,144	-
Culture and recreation	-	-	-	-
Capital Expansion	-	-	-	-
<b>Total Expenditures</b>	<u>132,109</u>	<u>1,066,205</u>	<u>49,144</u>	<u>3,059,568</u>
Excess (deficiency) of revenues over expenditures:	<u>137,015</u>	<u>745,512</u>	<u>-</u>	<u>19,711</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	(588,769)	-	-
Installment purchase debt issued	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(588,769)</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 137,015	 156,743	 -	 19,711
 Fund balances - beginning	 <u>797,558</u>	 <u>95,388</u>	 <u>-</u>	 <u>1,009,567</u>
Fund balances - ending	<u>\$ 934,573</u>	<u>\$ 252,131</u>	<u>\$ -</u>	<u>\$ 1,029,278</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020**

	Special Revenue Funds			
	Soil and Water District	H. Florence Hazard Mitigation	Urgent Home Repair Project	Community Development ESFR-17
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
State, federal and local grants	14,150	9,550	50,000	424,515
Fees	-	-	-	-
Investment earnings	861	-	-	-
Miscellaneous	577	-	-	-
Total revenues	<u>15,588</u>	<u>9,550</u>	<u>50,000</u>	<u>424,515</u>
<b>Expenditures</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	5,907	-	-	-
Human services	-	15,090	77,180	421,234
Culture and recreation	-	-	-	-
Capital Expansion	-	-	-	-
Total Expenditures	<u>5,907</u>	<u>15,090</u>	<u>77,180</u>	<u>421,234</u>
Excess (deficiency) of revenues over expenditures:	<u>9,681</u>	<u>(5,540)</u>	<u>(27,180)</u>	<u>3,281</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Installment purchase debt issued	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,681	(5,540)	(27,180)	3,281
Fund balances - beginning	<u>77,634</u>	<u>-</u>	<u>42,909</u>	<u>13</u>
Fund balances - ending	<u>\$ 87,315</u>	<u>\$ (5,540)</u>	<u>\$ 15,729</u>	<u>\$ 3,294</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020**

	Special Revenue Funds			Total Nonmajor Special Revenue Funds
	Disaster Rec. ESFR-17 Matthew	Disaster Rec. NCEM DRA-17	Disaster Rec. NCEM Hazard Mitigation	
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 3,069,254
Sales taxes	-	-	-	-
State, federal and local grants	-	14,494	171,054	1,326,523
Fees	-	-	-	1,477,781
Investment earnings	-	-	-	20,330
Miscellaneous	-	-	-	577
Total revenues	<u>-</u>	<u>14,494</u>	<u>171,054</u>	<u>5,894,465</u>
<b>Expenditures</b>				
General government	-	-	-	-
Public safety	-	-	-	3,191,677
Environmental protection	-	-	-	5,907
Human services	2	13,460	164,482	1,806,797
Culture and recreation	-	-	-	-
Capital Expansion	-	-	-	-
Total Expenditures	<u>2</u>	<u>13,460</u>	<u>164,482</u>	<u>5,004,381</u>
Excess (deficiency) of revenues over expenditures	<u>(2)</u>	<u>1,034</u>	<u>6,572</u>	<u>890,084</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(588,769)
Installment purchase debt issued	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(588,769)</u>
Net change in fund balances	(2)	1,034	6,572	301,315
Fund balances - beginning	<u>12,473</u>	<u>(1,608)</u>	<u>(538)</u>	<u>2,033,396</u>
Fund balances - ending	<u>\$ 12,471</u>	<u>\$ (574)</u>	<u>\$ 6,034</u>	<u>\$ 2,334,711</u>

**SAMPSON COUNTY, NORTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2020**

	Capital Project Funds		
	Courtthouse Annex Renovations	Emergency Management Facilities	County Bldgs Construction Renovations
<b>Revenues</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	-	-	-
State, federal and local grants	-	276,237	-
Fees	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>276,237</u>	<u>-</u>
<b>Expenditures</b>			
General government	-	-	-
Public safety	-	-	-
Environmental protection	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Capital Expansion	-	276,237	-
Total Expenditures	<u>-</u>	<u>276,237</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Installment purchase debt issued	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances - beginning	29,104	-	5,508
Fund balances - ending	<u>\$ 29,104</u>	<u>\$ -</u>	<u>\$ 5,508</u>

**SAMPSON COUNTY, NORTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2020**

	<u>Capital Project Funds</u>	
	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>		
Ad valorem taxes	\$ -	\$ 3,069,254
Sales taxes	-	-
State, federal and local grants	276,237	1,602,760
Fees	-	1,477,781
Investment earnings	-	20,330
Miscellaneous	-	577
Total revenues	<u>276,237</u>	<u>6,170,702</u>
<b>Expenditures</b>		
General government	-	-
Public safety	-	3,191,677
Environmental protection	-	5,907
Human services	-	1,806,797
Culture and recreation	-	-
Capital Expansion	<u>276,237</u>	<u>276,237</u>
Total Expenditures	<u>276,237</u>	<u>5,280,618</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>890,084</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in	-	-
Transfers out	-	(588,769)
Installment purchase debt issued	-	-
Total other financing sources (uses)	<u>-</u>	<u>(588,769)</u>
Net change in fund balances	-	301,315
Fund balances - beginning	<u>34,612</u>	<u>2,068,008</u>
Fund balances - ending	<u>\$ 34,612</u>	<u>\$ 2,369,323</u>

**SAMPSON COUNTY, NORTH CAROLINA  
EMERGENCY TELEPHONE SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2020**

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
NC 911 PSAP fees	\$ 240,995	\$ 260,346	\$ 19,351
Investment earnings	-	8,778	8,778
Total revenues	<u>240,995</u>	<u>269,124</u>	<u>28,129</u>
<b>Expenditures</b>			
Operations and maintenance	27,603	(1,382)	28,985
Telephone and postage	114,720	63,548	51,172
Contracted services	94,922	69,943	24,979
Capital outlay	631,518	-	631,518
Total expenditures	<u>868,763</u>	<u>132,109</u>	<u>736,654</u>
Excess (deficiency) of revenues over expenditures	<u>(627,768)</u>	<u>137,015</u>	<u>764,783</u>
<b>Other financing sources (uses)</b>			
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Finance Sources (Uses) Over (Under) Expenditures	(627,768)	137,015	764,783
Appropriated Fund Balance	<u>627,768</u>	<u>-</u>	<u>(627,768)</u>
Net change in fund balance	<u>\$ -</u>	<u>137,015</u>	<u>\$ 137,015</u>
Fund balance - beginning		<u>797,558</u>	
Fund balance - ending		<u>\$ 934,573</u>	

**SAMPSON COUNTY, NORTH CAROLINA**  
**SAMPSON AREA TRANSPORTATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2020**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
State Grants:			
Transportation-capital improvements	\$ 54,000	\$ 53,689	\$ (311)
Transportation-riders	201,555	327,276	125,721
Development funds	195,276	193,375	(1,901)
Workfirst	16,772	19,276	2,504
Mileage fees	1,442,635	1,217,435	(225,200)
Investment earnings	-	666	666
Total revenues	<u>1,910,238</u>	<u>1,811,717</u>	<u>(98,521)</u>
<b>Expenditures</b>			
Salaries and employee benefits	866,776	723,180	143,596
Gas, oil, and tires	195,969	147,077	48,892
Maintenance and repairs	80,532	37,006	43,526
Operations	70,757	56,693	14,064
Insurance and bonds	39,070	39,068	2
Capital outlay	<u>68,365</u>	<u>63,181</u>	<u>5,184</u>
Total expenditures	<u>1,321,469</u>	<u>1,066,205</u>	<u>255,264</u>
Excess (deficiency) of revenues over expenditures	<u>588,769</u>	<u>745,512</u>	<u>156,743</u>
<b>Other Financing Sources (Uses)</b>			
Transfers:			
To General fund	<u>(588,769)</u>	<u>(588,769)</u>	-
Total other financing sources (uses)	<u>(588,769)</u>	<u>(588,769)</u>	-
Revenues and Other Finance Sources (Uses) Over (Under) Expenditures	-	156,743	156,743
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>156,743</u>	<u>\$ 156,743</u>
Fund balance - beginning		<u>95,388</u>	
Fund balance - ending		<u>\$ 252,131</u>	

**SAMPSON COUNTY, NORTH CAROLINA  
 CARES ACT FUNDING  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2020**

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	Final Budget	Current Year	Variance Positive (Negative)
<b>Revenues</b>			
State & Federal Grants:			
CARES Act Grant	\$ 1,283,670	\$ 49,144	\$(1,234,526)
Miscellaneous	-	-	-
Total revenues	<u>1,283,670</u>	<u>49,144</u>	<u>(1,234,526)</u>
<b>Expenditures</b>			
Salaries and employee benefits	91,919	-	91,919
Operations and maintenance	988,571	49,144	939,427
Capital outlay	203,180	-	203,180
Total expenditures	<u>1,283,670</u>	<u>49,144</u>	<u>1,234,526</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ -</u>	



**SAMPSON COUNTY, NORTH CAROLINA  
 FIRE DISTRICTS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2020**

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Ad Valorem Taxes:			
Current year	\$ 2,838,899	\$ 3,008,845	\$ 169,946
Prior year	65,265	57,676	(7,589)
Penalties and interest	-	2,733	2,733
Investment earnings	<u>-</u>	<u>10,025</u>	<u>10,025</u>
Total revenues	<u>2,904,164</u>	<u>3,079,279</u>	<u>175,115</u>
<b>Expenditures</b>			
Fire protection	<u>3,064,693</u>	<u>3,059,568</u>	<u>5,125</u>
Total expenditures	<u>3,064,693</u>	<u>3,059,568</u>	<u>5,125</u>
Excess (deficiency) of revenues over expenditures	<u>(160,529)</u>	<u>19,711</u>	<u>180,240</u>
Appropriated Fund Balance	<u>160,529</u>	<u>-</u>	<u>(160,529)</u>
Net change in fund balance	<u>\$ -</u>	<u>19,711</u>	<u>\$ 19,711</u>
Fund balance - beginning		<u>1,009,567</u>	
Fund balance - ending		<u><u>\$ 1,029,278</u></u>	

**SAMPSON COUNTY, NORTH CAROLINA**  
**FIRE DISTRICTS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BY DISTRICT**  
**For the Year Ended June 30, 2020**

<u>District</u>	<u>Ad Valorem Taxes &amp; Investment Earnings</u>	<u>Fire Protection Transfers to Districts</u>	<u>Revenues Over (Under) Expenditures</u>	<u>Fund Balance June 30, 2019</u>	<u>Fund Balance June 30, 2020</u>
Coharie	\$ 163,425	\$ 156,300	\$ 7,125	\$ 95,395	\$ 102,520
Franklin	170,991	158,850	12,141	85,915	98,056
Godwin-Falcon	23,467	27,000	(3,533)	8,475	4,942
Halls	149,574	153,600	(4,026)	24,612	20,586
Herring	153,757	149,690	4,067	17,430	21,497
Honeycutt-Salemburg	188,728	180,800	7,928	44,416	52,344
Newton Grove	97,914	88,000	9,914	19,910	29,824
Piney Grove	96,549	90,600	5,949	32,810	38,759
Plain View	272,022	291,100	(19,078)	58,400	39,322
Spivey's Corner	175,261	186,700	(11,439)	34,833	23,394
Turkey	161,718	172,914	(11,196)	57,239	46,043
Vanns Crossroads	87,140	75,000	12,140	21,684	33,824
Clinton	534,042	533,000	1,042	169,496	170,538
Clement	235,847	218,100	17,747	136,032	153,779
Autryville	120,820	112,700	8,120	14,428	22,548
Garland	139,817	129,900	9,917	46,472	56,389
Taylor's Bridge	251,296	235,914	15,382	50,215	65,597
Goshen	56,911	99,400	(42,489)	91,805	49,316
	<u>\$ 3,079,279</u>	<u>\$ 3,059,568</u>	<u>\$ 19,711</u>	<u>\$ 1,009,567</u>	<u>\$ 1,029,278</u>

**SAMPSON COUNTY, NORTH CAROLINA  
 SOIL AND WATER CONSERVATION DISTRICT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Year Ended June 30, 2020**

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
State Grant	\$ 3,600	\$ 14,150	\$ 10,550
Miscellaneous	1,000	577	(423)
Investment earnings	-	861	861
Total revenues	<u>4,600</u>	<u>15,588</u>	<u>10,988</u>
<b>Expenditures</b>			
Travel	4,500	3,017	1,483
Operations and maintenance	<u>3,800</u>	<u>2,890</u>	<u>910</u>
Total expenditures	8,300	5,907	2,393
Excess (deficiency) of revenues over expenditures	<u>(3,700)</u>	<u>9,681</u>	<u>8,595</u>
Revenues and Other Financing Sources			
Over (Under) Expenditures	(3,700)	9,681	13,381
Appropriated Fund Balance	<u>3,700</u>	<u>-</u>	<u>(3,700)</u>
Net change in fund balance	<u>\$ -</u>	<u>9,681</u>	<u>\$ 9,681</u>
Fund balance - beginning		<u>77,634</u>	
Fund balance - ending		<u>\$ 87,315</u>	

**SAMPSON COUNTY, NORTH CAROLINA  
HURRICANE FLORENCE HAZARD MITIGATION  
BUYOUT/DEMOLITION  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 1,218,022	\$ -	\$ 9,550	\$ 9,550	\$ (1,208,472)
Miscellaneous	-	-	-	-	-
Total revenue	<u>1,218,022</u>	<u>-</u>	<u>9,550</u>	<u>9,550</u>	<u>(1,208,472)</u>
<b>Expenditures</b>					
Administration	42,800	-	465	465	42,335
Other professional services	213,792	-	14,625	14,625	199,167
Acquisition and demolition	961,430	-	-	-	961,430
Total expenditures	<u>1,218,022</u>	<u>-</u>	<u>15,090</u>	<u>15,090</u>	<u>1,202,932</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(5,540)	<u>\$ (5,540)</u>	<u>\$ (5,540)</u>
Fund balance - beginning			-		
Fund balance - ending			<u>\$ (5,540)</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
URGENT HOME REPAIR GRANT PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 615,000	\$ 440,000	\$ 50,000	\$ 490,000	\$ (125,000)
Interest earned	390	826	-	826	436
Total revenue	<u>615,390</u>	<u>440,826</u>	<u>50,000</u>	<u>490,826</u>	<u>(124,564)</u>
<b>Expenditures</b>					
Salaries and employee benefits	5,609	5,609	-	5,609	-
Building materials	159,963	98,270	31,989	130,259	29,704
Department supplies	6,057	7,587	-	7,587	(1,530)
Contracted services	416,985	266,326	40,070	306,396	110,589
Transfer to state agency	<u>26,776</u>	<u>20,125</u>	<u>5,121</u>	<u>25,246</u>	<u>1,530</u>
Total expenditures	<u>615,390</u>	<u>397,917</u>	<u>77,180</u>	<u>475,097</u>	<u>140,293</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 42,909</u>	<u>(27,180)</u>	<u>\$ 15,729</u>	<u>\$ 15,729</u>
Fund balance - beginning			<u>42,909</u>		
Fund balance - ending			<u>\$ 15,729</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COMMUNITY DEVELOPMENT GRANT PROJECT  
NC HOUSING FINANCE ESFR-17  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 840,000	\$ 232,704	\$ 424,515	\$ 657,219	\$ (182,781)
Miscellaneous	-	-	-	-	-
Total revenue	<u>840,000</u>	<u>232,704</u>	<u>424,515</u>	<u>657,219</u>	<u>(182,781)</u>
<b>Expenditures</b>					
Administration	240,000	111,341	62,087	173,428	66,572
Housing rehabilitation	600,000	121,350	359,147	480,497	119,503
Total expenditures	<u>840,000</u>	<u>232,691</u>	<u>421,234</u>	<u>653,925</u>	<u>186,075</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 13</u>	3,281	<u>\$ 3,294</u>	<u>\$ 3,294</u>
Fund balance - beginning			<u>13</u>		
Fund balance - ending			<u>\$ 3,294</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
DISASTER RECOVERY GRANT PROJECT  
NC HOUSING FINANCE ESFR-17 HURRICANE MATTHEW  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 839,340	\$ 569,515	\$ -	\$ 569,515	\$ (269,825)
Miscellaneous	-	-	-	-	-
Total revenue	<u>839,340</u>	<u>569,515</u>	<u>-</u>	<u>569,515</u>	<u>(269,825)</u>
<b>Expenditures</b>					
Administration	190,000	110,392	2	110,394	79,606
Housing rehabilitation	649,340	446,650	-	446,650	202,690
Total expenditures	<u>839,340</u>	<u>557,042</u>	<u>2</u>	<u>557,044</u>	<u>282,296</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 12,473</u>	(2)	<u>\$ 12,471</u>	<u>\$ 12,471</u>
Fund balance - beginning			<u>12,473</u>		
Fund balance - ending			<u>\$ 12,471</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
DISASTER RECOVERY GRANT PROJECT  
NC EMERGENCY MANAGEMENT DRA-17  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 500,000	\$ 2,131	\$ 14,494	\$ 16,625	\$ (483,375)
Miscellaneous	-	-	-	-	-
Total revenue	<u>500,000</u>	<u>2,131</u>	<u>14,494</u>	<u>16,625</u>	<u>(483,375)</u>
<b>Expenditures</b>					
Administration	100,000	3,739	13,460	17,199	82,801
Housing rehabilitation	400,000	-	-	-	400,000
Total expenditures	<u>500,000</u>	<u>3,739</u>	<u>13,460</u>	<u>17,199</u>	<u>482,801</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (1,608)</u>	1,034	<u>\$ (574)</u>	<u>\$ (574)</u>
Fund balance - beginning			<u>(1,608)</u>		
Fund balance - ending			<u>\$ (574)</u>		



**SAMPSON COUNTY, NORTH CAROLINA  
DISASTER RECOVERY GRANT PROJECT  
NC EMERGENCY MANAGEMENT HAZARD MITIGATION  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 793,012	\$ -	\$ 171,054	\$ 171,054	\$ (621,958)
Miscellaneous	-	-	-	-	-
Total revenue	<u>793,012</u>	<u>-</u>	<u>171,054</u>	<u>171,054</u>	<u>(621,958)</u>
<b>Expenditures</b>					
Administration	53,669	538	10,734	11,272	42,397
Other professional services	47,324	-	3,435	3,435	43,889
Acquisition gap funding	181,500	-	41,968	41,968	139,532
Acquisition and elevation	510,519	-	108,345	108,345	402,174
Total expenditures	<u>793,012</u>	<u>538</u>	<u>164,482</u>	<u>165,020</u>	<u>627,992</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (538)</u>	6,572	<u>\$ 6,034</u>	<u>\$ 6,034</u>
Fund balance - beginning			<u>(538)</u>		
Fund balance - ending			<u>\$ 6,034</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COURTHOUSE ANNEX I RENOVATIONS CAPITAL PROJECT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State, Federal, and Local Grants:					
Federal-USDA	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
Investment earnings	-	-	-	-	-
Sales tax refund	3,234	3,283	-	3,283	49
Total revenues	<u>100,000</u>	<u>103,283</u>	<u>-</u>	<u>103,283</u>	<u>49</u>
<b>Expenditures</b>					
Capital Expansion:					
Engineering	79,139	60,051	-	60,051	19,088
Construction costs	1,912,113	1,905,704	-	1,905,704	6,409
Legal and administration	5,514	5,190	-	5,190	324
Capitalized interest	75,000	75,000	-	75,000	-
Contingency	-	-	-	-	-
Total expenditures	<u>2,071,766</u>	<u>2,045,945</u>	<u>-</u>	<u>2,045,945</u>	<u>25,821</u>
Excess (deficiency) of revenues over expenditures	<u>(1,971,766)</u>	<u>(1,942,662)</u>	<u>-</u>	<u>(1,942,662)</u>	<u>25,870</u>
<b>Other Financing Sources (Uses)</b>					
Transfer to general fund	(78,234)	(78,234)	-	(78,234)	-
Installment purchase debt issued	<u>2,050,000</u>	<u>2,050,000</u>	<u>-</u>	<u>2,050,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,971,766</u>	<u>1,971,766</u>	<u>-</u>	<u>1,971,766</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 29,104</u>	<u>-</u>	<u>\$ 29,104</u>	<u>\$ 29,104</u>
Fund balance - beginning			<u>29,104</u>		
Fund balance - ending			<u>\$ 29,104</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
EMERGENCY MANAGEMENT FACILITIES CAPITAL PROJECT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ 3,500,000	\$ -	\$ 276,237	\$ 276,237	\$ (3,223,763)
Sales Tax Refund	-	-	-	-	-
Total revenues	<u>3,500,000</u>	<u>-</u>	<u>276,237</u>	<u>276,237</u>	<u>(3,223,763)</u>
<b>Expenditures</b>					
Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Engineering	750,000	-	276,237	276,237	473,763
Construction costs	2,600,000	-	-	-	2,600,000
Total expenditures	<u>3,500,000</u>	<u>-</u>	<u>276,237</u>	<u>276,237</u>	<u>3,223,763</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Installment purchase debt issued	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance - beginning			<u>-</u>		
Fund balance - ending			<u>\$ -</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COUNTY BUILDINGS CONSTRUCTION AND RENOVATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	-	-
Sales Tax Refund	2,492	2,493	-	2,493	1
Total revenues	<u>2,492</u>	<u>2,493</u>	<u>-</u>	<u>2,493</u>	<u>1</u>
<b>Expenditures</b>					
County administration offices					
Contingency	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Engineering	110,920	110,920	-	110,920	-
Relocation	507	-	-	-	507
General contractor	1,033,455	1,033,455	-	1,033,455	-
Total expenditures	<u>1,149,882</u>	<u>1,144,375</u>	<u>-</u>	<u>1,144,375</u>	<u>5,507</u>
Excess (deficiency) of revenues over expenditures	<u>(1,147,390)</u>	<u>(1,141,882)</u>	<u>-</u>	<u>(1,141,882)</u>	<u>5,508</u>
<b>Other Financing Sources (Uses)</b>					
Transfer to capital reserve	(2,492)	(2,492)	-	(2,492)	-
Installment purchase debt issued	1,149,882	1,149,882	-	1,149,882	-
Total other financing sources	<u>1,147,390</u>	<u>1,147,390</u>	<u>-</u>	<u>1,147,390</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 5,508</u>	<u>-</u>	<u>\$ 5,508</u>	<u>\$ 5,508</u>
Fund balance - beginning			5,508		
Fund balance - ending			<u>\$ 5,508</u>		

## ***Enterprise Funds***

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**SAMPSON COUNTY, NORTH CAROLINA  
WATER AND SEWER FUND - DISTRICT II  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP)  
For the Year Ended June 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for Services:			
Water sales	\$	\$ 2,284,873	\$
Penalties		24,990	
Tap fees		66,467	
Miscellaneous		<u>90,852</u>	
Total Operating Revenues	<u>2,451,991</u>	<u>2,467,182</u>	<u>15,191</u>
Nonoperating Revenues:			
Interest earnings		<u>14,584</u>	
Total Nonoperating Revenues	<u>-</u>	<u>14,584</u>	<u>14,584</u>
Total Revenues	<u>2,451,991</u>	<u>2,481,766</u>	<u>29,775</u>
Expenditures:			
Salaries and employee benefits		529,432	
Bulk water purchases		98,794	
Training		1,445	
Contracted services		113,996	
Operations and maintenance		334,873	
Capital outlay		268,507	
Debt service principal		441,395	
Debt service interest		<u>471,836</u>	
Total Expenditures	<u>2,506,431</u>	<u>2,260,278</u>	<u>246,153</u>
Revenues Over (Under) Expenditures	(54,440)	221,488	275,928
Other Financing Sources, and (uses)			
Transfer to capital project	-	-	-
Appropriated Fund Balance	<u>54,440</u>	<u>-</u>	<u>(54,440)</u>
Total other financing sources (uses)	<u>54,440</u>	<u>-</u>	<u>(54,440)</u>
Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 221,488</u>	<u>\$ 221,488</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER FUND - DISTRICT II**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**For the Year Ended June 30, 2020**

---

Reconciliation from budgetary basis (modified accrual) to full accrual	
Revenues and Other Financing Sources	
Over (Under) Expenditures	<u>\$ 221,488</u>
Reconciling Items:	
Debt principal	441,395
Decrease in deferred outflows of resources - pensions	6,744
Increase in net pension liability	(38,623)
Decrease in deferred inflows of resources - pensions	1,058
Increase in net OPEB liability	(3,050)
Increase in deferred inflows of resources - OPEB	(73,583)
Compensated absences	(25,006)
Accrued interest	22,694
Bad debt expense	-
Capital contributions in capital projects	-
Transfers	-
Depreciation	(837,856)
Amortization of bond premiums	28,092
Capital outlay	<u>268,507</u>
Total reconciling items	<u>(209,628)</u>
Change in net position	<u>\$ 11,860</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-WELL PROJECT**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
<b>Revenues:</b>					
State Federal and Local Grants:					
USDA Rural Development	\$ 834,850	\$ 835,000	\$ -	\$ 835,000	\$ 150
Sales Tax Refund	116,460	116,460	-	116,460	-
Total Revenues	<u>951,310</u>	<u>951,460</u>	<u>-</u>	<u>951,460</u>	<u>150</u>
<b>Expenditures:</b>					
Engineering	349,927	349,927	-	349,927	-
Other professional services	14,984	14,984	-	14,984	-
Land	77,435	77,435	-	77,435	-
Construction	2,169,466	2,169,466	-	2,169,466	-
Capitalized interest	58,970	58,970	-	58,970	-
Legal	8,368	8,368	-	8,368	-
Total Expenditures	<u>2,679,150</u>	<u>2,679,150</u>	<u>-</u>	<u>2,679,150</u>	<u>-</u>
Revenues Over (Under) Expenditures	(1,727,840)	(1,727,690)	-	(1,727,690)	150
<b>Other Financing Sources (Uses):</b>					
Transfer to water capital project	(64,160)	-	-	-	64,160
Installment purchase debt proceeds	1,792,000	1,792,000	-	1,792,000	-
	<u>1,727,840</u>	<u>1,792,000</u>	<u>-</u>	<u>1,792,000</u>	<u>64,160</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 64,310</u>	<u>\$ -</u>	<u>\$ 64,310</u>	<u>\$ 64,310</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-403 WELL CONSTRUCTION PROJECT**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
Revenues:					
State Federal and Local Grants:					
EDA Department of Commerce	\$ 684,750	\$ -	\$ -	\$ -	\$ (684,750)
State reserve grant	766,078	-	-	-	(766,078)
Golden Leaf Funding	554,680	28,044	-	28,044	(526,636)
Total Revenues	<u>2,005,508</u>	<u>28,044</u>	<u>-</u>	<u>28,044</u>	<u>(1,977,464)</u>
Expenditures:					
Engineering	328,960	119,576	166,188	285,764	43,196
Other professional services	30,000	-	8,488	8,488	21,512
Land	-	-	-	-	-
Construction	2,359,000	178,999	-	178,999	2,180,001
Contingency	302,076	-	-	-	302,076
Capitalized interest	31,715	-	31,715	31,715	-
Total Expenditures	<u>3,051,751</u>	<u>298,575</u>	<u>206,391</u>	<u>504,966</u>	<u>2,546,785</u>
Revenues Over (Under) Expenditures	(1,046,243)	(270,531)	(206,391)	(476,922)	569,321
Other Financing Sources:					
Transfer from Water District II	216,006	216,006	-	216,006	-
Transfer from 403 Infrastructure	64,159	-	-	-	(64,159)
Loan proceeds	766,078	-	-	-	(766,078)
	<u>1,046,243</u>	<u>216,006</u>	<u>-</u>	<u>216,006</u>	<u>(830,237)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (54,525)</u>	<u>\$ (206,391)</u>	<u>\$ (260,916)</u>	<u>\$ (260,916)</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-WELL TREATMENT PROJECT**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2020**

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	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
Revenues:					
State Federal and Local Grants:					
State Clean Water Grant	\$ 1,013,250	\$ -	\$ -	\$ -	\$ (1,013,250)
Total Revenues	<u>1,013,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,013,250)</u>
Expenditures:					
Other professional services	250,000	127,505	32,626	160,131	89,869
Construction	<u>1,101,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,101,000</u>
Total Expenditures	<u>1,351,000</u>	<u>127,505</u>	<u>32,626</u>	<u>160,131</u>	<u>1,190,869</u>
Revenues Over (Under) Expenditures	(337,750)	(127,505)	(32,626)	(160,131)	177,619
Other Financing Sources:					
State reserve loan	<u>337,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(337,750)</u>
	<u>337,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(337,750)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (127,505)</u>	<u>\$ (32,626)</u>	<u>\$ (160,131)</u>	<u>\$ (160,131)</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-JOHNSTON COUNTY INTERCONNECT**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2020**

	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
Revenues:					
State Federal and Local Grants:					
State reserve grant	\$ 232,500	\$ -	\$ -	\$ -	\$ (232,500)
Johnston County capacity assessment	450,000	-	-	-	(450,000)
Total Revenues	<u>682,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(682,500)</u>
Expenditures:					
Engineering	124,000	-	111,300	111,300	12,700
Other professional services	27,000	-	1,617	1,617	25,383
Land and right of way	5,000	-	5,000	5,000	-
Contingency	69,000	-	-	-	69,000
Construction	<u>690,000</u>	<u>-</u>	<u>98,281</u>	<u>98,281</u>	<u>591,719</u>
Total Expenditures	<u>915,000</u>	<u>-</u>	<u>216,198</u>	<u>216,198</u>	<u>698,802</u>
Revenues Over (Under) Expenditures	(232,500)	-	(216,198)	(216,198)	16,302
Other Financing Sources:					
State reserve loan	<u>232,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(232,500)</u>
	<u>232,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(232,500)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (216,198)</u>	<u>\$ (216,198)</u>	<u>\$ (216,198)</u>

**SAMPSON COUNTY, NORTH CAROLINA  
WATER AND SEWER FUND - DISTRICT I  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP)  
For the Year Ended June 30, 2020**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for Services:			
Water sales	\$	\$ 761,624	\$
Penalties		7,255	
Tap fees		6,350	
Miscellaneous		<u>26,376</u>	
Total Operating Revenues	<u>676,280</u>	<u>801,605</u>	<u>125,325</u>
Nonoperating Revenues:			
Interest earnings		<u>21,876</u>	
Total Nonoperating Revenues	<u>-</u>	<u>21,876</u>	<u>21,876</u>
Total Revenues	<u>676,280</u>	<u>823,481</u>	<u>147,201</u>
Expenditures:			
Salaries and employee benefits		153,705	
Bulk water purchases		288,634	
Training		420	
Contracted services		33,096	
Operations and maintenance		97,347	
Capital outlay		20,121	
Debt service principal		32,000	
Debt service interest		<u>34,619</u>	
Total Expenditures	<u>691,083</u>	<u>659,942</u>	<u>31,141</u>
Revenues Over (Under) Expenditures	\$ (14,803)	\$ 163,539	\$ 178,342
Appropriated fund balance	<u>14,803</u>	<u>-</u>	<u>(14,803)</u>
Revenues over expenditures and appropriated fund balance	<u>\$ -</u>	<u>\$ 163,539</u>	<u>\$ 163,539</u>

**SAMPSON COUNTY, NORTH CAROLINA  
WATER AND SEWER FUND - DISTRICT I  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP)  
For the Year Ended June 30, 2020**

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Reconciliation from budgetary basis (modified accrual) to full accrual	
Revenues Over (Under) Expenditures	<u>\$ 163,539</u>
Reconciling Items:	
Debt principal	32,000
Decrease in deferred outflows of resources - pensions	1,686
Increase in net pension liability	(9,656)
Decrease in deferred inflows of resources - pensions	265
Increase in net OPEB liability	(764)
Increase in deferred inflows of resources - OPEB	(30,496)
Bad debt expense	-
Depreciation	(122,368)
Compensated absences	(12,541)
Capital outlay	20,121
Accrued interest	<u>131</u>
Total reconciling items	<u>(121,622)</u>
Change in net position	<u>\$ 41,917</u>



***Agency Funds***

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**SAMPSON COUNTY, NORTH CAROLINA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2020**

	Social Services Funds	Miscellaneous	Property Tax Collection Funds	Motor Vehicle Tax Funds	Fines and Forfeitures
ASSETS					
Cash and cash equivalents	\$ 264,449	\$ 33,591	\$ 3,882	\$ 2,765	\$ -
Accounts receivable	-	-	-	45,620	13,950
TOTAL ASSETS	<u>\$ 264,449</u>	<u>\$ 33,591</u>	<u>\$ 3,882</u>	<u>\$ 48,385</u>	<u>\$ 13,950</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 13,950
Miscellaneous liabilities	264,449	33,591	3,882	48,385	-
TOTAL LIABILITIES	<u>\$ 264,449</u>	<u>\$ 33,591</u>	<u>\$ 3,882</u>	<u>\$ 48,385</u>	<u>\$ 13,950</u>

	Detention Center Trust	Total June 30, 2020
ASSETS		
Cash and cash equivalents	\$ 43,527	\$ 348,214
Accounts receivable	-	59,570
TOTAL ASSETS	<u>\$ 43,527</u>	<u>\$ 407,784</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:		
Accounts payable	\$ -	\$ 13,950
Miscellaneous liabilities	43,527	393,834
TOTAL LIABILITIES	<u>\$ 43,527</u>	<u>\$ 407,784</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - AGENCY FUNDS**  
**For the Year Ended June 30, 2020**

	Balance July 1	Additions	Deductions	Balance June 30
<u>Social Services Funds</u>				
Assets:				
Cash and cash equivalents	\$ 63,879	\$ 851,672	\$ 651,102	\$ 264,449
	<u>63,879</u>	<u>851,672</u>	<u>651,102</u>	<u>264,449</u>
Liabilities:				
Accounts payable	-	337,085	337,085	-
Miscellaneous liabilities	63,879	514,587	314,017	264,449
	<u>\$ 63,879</u>	<u>\$ 851,672</u>	<u>\$ 651,102</u>	<u>\$ 264,449</u>
<u>Miscellaneous Agency Funds</u>				
Assets:				
Cash and cash equivalents	\$ 107,659	\$ 141,250	\$ 215,318	\$ 33,591
Accounts receivable	-	-	-	-
	<u>107,659</u>	<u>141,250</u>	<u>215,318</u>	<u>33,591</u>
Liabilities:				
Accounts payable	71,965	-	71,965	-
Miscellaneous liabilities	35,694	141,250	143,353	33,591
	<u>\$ 107,659</u>	<u>\$ 141,250</u>	<u>\$ 215,318</u>	<u>\$ 33,591</u>
<u>Tax Collection Funds</u>				
Assets:				
Cash and cash equivalents	\$ 9,813	\$ 3,406,446	\$ 3,412,377	\$ 3,882
Accounts receivable	-	-	-	-
	<u>9,813</u>	<u>3,406,446</u>	<u>3,412,377</u>	<u>3,882</u>
Liabilities:				
Miscellaneous liabilities	9,813	3,406,446	3,412,377	3,882
	<u>\$ 9,813</u>	<u>\$ 3,406,446</u>	<u>\$ 3,412,377</u>	<u>\$ 3,882</u>
<u>Motor Vehicle Tax Funds</u>				
Assets:				
Cash and cash equivalents	\$ 2,487	\$ 497,651	\$ 497,373	\$ 2,765
Accounts receivable	47,122	45,620	47,122	45,620
	<u>49,609</u>	<u>543,271</u>	<u>544,495</u>	<u>48,385</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Miscellaneous liabilities	49,609	543,271	544,495	48,385
	<u>\$ 49,609</u>	<u>\$ 543,271</u>	<u>\$ 544,495</u>	<u>\$ 48,385</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - AGENCY FUNDS**  
**For the Year Ended June 30, 2020**

	Balance July 1	Additions	Deductions	Balance June 30
<b>Fines and Forfeitures</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ -	\$ 309,514	\$ 309,514	\$ -
Accounts receivable	36,482	13,950	36,482	13,950
	<u>36,482</u>	<u>323,464</u>	<u>345,996</u>	<u>13,950</u>
<b>Liabilities:</b>				
Accounts payable	36,482	323,464	345,996	13,950
	<u>\$ 36,482</u>	<u>\$ 323,464</u>	<u>\$ 345,996</u>	<u>\$ 13,950</u>
<b>Detention Center Trust</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 51,148	\$ 392,295	\$ 399,916	\$ 43,527
	<u>51,148</u>	<u>392,295</u>	<u>399,916</u>	<u>43,527</u>
<b>Liabilities:</b>				
Miscellaneous liabilities	51,148	392,295	399,916	43,527
	<u>\$ 51,148</u>	<u>\$ 392,295</u>	<u>\$ 399,916</u>	<u>\$ 43,527</u>
<b>Total of all Agency Funds</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 234,986	\$ 5,598,828	\$ 5,485,600	\$ 348,214
Accounts receivable	83,604	59,570	83,604	59,570
	<u>318,590</u>	<u>5,658,398</u>	<u>5,569,204</u>	<u>407,784</u>
<b>Liabilities:</b>				
Accounts payable	108,447	660,549	755,046	13,950
Miscellaneous liabilities	210,143	4,997,849	4,814,158	393,834
	<u>\$ 318,590</u>	<u>\$ 5,658,398</u>	<u>\$ 5,569,204</u>	<u>\$ 407,784</u>

## ***Other Schedules***

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**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF AD VALOREM TAXES RECEIVABLE  
June 30, 2020**

	Uncollected Balance July 1, 2019	Additions	Collections and Credits	Uncollected Balance June 30, 2020
County-wide:				
General County:				
Fiscal Year 2009-2010	\$ 56,761	\$ -	\$ 56,761	\$ -
Fiscal Year 2010-2011	55,574	-	2,877	52,697
Fiscal Year 2011-2012	62,507	-	4,756	57,751
Fiscal Year 2012-2013	76,753	-	6,979	69,774
Fiscal Year 2013-2014	79,310	-	11,774	67,536
Fiscal Year 2014-2015	49,139	-	13,499	35,640
Fiscal Year 2015-2016	127,312	-	25,009	102,303
Fiscal Year 2016-2017	156,014	-	49,701	106,313
Fiscal Year 2017-2018	275,877	-	129,075	146,802
Fiscal Year 2018-2019	858,539	-	572,883	285,656
Fiscal Year 2019-2020	-	40,888,522	39,754,779	1,133,743
<b>Total General County</b>	<u>1,797,786</u>	<u>40,888,522</u>	<u>40,628,093</u>	<u>2,058,215</u>
Fire Districts:				
Plain View	8,231	278,726	276,800	10,157
Spivey's Corner	4,176	177,899	178,011	4,064
Halls	4,509	152,707	151,480	5,736
Franklin	7,505	173,868	172,525	8,848
Turkey	5,062	165,582	163,798	6,846
Vanns	4,107	88,315	88,921	3,501
Godwin-Falcon	270	23,872	23,801	341
Coharie	10,573	165,989	165,110	11,452
Herring	5,433	156,868	155,743	6,558
Honeycutt-Salemburg	7,966	192,174	191,395	8,745
Piney Grove	1,940	98,174	97,541	2,573
Newton Grove	4,417	101,069	99,636	5,850
Clinton	17,217	546,948	542,611	21,554
Clement	7,490	239,918	238,091	9,317
Autryville	4,609	123,354	123,381	4,582
Garland	5,236	144,383	141,791	7,828
Taylor's Bridge	3,025	240,540	237,919	5,646
Goshen	530	56,651	56,587	594
Taylor's Bridge Service	483	16,434	16,434	483
	<u>102,779</u>	<u>3,143,471</u>	<u>3,121,575</u>	<u>124,675</u>
Less Allowance for Uncollectable Ad Valorem Taxes	<u>177,800</u>	<u>-</u>	<u>-</u>	<u>177,800</u>
<b>Ad Valorem Taxes Receivable (net)</b>	<u>\$ 1,722,765</u>	<u>\$ 44,031,993</u>	<u>\$ 43,749,668</u>	<u>\$ 2,005,090</u>
Reconciliation with Revenues				
Taxes Ad Valorem General Fund		\$ 40,053,316		
Taxes Ad Valorem Revaluation Fund		-		
Penalties and interest		275,480		
Taxes Ad Valorem Fire Districts		3,069,254		
Discounts, adjustments and releases		295,665		
Amounts written off per statute of limitations		55,953		
Total Collections and Credits		<u>\$ 43,749,668</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY  
COUNTY-WIDE LEVY  
For the Year Ended June 30, 2020**

	County Wide			Total Levy	
	Property Valuation	Tax Rate Per \$100 of Value	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current year rate	\$ 4,734,267,394	.825	\$ 39,057,706	\$ 34,126,389	\$ 4,931,317
Discoveries	227,262,424	.825	1,874,915	1,874,915	-
Abatements:					
Real, personal, & business property	(4,945,939)	.825	(40,804)	(40,804)	-
Motor vehicles at current year rate	-	.825	-	-	-
Total Property Valuation	<u>4,956,583,879</u>		<u>40,891,817</u>	<u>35,960,500</u>	<u>4,931,317</u>
Net Levy			40,891,817	35,960,500	4,931,317
Uncollected taxes at June 30, 2020			<u>1,133,743</u>	<u>1,133,743</u>	<u>-</u>
Current year taxes collected			<u>39,758,074</u>	<u>34,826,757</u>	<u>4,931,317</u>
Current levy collection percentage			<u>97.23</u>	<u>96.85</u>	<u>100.00%</u>

**SAMPSON COUNTY, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY  
COUNTY-WIDE LEVY  
For the Year Ended June 30, 2020**

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**Secondary Market Disclosures:**

Assessed Valuation:

Assesment ratio (1)		100 %
Real property	\$ 3,621,456,616	
Personal property	1,159,114,789	
Public service companies (2)	<u>176,012,474</u>	
Total assessed valuation	\$ 4,956,583,879	
Tax rate per \$100	<u>0.825</u>	
Levy (includes discoveries, releases and abatements) (3)	\$ 40,891,817	

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

Fire protection districts	\$ <u>3,143,471</u>
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1. Percentage of appraised value has been established by statute.
2. Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.
3. The levy includes interest and penalties.

**SAMPSON COUNTY, NORTH CAROLINA**  
**TEN LARGEST TAXPAYERS**  
**For the Year Ended June 30, 2020**

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<u>Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Duke Energy Progress Inc	Utility	\$ 135,274,601	2.73 %
Enviva Pellets Sampson LLC	Manufacturing	116,944,639	2.36
Smithfield Packing Co.	Meat Packing	97,066,462	1.96
South River EMC	Utility	85,688,488	1.73
Prestage Farms	Swine/Poultry Grower	64,446,207	1.30
Four County EMC	Utility	30,325,531	0.61
Smithfield Farmland	Swine Grower	25,928,805	0.52
Piedmont Natural Gas Co	Utility	22,681,283	0.46
Prestage AG Energy of NC LLC	Utility	20,042,932	0.40
Rheinfelden Americas LLC	Manufacturing	14,899,229	0.30
		<u>\$ 613,298,177</u>	<u>12.37 %</u>

**SAMPSON COUNTY, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY  
COUNTY-WIDE AND SPECIAL DISTRICTS  
For the Year Ended June 30, 2020**

	Total Property Valuation	Rate Per \$100 of Value	Amount of Levy	Discoveries	Abatements
County-Wide					
Real, Personal, and Business Property	\$ 4,358,848,102	.825	\$ 34,126,389	\$ 1,874,915	\$ 40,804
Registered Motor Vehicles	597,735,776	.825	4,931,317	-	-
	<u>4,956,583,878</u>		<u>39,057,706</u>	<u>1,874,915</u>	<u>40,804</u>
Fire Districts:					
Plain View	295,368,889	.090	258,564	8,077	809
Spivey's Corner	165,535,000	.100	159,361	10,121	3,947
Halls	210,548,571	.070	140,417	7,718	751
Franklin	218,628,750	.080	168,624	7,073	794
Turkey	229,504,286	.070	155,738	5,362	447
Vanns	78,207,000	.100	75,886	2,631	310
Godwin-Falcon	29,069,000	.100	27,692	1,379	2
Coharie	187,604,706	.085	150,505	9,311	352
Herring	175,364,706	.085	142,393	7,121	454
Honeycutt-Salemburg	182,576,000	.100	173,682	9,223	329
Piney Grove	119,749,333	.075	87,427	3,103	718
Newton Grove	123,546,667	.075	88,224	4,787	351
Clinton	542,946,000	.100	515,710	29,912	2,676
Clement	245,898,889	.090	212,948	10,572	2,211
Autryville	123,952,632	.095	113,652	4,999	896
Garland	136,956,000	.100	131,618	5,650	312
Taylor's Bridge	241,101,429	.070	158,662	10,522	413
Goshen	137,327,500	.040	54,183	788	40
Taylor's Bridge Service	28,960,000	.035	9,637	561	62
			<u>2,824,923</u>	<u>138,910</u>	<u>15,874</u>
Grand Total			<u>\$ 41,882,629</u>	<u>\$ 2,013,825</u>	<u>\$ 56,678</u>



**SAMPSON COUNTY, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY  
COUNTY-WIDE AND SPECIAL DISTRICTS  
For the Year Ended June 30, 2020**

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	<u>Net Tax Levy for Year</u>	<u>Uncollected Taxes</u>	<u>Current Year Collected</u>	<u>Percent Collected</u>	
County-Wide					
Real, Personal, and Business Property	\$ 35,960,500	\$ 1,133,743	\$ 34,826,757	96.85	%
Registered Motor Vehicles	4,931,317	-	4,931,317	100.00	
	<u>40,891,817</u>	<u>1,133,743</u>	<u>39,758,074</u>	<u>97.23</u>	
Fire Districts:					
Plain View	265,832	5,662	260,170	97.87	
Spivey's Corner	165,535	3,273	162,262	98.02	
Halls	147,384	3,452	143,932	97.66	
Franklin	174,903	5,061	169,842	97.11	
Turkey	160,653	3,482	157,171	97.83	
Vanns	78,207	1,859	76,348	97.62	
Godwin-Falcon	29,069	255	28,814	99.12	
Coharie	159,464	7,762	151,702	95.13	
Herring	149,060	4,220	144,840	97.17	
Honeycutt-Salemburg	182,576	5,444	177,132	97.02	
Piney Grove	89,812	1,390	88,422	98.45	
Newton Grove	92,660	3,216	89,444	96.53	
Clinton	542,946	11,182	531,764	97.94	
Clement	221,309	5,317	215,992	97.60	
Autryville	117,755	2,784	114,971	97.64	
Garland	136,956	3,097	133,859	97.74	
Taylor's Bridge	168,771	2,239	166,532	98.67	
Goshen	54,931	374	54,557	99.32	
Taylor's Bridge Service	10,136	306	9,830	96.98	
	<u>2,947,959</u>	<u>70,375</u>	<u>2,877,584</u>	<u>97.61</u>	
Grand Total	<u>\$ 43,839,776</u>	<u>\$ 1,204,118</u>	<u>\$ 42,635,658</u>	<u>97.25</u>	%



## ***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  
Sampson 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 units, each major fund, and the aggregate remaining fund information of Sampson County, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises Sampson County's basic financial statements, and have issued our report thereon dated November 30, 2020. Our report includes a reference to other auditors who audited the financial statements of the Sampson Regional Medical Center, Inc., as described in our report on Sampson County'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. The financial statements of Sampson Regional Medical Center, Inc. and Sampson County Tourism Development Authority were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*W Greene PLLC*

Whiteville, North Carolina  
November 30, 2020

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Sampson County, North Carolina

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

We have audited Sampson 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 Sampson County's major federal programs for the year ended June 30, 2020. Sampson County's major federal 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 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 Sampson 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 Sampson 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 Sampson County's compliance.

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

In our opinion, Sampson 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 Sampson 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 Sampson 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  
November 30, 2020

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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  
Sampson County, North Carolina

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

We have audited Sampson 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 Sampson County's major state programs for the year ended June 30, 2020. Sampson 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 Sampson 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 Sampson 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 Sampson County's compliance.



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

In our opinion, Sampson 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 Sampson 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 Sampson 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 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 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  
November 30, 2020

**SAMPSON 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 report the auditor 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
		None
	_____ Yes	_____ X Reported
	_____ Yes	_____ X No

Significant deficiency(s) identified

Noncompliance material to financial statements noted

**SAMPSON COUNTY, NORTH CAROLINA**  
 Schedule of Findings and Questioned Costs (Continued)  
 For the Fiscal Year Ended June 30, 2020

<b>SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)</b>
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**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
					None
Significant deficiency(s) identified	_____	Yes	_____	X	Reported

Type of auditor's report issued on compliance for major federal programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____	X	No
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Identification of major federal programs:

<u>CFDA#</u>	<u>Names of Federal Program or Cluster</u>
93.778	Medical Assistance Program (Title XIX - Medicaid)
93.563	Child Support Enforcement
97.036	Disaster Grants - Public Assistance

Dollar threshold used to distinguish between Type A and Type B Programs	\$ 750,000
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Auditee qualified as low-risk auditee?	_____	Yes	_____	X	No
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**SAMPSON 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	_____	<input checked="" type="checkbox"/>	No
					None
Significant deficiency(s) identified	_____	Yes	_____	<input checked="" type="checkbox"/>	Reported

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

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

Identification of major State programs:

- Program Name  
 Public School Building Capital Fund  
 School Nurse Funding Initiative

Disaster Grants - Public Assistance is a State match on a federal program, therefore this program has been included in the list of major federal programs.

**SAMPSON COUNTY, NORTH CAROLINA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2020

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**SECTION II. FINANCIAL STATEMENT FINDINGS**

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*None Reported*

**SAMPSON 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.*

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

NORTH CAROLINA'S  
**SAMPSON COUNTY**

FINANCE DEPARTMENT  
*David K. Clack, Finance Officer*

Corrective Action Plan  
For the Fiscal Year Ended June 30, 2020

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



NORTH CAROLINA'S  
**SAMPSON COUNTY**

FINANCE DEPARTMENT  
*David K. Clack, Finance Officer*

Corrective Action Plan  
For the Fiscal Year Ended June 30, 2020

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

*None Reported.*

**SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS**

*None Reported.*

**SAMPSON COUNTY, NORTH CAROLINA**  
Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2020

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*None Reported*

**SAMPSON 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		746,176	-	-	746,176
<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		370,517	-	-	-
COVID-19 Special Supplemental Nutrition Program for Women, Infants, & Children	10.557		-	-	-	-
Total Special Supplemental Nutrition Program for Women, Infants, & Children			370,517	-	-	-
Total U.S. Dept. of Agriculture			1,116,693	-	-	746,176
<u>U.S. Dept. of Transportation</u>						
Federal Aviation Administration						
<i>Passed-through the N.C. Department of Transportation:</i>						
Airport Improvement Program	20.106		259,512	-	-	16,337
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513		15,772	-	-	-
Job Access Reverse Commute	20.516		7,722	-	-	-
Buses & Bus Facilities Formula, Competitive, & Low or No Emissions Program	20.526		47,724	-	-	-
Public Transportation Division						
Community Transportation:						
Administration	20.509		163,047	-	-	26,571
Capital	20.509		-	-	-	-
Total Community Transportation			163,047	-	-	26,571
Total U.S. Dept. of Transportation			493,777	-	-	42,908
<u>U.S. Dept. of Housing &amp; Urban Development</u>						
<i>Passed-through the N.C. Housing Finance Agency:</i>						
Home Investment Partnership Program	14.239	SFR14	-	-	-	-
Total U.S. Dept. of Housing & Urban Development			-	-	-	-
<u>U.S. Dept. of Justice</u>						
Asset Forfeiture Fund						
Equitable Sharing Program	16.922		36,335	-	-	-
Passed through NC Dept. of Public Safety						
Coronavirus Emergency Supplemental Funding	16.034		-	-	-	-
Crimes Victim Assistance	16.575		-	-	-	-
Total U.S. Dept. of Justice			36,335	-	-	-

**SAMPSON 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	State/ Pass-through	Federal (Direct & Pass-through)	State	Provided to	Local
	CFDA Number	Grantor's Number	Expenditures	Expenditures	Subrecipients	Expenditures
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget &amp; Management:</i>						
<i>NC Pandemic Recovery Office</i>						
Coronavirus Relief Fund - CARES Act Funds	21.019		49,144	-	-	-
Total U.S. Dept. of Treasury			49,144	-	-	-
<u>Institute of Museum &amp; Library Services</u>						
<i>Passed-through the N.C. Dept. of Cultural Resources:</i>						
LSTA EZ Edge Technology Grant	45.310		40,479	-	-	-
LSTA COVID-19 Response	45.310		1,813	-	-	-
Total Institute of Museum & Library Services			42,292	-	-	-
<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. Dept. of Homeland Security</u>						
<i>Passed-through the N.C. Dept. of Public Safety:</i>						
FY 2016 EMPG	97.042		38,904	-	-	-
<i>Division of Emergency Management</i>						
Hazard Mitigation Grants	97.039		11,317	127,359	-	-
Distater Grants - Public Assistance	97.036		925,980	308,661	-	-
Total U.S. Dept. of Homeland Security			976,201	436,020	-	-
<u>U.S. Dept. of Health and 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>						
<i>Hospital Preparedness Program (HPP) and Public Health Emergency</i>						
Preparedness (PHEP) Aligned Cooperative Agreements	93.074		40,937	-	-	-
<i>COVID-19 -Hospital Preparedness Program (HPP) and Public Health Emergency</i>						
Preparedness (PHEP) Aligned Cooperative Agreements	93.074		79,633	-	-	-
<i>Project Grants and Cooperative Agreements</i>						
for Tuberculosis Control Programs	93.116		33,337	-	-	-
Family Planning Services	93.217		56,393	-	-	-
Immunization Grants	93.268		16,804	-	-	-
<i>Well-Integrated Screening &amp; Eval. for Women Across Nation</i>						
(Wisewomen)	93.436		4,980	-	-	-
<i>Preventive Health and Health Services Block Grant funded solely with Prevention</i>						
and Public Health Funds (PPHF)	93.758		-	-	-	-
Cancer Prevention and Control Programs for State, Territorial and Ti	93.898		7,800	-	-	-
Preventive Health Services - Sexually Transmitted Diseases Control	93.977		42	-	-	-
Preventive Health and Human Services Block Grant	93.991		30,921	-	-	-
Maternal and Child Health Services Block Grant	93.994		84,627	44,253	-	-
<u>Administration on Aging</u>						
<i>Passed-through the Mid-Carolina Council of Govts:</i>						
<i>Division of Aging and Adult Services</i>						
<u>Aging Cluster</u>						
Congregate Nutr. & Home Del. Meal	93.045		194,227	-	-	21,580
Access Services	93.044		59,155	-	-	6,573
In-Home & Support Services	93.044		292,885	-	-	32,543
Total Aging Cluster			546,267	-	-	60,696

**SAMPSON 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</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
<u>Foster Care and Adoption Programs Cluster (Note 3)</u>						
Title IV-E Foster Care - Administration	93.658		477,910	37,175	-	438,853
Title IV-E Adoption Assistance - Administration	93.659		1,201	-	-	1,201
Adoption/Foster Care			29,192	-	-	88,405
Total Foster Care and Adoption Programs Cluster (Note 3)			<u>508,303</u>	<u>37,175</u>	<u>-</u>	<u>528,459</u>
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>						
TANF - Work First	93.558		508,011	-	-	671,601
Division of Public Health:						
TANF - Work First	93.558		10,922	-	-	-
Total TANF Cluster			<u>518,933</u>	<u>-</u>	<u>-</u>	<u>671,601</u>
Family Preservation	93.556		24,233	-	-	-
AFDC Payments	93.560		(91)	(25)	-	(25)
Child Support Enforcement	93.563		807,282	(632)	-	416,504
Refugee and Entrant Assistance - State Administered Prog. - Admin.	93.566		261	-	-	-
Refugee and Entrant Assistance - Payments	93.566		4,367	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568		51,128	-	-	-
Energy Assistance Payments	93.568		422,019	-	-	-
Crisis Intervention Program	93.568		38,557	-	-	-
Total Low-Income Home Energy Assistance			<u>511,704</u>	<u>-</u>	<u>-</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645		15,979	-	-	5,326
SSBG - Other Service and Training	93.667		372,863	1,076	-	117,331
John H. Cafee Foster Care Program for Successful						
Transition to Adulthood	93.674		9,290	2,322	-	-
Subsidized Child Care						
<u>Child Care Development Fund Cluster:</u>						
Division of Social Services:						
Child Care Development Fund-Administration	93.596		119,601	-	-	-
Total Child Care Fund Cluster			<u>119,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division of Child Development:						
Smart Start			-	-	-	-
State Appropriations			-	-	-	-
TANF - MOE			-	-	-	-
Total Subsidized Child Care Cluster			<u>119,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778		2,187,227	4,347	-	911,004
Total Medical Assistance Program			<u>2,187,227</u>	<u>4,347</u>	<u>-</u>	<u>911,004</u>

**SAMPSON 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>U.S. Department of Health &amp; Human Services (Continued)</b>						
<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:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767		86,271	1,402	-	5,305
Total State Children's Insurance Program - N.C. Health Choice			86,271	1,402	-	5,305
Total U.S. Dept. of Health and Human Services			6,067,964	89,918	-	2,716,201
Total Federal Awards			8,782,406	525,938	-	3,505,285
<b>State Awards:</b>						
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
ST Child Welfare/CPS/CS LD			-	38,784	-	-
Energy Assistance			-	2,302	-	-
AFDC Incentive			-	560	-	-
Direct Benefit Payments						
SAA/SAD HB 1030				51	-	51
F/C at Risk Maximization			-	1,697	-	749
SFHF Maximization			-	131,438	-	131,438
State Foster Home			-	64,057	-	64,057
Total Division of Social Services			-	238,889	-	196,295
Division of Public Health:						
Public Health Nursing			-	400	-	-
Aid to Counties			-	130,364	-	-
General Communicable Disease Control			-	3,659	-	-
Breast and Cervical Cancer Program			-	3,825	-	-
Healthy Community Activities			-	3,785	-	-
Child Health			-	1,969	-	-
Family Planning - State			-	14,839	-	-
Maternal Health			-	66,977	-	-
HIV/STD State			-	500	-	-
Gonorrhea Partner Services			-	265	-	-
PCM for Women Ineligible for Medicaid			-	45,817	-	-
STD Drugs			-	1,325	-	-
School Nurse Funding Initiative			-	400,000	-	-
TB Control			-	62,434	-	-
Food and Lodging Fees			-	14,701	-	-
Women's Health Service Fund			-	9,269	-	-
Total Division of Public Health			-	760,129	-	-
Division of Aging and Adult Services:						
Garland Senior Center			-	14,098	-	-
Family Caregiver Support Program			-	11,672	-	-
Total Division of Aging and Adult Services			-	25,770	-	-
Total N. C. Department of Health and Human Services			-	1,024,788	-	196,295

**SAMPSON 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 Instruction</u>						
Public School Building Capital Fund - Lottery Proceeds			-	695,500	-	-
Total N.C. Dept. of Public Instruction			-	695,500	-	-
<u>N.C. Housing Finance Agency</u>						
Essential Single Family Rehab. Loan Pool		ESFRPL1724	-	421,233	-	-
Essential Single Family Rehab. Loan Disaster Recovery		ESFRLPDR28	-	2	-	-
Urgent Home Repair Program			-	77,180	-	-
Total N. C. Housing Finance Agency			-	498,415	-	-
<u>N.C. Department of Public Safety</u>						
DPS Disaster Recovery Act Housing			-	13,460	-	-
State Acquisition Relocation Fund			-	41,968	-	-
Division of Juvenile Justice & Delinquency Prevention						
Juvenile Justice Crime Prevention Council Programs:						
Administration			-	8,198	-	-
Teen Court & Restitution			-	69,837	-	-
Youth Inspire Program			-	31,474	-	-
Mediation in Schools Program			-	50,527	-	-
Temporary Shelter Program			-	-	-	-
Juvenile Innovations Program			-	3,500	-	-
Total N.C. Dept. of Public Safety			-	218,964	-	-
<u>N.C. Department of Cultural Resources</u>						
Division of State Library						
State Aid to Public Libraries			-	120,178	-	579,796
<u>N.C. Department of Insurance</u>						
Seniors Health Insurance Information Program			-	5,768	-	-
<u>N.C. Dept. of Transportation</u>						
Transit Development Program (Capital and Noncapital)		DOT-11	-	10,190	-	-
Rural Capital Program		DOT-14	-	5,965	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	85,300	-	-
- ROAP Rural General Public Program		DOT-16CL	-	110,312	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	19,276	-	-
Total ROAP Cluster			-	214,888	-	-
Total N.C. Dept. of Transportation			-	231,043	-	-
Total State Awards			-	2,794,656	-	776,091
Total Federal and State Awards			8,782,406	3,320,594	-	4,281,376

**SAMPSON 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 Sampson 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 Sampson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Sampson 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. Sampson 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 revenue 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	\$ 1,330,858	\$ -
COVID-19 Special Supplemental Nutrition Program for Women, Infants and Children	10.557	-	-
Supplemental Nutrition Assistance Program	10.551	17,221,898	-
Temporary Assistance for Needy Families	93.558	209,091	-
Adoption Assistance	93.659	435,383	111,461
Foster Care - Title IV-E	93.658	303,735	80,563
Medical Assistance Program	93.778	79,548,539	36,201,619
Children's Health Insurance Program	93.767	1,942,440	141,202
Child Welfare Services Adoption		1,703	68,722
State/County Special Assistance Program		-	510,152

**V. CORONAVIRUS RELIEF FUNDS**

Sampson County received \$1,283,670 of funding from the Coronavirus Relief Fund (21.019) and is scheduled to receive \$1,233,006 in July 2020. At least twenty-five percent (25%) of the funds are mandated to go to municipalities within Sampson 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.



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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO. 1 (b)

Meeting Date: January 4, 2021	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input checked="" type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

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**SUBJECT:** Review of Mid-Year Budget Amendment

**DEPARTMENT:** Finance

**PUBLIC HEARING:** No

**CONTACT PERSON(S):** David Clack, Finance Officer

**PURPOSE:** To consider approval of mid-year budget amendment and scheduling of public hearing regarding changes in Economic Development budget

**ATTACHMENTS:** Memo and Budget Amendment

**BACKGROUND:**

The budget for FY 20-21 was adopted with the expectation that adjustments would be required mid-year due to the uncertainty of the impact of the pandemic. Finance Officer David Clack will review the proposed adjustments to the budget to reflect the actual costs we expect to incur this year. We are requesting approval of the enclosed budget amendment making these adjustments.

Pursuant to General Statutes, any changes to economic development appropriations require a public hearing; therefore, we are requesting that the Board schedule a hearing regarding those budget changes to be held during your February 1, 2021 meeting.

**RECOMMENDED ACTION OR MOTION:**

Approve the budget amendment and schedule a public hearing regarding the changes in the economic development budget for February 1, 2021



*Sampson County Finance Department*  
*David K. Clack, Finance Officer*

*M E M O R A N D U M*

**TO:** Board of Commissioners

**FROM:** David K. Clack, Finance Officer

**DATE:** December 21, 2020

**SUBJECT:** Budget Adjustment due to Pandemic

As the County Manager stated in his budget message for fiscal year 2020-2021 the County adjusted the fiscal year 2019-2020 budget and adopted it as a beginning point for this fiscal year, with the expectation that adjustments would be required. The results of our audit indicate that we did well overall dealing with the revenue shortfalls that resulted from the pandemic.

We have continued to monitor our revenue streams closely this year. To date we are ahead on our property tax and sales tax collections. We believe that we can adjust the departments budget at this time to more closely reflect the actual cost that we expect to incur this year. The attached budget amendment is very long and I will summarize some of the more costly items below.

We expect the following revenue changes:

- We expect to collect an additional \$1,424,017 in property taxes. This represents a 96% collection rate on our levy to date. This is 1.2% less than the collection rate in our audit. We have collected approximately \$1,000,000 more than the prior year through November.
- We expect to collect an additional \$1,042,376 in sales taxes. This is approximately \$228,000 less than the prior year. We have collected approximately \$300,000 more than the prior year at this time.
- Housing out of county prisoners and State prisoners are expected to decrease further than our original estimates. In total those revenues are expected to decrease and additional \$223,000. We planned for a decrease of only \$463,200. The total planned decrease for these line items from FY 19-20 is \$686,200.
- The final large increase is loan proceeds. This amount is increased by \$2,276,065. The bulk of the increase (\$2,014,244) is for the purchase of

replacement radios for the Sheriff and Emergency Services Departments. The current radios will require replacement within three to five years and Motorola has offered us a discount and a no-interest lease if we purchase the radios before January 17, 2021. The remaining increase is for vehicle replacements.

- We are also proposing an increase to fund balance appropriated of \$750,000. This is to assist in the repayment of the radio equipment lease and will be repeated in the FY 21-22 budget.
- In total we expect our total revenues not including changes to the Economic Development to increase \$4,993,477.

We have also reviewed the requests from our department and following is a summary of the significant changes we propose for expenditures.

- All departments have proposed increases for retirement and health insurance costs.
- Public Buildings budget is proposed to increase \$189,173 to cover needed maintenance items.
- Sheriff and Communications budgets is proposed to increase \$2,236,124. Most of this increase is for the replacement radios.
- The Emergency Medical Services budget is proposed increase \$153,308. Most of this increase is for salary adjustment and supplies.
- The school systems allocation is proposed to increase \$435,560. This is 19.5% of the revenue increase less the fund balance appropriated increase and the loan proceeds increase. The new per-pupil amount would be \$1,177 or 4.3% more than the prior year amount of \$1,128.
- The Community College allocation is proposed to increase \$63,024 or 4.3%.
- General fund debt service is proposed to increase by \$934,718. The increase is related to the payment for the replacement radios.
- We are also proposing to reinstate the capital reserve contributions at a cost of \$511,000
- In total we are proposing \$4,993,477 in increases to expenditures.

The budget amendment does not include the increase for Economic Development of \$266,555. This bulk of which (\$250,000) is for our contribution to the Economic Development Reserve. We will require a public hearing prior to adopting this increase.

A summary is attached along with the budget amendment. We respectfully request that the Board approve the budget amendment. We also request that the Board schedule a public hearing for the February meeting on the budget changes for Economic Development.

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: David K. Clack, Finance Officer  
 TO: Sampson County Board of Commissioners  
 VIA: County Manager & Finance Officer  
 SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for Various County Departments be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
	See Attached		

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>

2. Reason(s) for the above request is/are as follows:  
 Mid-year budget adjustment due to economic uncertainty of the pandemic.

  
 \_\_\_\_\_  
 (Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20 20

  
 \_\_\_\_\_  
 (County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_ Date of approval/disapproval by B.O.C.

  
 \_\_\_\_\_  
 (County Manager & Budget Officer)



**General Fund Revenue Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11031840 412000	AD VALOREM TAXES - CURRENT	1,424,017.00
11032310 403200	SALES & USE TAX	565,376.00
11032320 403240	SALES TAX (ARTICLE 40 1983)	135,000.00
11032320 403242	SALES TAX (ARTICLE 42 1986)	95,000.00
11032320 403244	ARTICLE 44 1/2 CT SALES TAX	136,000.00
11032320 403246	ARTICLE 46 1/4 CT SALES TAX	111,000.00
11033230 404601	COURT FACILITY FEES	(10,000.00)
11033230 404602	OFFICER FEES - STATE	(6,000.00)
11033910 409100	LOAN PROCEEDS	2,276,065.00
11034140 404125	LEGAL FEES COLLECTED	(14,000.00)
11034170 408900	MISCELLANEOUS REVENUE	(21,000.00)
11034180 404101	REGISTER OF DEEDS FEES	10,000.00
11034180 404150	REG DEEDS - EXCISE STAMP	5,000.00
11034310 404107	SHERIFF FEES	5,000.00
11034310 404143	OFFICER FEES - SERVING PAPERS	(19,200.00)
11034310 408904	COURT ORDERED DRUG REVENUES	(1,000.00)
11034320 404210	JAIL FEES	(2,000.00)
11034320 404212	HOUSING OUT OF COUNTY	(186,000.00)
11034320 404215	HOUSING STATE PRISONERS	(37,000.00)
11034320 404216	HOUSE ARREST FEE	(2,500.00)
11034320 408900	CALLING CARDS/PAYTEL	15,000.00
11034320 408951	MISC REV - MEDICAL	500.00
11034320 408953	MISC REV - ROOM & BOARD	700.00
11034350 404130	ELECTRICAL INSPECTIONS	17,000.00
11034350 404131	MECHANICAL INSPECTIONS	7,500.00
11034350 404133	BUILDING INSPECTIONS	10,000.00
11034350 404134	PLUMBING INSPECTIONS	2,500.00
11034350 404135	BLOCKING & TIE DOWN INSPECTION	2,300.00
11034720 403621	STATE - TIRE TAX	1,500.00
11034720 403633	STATE - SPECIAL GRANT TIRES	2,774.00
11034920 408401	DONATIONS	(2,500.00)
11036110 403624	STATE - BASE GRANT	4,000.00
11036110 404110	LIBRARY FINES AND FEES	(9,000.00)
11036110 404111	COPIER FEES	(4,000.00)
11036110 408930	DISCARD SALES	(2,000.00)
11039999 409900	FUND BALANCE APPROPRIATED	483,445.00
	<b>Net Increase</b>	<b>4,993,477.00</b>

**General Fund Expenditure Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11141100 512110	SALARIES - EXTRA MEETINGS	(940.00)
11141100 518300	GROUP INSURANCE	1,860.00
11141100 518400	DENTAL INSURANCE	(750.00)
11141100 549100	DUES AND SUBSCRIPTIONS	165.00
	<b>GOVERNING BODY</b>	-
11141200 512700	LONGEVITY	(463.00)
11141200 518200	RETIREMENT	3,937.00
11141200 518300	GROUP INSURANCE	1,008.00
11141200 518400	DENTAL INSURANCE	(40.00)
11141200 526200	DEPARTMENTAL SUPPLIES	1,638.00
11141200 526201	DEPT SUPPLIES EQUIPMENT	554.00
11141200 539500	EMPLOYEE TRAINING	5,500.00
11141200 544000	CONTRACTED SERVICES	(11,000.00)
	<b>ADMINISTRATION</b>	-
11141210 518200	RETIREMENT	2,495.00
11141210 518300	GROUP INSURANCE	1,116.00
11141210 518400	DENTAL INSURANCE	(390.00)
11141210 518901	401K COUNTY CONTRIBUTION	(601.00)
11141210 526200	DEPARTMENTAL SUPPLIES	(1,600.00)
11141210 531100	TRAVEL	(500.00)
11141210 544000	CONTRACTED SERVICES	(1,110.00)
11141210 549100	DUES AND SUBSCRIPTIONS	(720.00)
	<b>HUMAN RESOURCES</b>	-
11141250 531100	TRAVEL	2,000.00
11141250 535100	MAINT/REPAIR - BUILDINGS/GRNDS	(2,160.00)
11141250 535200	MAINT/REPAIR - EQUIPMENT	(1,000.00)
11141250 544000	CONTRACTED SERVICES	1,012.00
11141250 545000	INSURANCE AND BONDS	975.00
11141250 596051	CONT TO AIRPORT CAPITAL RES	10,000.00
	<b>AIRPORT</b>	-
11141300 512100	SALARIES	2,880.00
11141300 512200	OVERTIME SALARIES	27,000.00
11141300 512700	LONGEVITY	411.00
11141300 518100	FICA	1,878.00
11141300 518120	MEDICARE FICA	439.00
11141300 518200	RETIREMENT	4,908.00
11141300 518300	GROUP INSURANCE	4,338.00
11141300 518400	DENTAL INSURANCE	(420.00)
11141300 518800	LIFE INSURANCE	2,200.00
11141300 519100	PROFESSIONAL SERVICES	6,175.00
11141300 531100	TRAVEL	(2,000.00)
11141300 537000	ADVERTISING	500.00
11141300 549100	DUES AND SUBSCRIPTIONS	(904.00)
11141300 599900	DISASTER RELIEF	50,851.00
	<b>FINANCE</b>	-
11141340 544000	CONTRACTED SERVICES	6,999.00
	<b>FINANCE DATA PROCESSING</b>	-

**General Fund Expenditure Budget Worksheet**

**Amendment  
Increase (Decrease)**

<b>Account Number</b>	<b>Description</b>	<b>Increase (Decrease)</b>
11141400 512100	SALARIES	(14,564.00)
11141400 512700	LONGEVITY	(4,635.00)
11141400 518100	FICA	(1,376.00)
11141400 518120	MEDICARE FICA	(322.00)
11141400 518200	RETIREMENT	3,309.00
11141400 518300	GROUP INSURANCE	26,760.00
11141400 518400	DENTAL INSURANCE	(620.00)
11141400 519100	PROFESSIONAL SERVICES	(14,000.00)
11141400 531100	TRAVEL	(1,200.00)
11141400 535200	MAINT/REPAIR - EQUIPMENT	(1,100.00)
11141400 537000	ADVERTISING	1,600.00
11141400 538100	DATA PROCESSING - PROGRAMMING	140.00
11141400 543000	RENTAL - EQUIPMENT	600.00
11141400 544000	CONTRACTED SERVICES	250.00
11141400 549100	DUES AND SUBSCRIPTIONS	(900.00)
11141400 584100	TAX REFUNDS	(2,000.00)
	<b>TAX ADMINISTRATION</b>	-
11141500 518100	FICA	(458.00)
11141500 518200	RETIREMENT	1,523.00
11141500 518300	GROUP INSURANCE	372.00
11141500 526200	DEPARTMENTAL SUPPLIES	(750.00)
11141500 531100	TRAVEL	(1,000.00)
11141500 532100	TELEPHONE AND POSTAGE	(37.00)
11141500 539500	EMPLOYEE TRAINING	(250.00)
11141500 544000	CONTRACTED SERVICES	4,300.00
11141500 549100	DUES AND SUBSCRIPTIONS	(3,350.00)
	<b>LEGAL</b>	-
11141600 519900	OTHER PROFESSIONAL SERVICES	(1,050.00)
	<b>COURTS</b>	-
11141700 518700	CAFETERIA FEES	72.00
11141700 526201	DEPT SUPPLIES EQUIPMENT	(16,997.00)
11141700 531100	TRAVEL	(3,500.00)
11141700 537000	ADVERTISING	(1,000.00)
11141700 549100	DUES AND SUBSCRIPTIONS	(180.00)
	<b>BOARD OF ELECTIONS</b>	-
11141800 512700	LONGEVITY	(101.00)
11141800 518200	RETIREMENT	2,379.00
11141800 518300	GROUP INSURANCE	2,232.00
11141800 518400	DENTAL INSURANCE	(60.00)
	<b>REGISTER OF DEEDS</b>	-
11142100 512100	SALARIES	7,896.00
11142100 512200	OVERTIME SALARIES	-
11142100 512400	ON-CALL PAY	-
11142100 512700	LONGEVITY	472.00
11142100 518100	FICA	32.00
11142100 518120	MEDICARE FICA	7.00
11142100 518200	RETIREMENT	3,870.00



**General Fund Expenditure Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11142100 518300	GROUP INSURANCE	3,408.00
11142100 518400	DENTAL INSURANCE	(200.00)
11142100 518901	401K COUNTY CONTRIBUTION	1,588.00
11142100 532100	TELEPHONE AND POSTAGE	1,248.00
11142100 535200	MAINT/REPAIR - EQUIPMENT	500.00
	<b>INFORMATION TECHNOLOGY</b>	-
11142600 512400	ON-CALL PAY	(300.00)
11142600 512700	LONGEVITY	(1,347.00)
11142600 518200	RETIREMENT	5,246.00
11142600 518300	GROUP INSURANCE	(4,024.00)
11142600 518400	DENTAL INSURANCE	(422.00)
11142600 531700	TRAVEL ALLOWANCE	1,020.00
11142600 535123	REPAIRS - SPECIAL PROJECTS	189,000.00
	<b>PUBLIC BUILDINGS</b>	-
11243100 512100	SALARIES	72,815.00
11243100 512700	LONGEVITY	649.00
11243100 518200	RETIREMENT	212.00
11243100 518278	LAW ENFORCEMENT RETIREMENT	933.00
11243100 518400	DENTAL INSURANCE	(2,340.00)
11243100 518900	401K SUPPLEMENTAL RETIRE. FUND	6,456.00
11243100 518901	401K COUNTY CONTRIBUTION	1,680.00
11243100 521300	UNIFORMS	23,469.00
11243100 521379	UNIFORMS - NARCOTICS SQUAD	2,530.00
11243100 525100	GAS, OIL AND TIRES	31,000.00
11243100 532100	TELEPHONE AND POSTAGE	3,100.00
11243100 535200	MAINT/REPAIR - EQUIPMENT	8,452.00
11243100 535300	MAINT/REPAIR - VEHICLES	20,000.00
11243100 544000	CONTRACTED SERVICES	14,960.00
11243100 552000	CAPITAL OUTLAY - DATA PROCESS	28,000.00
11243100 555000	CAPITAL OUTLAY - OTHER EQUIP	1,631,730.00
	<b>SHERIFF</b>	-
11243200 512700	LONGEVITY	(1,292.00)
11243200 518200	RETIREMENT	19,743.00
11243200 518278	LAW ENFORCEMENT RETIREMENT	(19,743.00)
11243200 518400	DENTAL INSURANCE	(2,640.00)
11243200 518900	SUPPLEMENTAL RETIREMENT FUND	(3,503.00)
11243200 519300	MEDICAL SERVICES	2,000.00
11243200 521300	UNIFORMS	4,000.00
11243200 521320	UNIFORMS - JUMPSUITS	1,300.00
11243200 538100	DATA PROCESSING - PROGRAMMING	23,000.00
11243200 539500	EMPLOYEE TRAINING	2,000.00
11243200 544000	CONTRACTED SERVICES	1,000.00
11243200 544001	CONT SVCS-HOUSE ARREST	(3,690.00)
	<b>DETENTION CENTER</b>	-
11243250 512700	LONGEVITY	(1,641.00)
11243250 518200	RETIREMENT	4,135.00
11243250 518400	DENTAL INSURANCE	(780.00)



**General Fund Expenditure Budget Worksheet**

**Amendment  
Increase (Decrease)**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11243250 518700	CAFETERIA FEES	144.00
11243250 521300	UNIFORMS	658.00
11243250 526200	DEPARTMENTAL SUPPLIES	(500.00)
11243250 526201	DEPT SUPPLIES EQUIPMENT	500.00
11243250 532100	TELEPHONE AND POSTAGE	(1,000.00)
11243250 538100	DATA PROCESSING - PROGRAMMING	500.00
11243250 544000	CONTRACTED SERVICES	8,988.00
11243250 555000	CAPITAL OUTLAY - OTHER EQUIP	381,474.00
	<b>COMMUNICATIONS</b>	-
11243300 512700	LONGEVITY	1,390.00
11243300 518200	RETIREMENT	4,382.00
11243300 518300	GROUP INSURANCE	3,348.00
11243300 518901	401K COUNTY CONTRIBUTION	(1,316.00)
11243300 521300	UNIFORMS	(225.00)
11243300 526100	OFFICE SUPPLIES	(2,000.00)
11243300 526200	DEPARTMENTAL SUPPLIES	(432.00)
11243300 526201	DEPT SUPPLIES-EQUIPMENT	14,435.00
11243300 535100	MAINT/REPAIR - BUILDINGS/GRNDS	(2,300.00)
11243300 539500	EMPLOYEE TRAINING	1,000.00
11243300 543000	RENTAL - EQUIPMENT	250.00
	<b>EMERGENCY MANAGEMENT</b>	-
	FAISON FIRE MEDIC	5,280.00
	<b>VOLUNTEER FIRE DEPTS</b>	-
11243500 512700	LONGEVITY	1,380.00
11243500 518200	RETIREMENT	4,662.00
11243500 518300	GROUP INSURANCE	3,348.00
11243500 518700	CAFETERIA FEES	16.00
11243500 518901	401K COUNTY CONTRIBUTION	247.00
11243500 535300	MAINT/REPAIR - VEHICLES	1,000.00
11243500 544000	CONTRACTED SERVICES	(1,500.00)
11243500 554000	CAPITAL OUTLAY - VEHICLES	24,000.00
11243500 555000	CAPITAL OUTLAY - OTHER EQUIP	1,200.00
	<b>INSPECTIONS</b>	-
11243700 512100	SALARIES	32,328.00
11243700 512700	LONGEVITY	708.00
11243700 518100	FICA	2,005.00
11243700 518120	MEDICARE FICA	474.00
11243700 518200	RETIREMENT	32,214.00
11243700 518901	401K COUNTY CONTRIBUTION	4,847.00
11243700 521300	UNIFORMS	2,922.00
11243700 523800	MEDICAL SUPPLIES - DRUGS	1,000.00
11243700 523900	MEDICAL SUPPLIES	1,500.00
11243700 526200	DEPARTMENTAL SUPPLIES	5,312.00
11243700 526201	EMT-I DEPT SUPPLIES/EQUIPMENT	65,000.00
11243700 526202	EMT-I DEPARTMENTAL SUPPLIES	4,000.00
11243700 532100	TELEPHONE AND POSTAGE	2,100.00
11243700 534100	PRINTING	1,000.00

**General Fund Expenditure Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11243700 535330	REPAIR VEHICLE-COUNTYWIDE SERV	2,000.00
11243700 538100	DATA PROCESSING - PROGRAMMING	(3,645.00)
11243700 544000	CONTRACTED SERVICES	(457.00)
	<b>EMERGENCY MEDICAL SERVICE</b>	-
11243800 512700	LONGEVITY	5.00
11243800 518200	RETIREMENT	1,882.00
11243800 518300	GROUP INSURANCE	1,488.00
11243800 518901	401K COUNTY CONTRIBUTION	(700.00)
11243800 519320	ANIMAL CTRL CRUELTY CASES-VET	(2,500.00)
11243800 539300	CONTRACTED TEMPORARY HELP	10,000.00
11243800 554000	CAPITAL OUTLAY - VEHICLES	30,651.00
	<b>ANIMAL SHELTER</b>	-
11347200 544001	CONT SVCS-E WASTE	(8,000.00)
11347200 544028	CONTRACTED SERV-TIRE DISPOSAL	8,000.00
	<b>SOLID WASTE</b>	-
11347500 581040	FORESTRY - COUNTY MATCH	20,397.00
	<b>FORESTRY - COUNTY MATCH</b>	-
11449500 512100	SALARIES	6,336.00
11449500 512700	LONGEVITY	(1,685.00)
11449500 518100	FICA	288.00
11449500 518120	MEDICARE FICA	68.00
11449500 518200	RETIREMENT	4,116.00
11449500 518300	GROUP INSURANCE	1,279.00
11449500 518400	DENTAL INSURANCE	270.00
11449500 518500	UNEMPLOYMENT INSURANCE	6.00
11449500 518901	401K COUNTY CONTRIBUTION	100.00
11449500 535200	MAINT/REPAIR - EQUIPMENT	1,500.00
11449500 541000	RENTAL FEES - BUILDINGS	625.00
	<b>COOPERATIVE EXTENSION</b>	-
11449600 512700	LONGEVITY	22.00
11449600 518400	DENTAL INSURANCE	(190.00)
11449600 538100	DATA PROCESSING - PROGRAMMING	(3,500.00)
	<b>SOIL CONSERVATION SERVICE</b>	-
11552100 506800	CONTRIBUTION TO MENTAL HEALTH	10,000.00
	<b>MENTAL HEALTH</b>	-
11558200 518200	RETIREMENT	1,162.00
11558200 518300	GROUP INSURANCE	744.00
11558200 532100	TELEPHONE AND POSTAGE	197.00
11558200 544000	CONTRACTED SERVICES	221.00
11558200 549100	DUES AND SUBSCRIPTIONS	60.00
	<b>VETERANS PROGRAMS</b>	-
11659110 563400	SCHOOLS CURRENT EXPENSE	117,520.00
	<b>CITY SCHOOLS</b>	-
11659140 563400	SCHOOLS CURRENT EXPENSE	318,040.00
	<b>COUNTY SCHOOLS</b>	-
11659210 563400	SCHOOLS CURRENT EXPENSE	63,024.00
	<b>COMMUNITY COLLEGE</b>	-

**General Fund Expenditure Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>Amendment Increase (Decrease)</b>
11761100 512100	SALARIES	(43,464.00)
11761100 512700	LONGEVITY	(2,077.00)
11761100 518300	GROUP INSURANCE	(10,956.00)
11761100 518400	DENTAL INSURANCE	(320.00)
11761100 526200	DEPARTMENTAL SUPPLIES	7,542.00
11761100 531100	TRAVEL	1,000.00
11761100 532100	TELEPHONE AND POSTAGE	1,872.00
11761100 535200	MAINT/REPAIR - EQUIPMENT	935.00
11761100 544000	CONTRACTED SERVICES	15.00
11761100 544200	CULTURAL PROGRAMS	2,000.00
11761100 549100	DUES AND SUBSCRIPTIONS	4,001.00
11761100 549600	RECURRING SUBSCRIPTIONS	(140.00)
	<b>LIBRARY</b>	-
11761200 512100	SALARIES	2,688.00
11761200 512700	LONGEVITY	(633.00)
11761200 518100	FICA	386.00
11761200 518200	RETIREMENT	5,323.00
11761200 518300	GROUP INSURANCE	3,967.00
11761200 518901	401K COUNTY CONTRIBUTION	1,388.00
11761200 532500	POSTAGE	100.00
11761200 539300	CONTRACTED TEMPORARY HELP	20,000.00
11761200 554000	CAPITAL OUTLAY - VEHICLES	30,651.00
	<b>RECREATION</b>	-
11891110 571000	DEBT PAYMENT	934,718.00
	<b>DEBT SERVICE</b>	-
11998110 596053	CONTRIBUTION TO DSS	92,461.00
11998110 596054	CONTRIBUTIO TO HEALTH DEPT	81,500.00
11998110 596055	CONT TO FND 31 DEBT RESERVE	100,000.00
11998110 596061	TR COUNTY SCH BLDG MANT RES	225,000.00
11998110 596062	TR CITY SCH BLDG MAINT RESERVE	112,500.00
11998110 596063	TR SCC BLDG MAINT RESERVE	112,500.00
11998110 596068	FUND 32 DEBT RESERVE	(100,000.00)
11998110 596076	TR COUNTY BLDG MAINT RESERVE	61,000.00
	<b>TRANSFERS OUT</b>	-
		4,993,477.00

**Transportation Department**

<b>Accounty Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment <u>(Decrease)</u></b>
16134500 403201	MILEAGE FEES (OTHER AGENCIES)	(62,888.00)
16145000 596050	CONTRIBUTION TO AGING	(62,888.00)

**School Capital Reserve**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
19932320 403242	SALES TAX (ARTICLE 42 1986)	100,000.00
19959120 596071	TRANS TO 1999 REVENUE DEBT(32)	100,000.00



Department of Aging		Amendment
Account Number	ACCOUNT DESCRIPTION	Increase (Decrease)
<b>Revenues</b>		
02035862 363301	MEDICAID - SUPPLIES REIMB	(73,198.00)
02035862 404201	CAP FEES	68,761.00
	Total 02035862 CAP MEDICAID REVENUE	-
02035866 409600	COUNTY CONTRIBUTION	(35,862.00)
	Total 02035866 PERSONAL CARE LEVEL	-
02035867 403602	GRANT - UNITED WAY	(2,500.00)
02035867 409600	COUNTY CONTRIBUTION	11,809.00
	Total 02035867 HCCBG HOME REPAIR RE	-
02035868 403642	STATE APPROP - GARLAND SR. CTR	(159.00)
02035868 409600	COUNTY CONTRIBUTION	3,931.00
	Total 02035868 HCCBG SENIOR CENTER	-
02035871 402300	FEDERAL/STATE SCHOOL LUNCH	1,925.00
02035871 403602	VETERANS PROGRAM	(876.00)
02035871 403603	VETERANS TRANSPORTATION	(648.00)
02035871 404203	PRIVATE PAY - IN HOME SERVICES	1,920.00
02035871 409600	COUNTY CONTRIBUTION	7,286.00
02035871 409601	CONTRIBUTION FROM DSS	(4.00)
	Total 02035871 HCCBG ADULT DAY CARE	-
02035879 409600	COUNTY CONTRIBUTION	(492.00)
	Total 02035879 HCCBG INFO/CASE ASSI	-
02035880 402300	USDA FED/STATE SCHOOL LUNCH	(1,276.00)
02035880 403601	STATE GRANT - MID CAROLINA	(6,861.00)
02035880 403665	MID-CAROLINA TRANSP REIMB	(455.00)
02035880 409600	COUNTY CONTRIBUTION	5,034.00
	Total 02035880 HCCBG-NUTRITION REVE	-
02035881 409600	COUNTY CONTRIBUTION	(54,594.00)
	Total 02035881 FAMILY CAREGIVER SUP	-
	<b>Total revenue decrease</b>	<b>(76,259.00)</b>

Department of Aging		Amendment
Account Number	ACCOUNT DESCRIPTION	Increase (Decrease)
<b>Expenditures</b>		
02058600 512100	SALARIES	18,305.00
02058600 512600	PART-TIME SALARIES	(8,761.00)
02058600 512700	LONGEVITY	(609.00)
02058600 518100	FICA	555.00
02058600 518120	MEDICARE FICA	131.00
02058600 518200	RETIREMENT	8,519.00
02058600 518300	GROUP INSURANCE	9,288.00
02058600 518600	WORKMEN'S COMPENSATION INS	3,759.00
02058600 518901	401K COUNTY CONTRIBUTION	885.00
02058600 545000	INSURANCE AND BONDS	2,332.00
	Total 02058600 AGING SALARY CONTROL	-
02058610 512100	SALARIES	1,099.00
02058610 512600	PART-TIME SALARIES	7,296.00
02058610 512700	LONGEVITY	(35.00)
02058610 518100	FICA	517.00
02058610 518120	MEDICARE FICA	120.00
02058610 518200	RETIREMENT	(13,765.00)
02058610 518300	GROUP INSURANCE	(6,960.00)
02058610 518600	WORKMEN'S COMPENSATION INS	(3,759.00)
02058610 518901	401K COUNTY CONTRIBUTION	53.00
02058610 545000	INSURANCE AND BONDS	(2,332.00)
	Total 02058610 AGING SALARY ALLOCAT	-
02549580 526100	OFFICE SUPPLIES	(2,245.00)
02549580 526200	DEPARTMENTAL SUPPLIES	947.00
02549580 526201	DEPT SUPPLIES EQUIPMENT	1,567.00
02549580 532100	TELEPHONE AND POSTAGE	231.00
	Total 02549580 SR HEALTH INFO PROGR	-
02558620 512100	SALARIES	38,220.00
02558620 512600	PART-TIME SALARIES	160.00
02558620 512700	LONGEVITY	2,231.00
02558620 518100	FICA	2,518.00
02558620 518120	MEDICARE FICA	590.00
02558620 518200	RETIREMENT	7,547.00
02558620 518300	GROUP INSURANCE	8,072.00
02558620 518600	WORKMEN'S COMPENSATION INS	(122.00)
02558620 518901	401K COUNTY CONTRIBUTION	2,028.00
02558620 519100	PROFESSIONAL SERVICES	3,022.00
02558620 523800	MEDICAL SUPPLIES	(68,135.00)
02558620 526200	DEPARTMENTAL SUPPLIES	(16.00)
02558620 526201	DEPT SUPPLIES EQUIPMENT	3,134.00
02558620 531100	TRAVEL	(3,022.00)
02558620 532100	TELEPHONE AND POSTAGE	(231.00)
02558620 539500	EMPLOYEE TRAINING	(340.00)
02558620 545000	INSURANCE AND BONDS	(93.00)

Department of Aging			Amendment
Account Number	ACCOUNT DESCRIPTION		Increase (Decrease)
	Total 02558620 AGING CAP MEDICAID		-
02558660 512100	SALARIES		(10,346.00)
02558660 512600	PART-TIME SALARIES		158.00
02558660 512700	LONGEVITY		(2,476.00)
02558660 518100	FICA		(785.00)
02558660 518120	MEDICARE FICA		(183.00)
02558660 518200	RETIREMENT		1,088.00
02558660 518300	GROUP INSURANCE		(3,282.00)
02558660 518400	DENTAL INSURANCE		(166.00)
02558660 518600	WORKMEN'S COMPENSATION INS		(1,624.00)
02558660 518901	401K COUNTY CONTRIBUTION		(641.00)
02558660 526201	DEPT SUPPLIES EQUIPMENT		1,567.00
02558660 531100	TRAVEL		(3,068.00)
02558660 544000	CONTRACTED SERVICES		(33,916.00)
02558660 545000	INSURANCE AND BONDS		735.00
02558660 549100	DUES AND SUBSCRIPTIONS		79.00
	Total 02558660 PERSONAL CARE LEVEL		-
02558670 512100	SALARIES		1,882.00
02558670 512700	LONGEVITY		82.00
02558670 518100	FICA		122.00
02558670 518120	MEDICARE FICA		28.00
02558670 518200	RETIREMENT		1,469.00
02558670 518300	GROUP INSURANCE		(400.00)
02558670 518400	DENTAL INSURANCE		(80.00)
02558670 518600	WORKMEN'S COMPENSATION INS		7,132.00
02558670 518901	401K COUNTY CONTRIBUTION		98.00
02558670 525000	CONSTRUCTION/REPAIRS UNITED WY		(2,500.00)
02558670 545000	INSURANCE AND BONDS		1,479.00
02558670 549100	DUES AND SUBSCRIPTIONS		(3.00)
	Total 02558670 HCCBG HOME REPAIRS		-
02558680 512100	SALARIES		1,569.00
02558680 512600	PART-TIME SALARIES		372.00
02558680 512700	LONGEVITY		43.00
02558680 518100	FICA		123.00
02558680 518120	MEDICARE FICA		29.00
02558680 518200	RETIREMENT		1,062.00
02558680 518300	GROUP INSURANCE		360.00
02558680 518400	DENTAL INSURANCE		(53.00)
02558680 518901	401K COUNTY CONTRIBUTION		80.00
02558680 532100	TELEPHONE AND POSTAGE		96.00
02558680 535100	MAINT/REPAIR - BUILDINGS/GRNDS		(20.00)
02558680 544000	CONTRACTED SERVICES		88.00
02558680 549100	DUES AND SUBSCRIPTIONS		23.00
	Total 02558680 HCCBG SENIOR CENTER		-
02558710 512100	SALARIES		3,431.00



Department of Aging		Amendment
Account Number	ACCOUNT DESCRIPTION	Increase (Decrease)
02558710 512600	PART-TIME SALARIES	(9,144.00)
02558710 512700	LONGEVITY	17.00
02558710 518100	FICA	(353.00)
02558710 518120	MEDICARE FICA	(83.00)
02558710 518200	RETIREMENT	3,033.00
02558710 518300	GROUP INSURANCE	1,156.00
02558710 518400	DENTAL INSURANCE	(66.00)
02558710 518600	WORKMEN'S COMPENSATION INS	(1,527.00)
02558710 518901	401K COUNTY CONTRIBUTION	172.00
02558710 522100	FOOD PROVISION CONTRACTING	24.00
02558710 526201	DEPT SUPPLIES EQUIPMENT	2,664.00
02558710 531100	TRAVEL	(2,124.00)
02558710 535100	MAINT/REPAIR - BUILDINGS/GRNDS	(75.00)
02558710 539500	EMPLOYEE TRAINING	78.00
02558710 544000	CONTRACTED SERVICES	12,820.00
02558710 549100	DUES AND SUBSCRIPTIONS	(105.00)
	Total 02558710 HCCBG ADULT DAY CARE	-
02558790 512100	SALARIES	(8,408.00)
02558790 512700	LONGEVITY	(246.00)
02558790 518100	FICA	(536.00)
02558790 518120	MEDICARE FICA	(126.00)
02558790 518200	RETIREMENT	160.00
02558790 518300	GROUP INSURANCE	6,844.00
02558790 518400	DENTAL INSURANCE	290.00
02558790 518600	WORKMEN'S COMPENSATION INS	25.00
02558790 518901	401K COUNTY CONTRIBUTION	(433.00)
02558790 526200	DEPARTMENTAL SUPPLIES	2,507.00
02558790 531100	TRAVEL	(600.00)
02558790 545000	INSURANCE AND BONDS	55.00
02558790 549100	DUES AND SUBSCRIPTIONS	(24.00)
	Total 02558790 INFORMATION/CASE ASS	-
02558800 512100	SALARIES	1,825.00
02558800 512600	PART-TIME SALARIES	1,158.00
02558800 512700	LONGEVITY	53.00
02558800 518100	FICA	188.00
02558800 518120	MEDICARE FICA	44.00
02558800 518200	RETIREMENT	1,385.00
02558800 518300	GROUP INSURANCE	872.00
02558800 518400	DENTAL INSURANCE	(15.00)
02558800 518600	WORKMEN'S COMPENSATION INS	(100.00)
02558800 518901	401K COUNTY CONTRIBUTION	94.00
02558800 522100	FOOD AND PROVISIONS	(14,651.00)
02558800 526201	DEPT SUPPLIES EQUIPMENT	1,567.00
02558800 531100	TRAVEL	2,942.00
02558800 532100	TELEPHONE AND POSTAGE	492.00

Department of Aging		Amendment
Account Number	ACCOUNT DESCRIPTION	Increase (Decrease)
02558800 535100	MAINT/REPAIR - BUILDINGS/GRNDS	(50.00)
02558800 545000	INSURANCE AND BONDS	101.00
02558800 549100	DUES AND SUBSCRIPTIONS	22.00
	Total 02558800 HCCBG-NUTRITION EXPE	-
02558810 512100	SALARIES	(29,272.00)
02558810 512700	LONGEVITY	331.00
02558810 518100	FICA	(1,794.00)
02558810 518120	MEDICARE FICA	(420.00)
02558810 518200	RETIREMENT	(1,979.00)
02558810 518300	GROUP INSURANCE	(6,662.00)
02558810 518400	DENTAL INSURANCE	(270.00)
02558810 518600	WORKMEN'S COMPENSATION INS	(25.00)
02558810 518901	401K COUNTY CONTRIBUTION	(1,450.00)
02558810 526200	DEPARTMENTAL SUPPLIES	(1,852.00)
02558810 544005	CONTRACTED SERV - SUPPORT	(11,196.00)
02558810 545000	INSURANCE AND BONDS	55.00
	Total 02558810 FAMILY CAREGIVER SUP	-
	<b>Total expenditure decrease</b>	<b>(76,259.00)</b>

**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
<b>Revenues:</b>		
12535110	404000 STATE ASSISTANCE	3,751.00
12535110	404081 LOCAL - OTHER FEES	3,400.00
	Total 12535110 GENERAL ADMINISTRATI	-
12535114	404000 STATE ASSISTANCE	300.00
	Total 12535114 BCCCP WISEWOMAN REVE	-
12535115	404099 FUND BALANCE APPROP	(7,488.00)
	Total 12535115 RURAL HEALTH	-
12535125	404000 STATE ASSISTANCE	(9,918.00)
12535125	404079 LOCAL-INSURANCE	(1,537.00)
12535125	404081 LOCAL - OTHER FEES	(2,640.00)
12535125	404083 TXIX - FEES	1,299.00
12535125	404084 MEDICAID COST SETTELMENT	(1,922.00)
	Total 12535125 COMMUNICABLE DISEASE	-
12535151	404079 LOCAL-INSURANCE	802.00
12535151	404081 LOCAL - OTHER FEES	3,014.00
12535151	404083 TXIX - FEES	(1,756.00)
12535151	404084 MEDICAID COST SETTLEMENT	(950.00)
	Total 12535151 ADULT HEALTH REVENUE	-
12535155	404000 STATE ASSISTANCE	(4,881.00)
	Total 12535155 HEALTH PROMOTION REV	-
12535156	404000 STATE ASSISTANCE	2,080.00
12535156	408900 MISCELLANEOUS REVENUE	84.00
	Total 12535156 BREAST & CERVICAL CA	-
12535160	404000 STATE ASSISTANCE	(4,087.00)
12535160	404079 LOCAL-INSURANCE	788.00
12535160	404081 LOCAL - OTHER FEES	2,227.00
12535160	404083 TXIX - FEES	9,502.00
12535160	404084 MEDICAID COST SETTLEMENT	(5,830.00)
	Total 12535160 IMMUNIZATION ACTION	-
12535163	404000 STATE ASSISTANCE	29,639.00
12535163	404079 LOCAL-INSURANCE	(1,677.00)
12535163	404081 LOCAL - OTHER FEES	(5,642.00)
12535163	404083 TXIX - FEES	7,654.00
12535163	404084 MEDICAID COST SETTLEMENT	(6,070.00)
	Total 12535163 MATERNAL HEALTH REVE	-
12535164	404000 STATE ASSISTANCE	15,274.00
12535164	404079 LOCAL-INSURANCE	(4,757.00)
12535164	404081 LOCAL - OTHER FEES	418.00
12535164	404083 TXIX - FEES	(2,734.00)
12535164	404084 MEDICAID COST SETTLEMENT	27,276.00
	Total 12535164 FAMILY PLANNING REVE	-
12535165	404083 TXIX - FEES	(6,479.00)
12535165	404097 FUND BALANCE APPROP - TXIX	54,868.00
	Total 12535165 PREGNANCY CARE MGMT	-

**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
12535167 404000	STATE ASSISTANCE	(53,426.00)
	Total 12535167 WIC REVENUES	-
12535168 404083	TXIX - FEES	(5,158.00)
12535168 404097	FUND BALANCE APPROP - TXIX	(32,705.00)
	Total 12535168 CARE COORD FOR CHILD	-
12535169 404000	STATE ASSISTANCE	(14,338.00)
12535169 404079	LOCAL-INSURANCE	44.00
12535169 404081	LOCAL - OTHER FEES	2,673.00
12535169 404083	TXIX - FEES	(190.00)
12535169 404084	MEDICAID COST SETTLEMENT	(2,031.00)
	Total 12535169 CHILD HEALTH REVENUE	-
12535181 404081	LOCAL - OTHER FEES	(1,490.00)
12535181 404098	COUNTY CONTRIBUTION	81,500.00
	Total 12535181 ENVIRONMENTAL HEALTH	-
	<b>Total revenue increase</b>	<b>68,887.00</b>



**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
<b>Expenditures</b>		
12551010 518100	FICA	3,085.00
12551010 518120	MEDICARE FICA	720.00
12551010 518200	RETIREMENT	37,575.00
12551010 518300	GROUP INSURANCE	16,740.00
12551010 518600	WORKMEN'S COMPENSATION INS	1,446.00
12551010 518901	401K COUNTY CONTRIBUTION	25,255.00
12551010 545000	INSURANCE AND BONDS	1,342.00
	Total 12551010 HEALTH SALARY CONTRO	-
12551020 518100	FICA	(3,085.00)
12551020 518120	MEDICARE FICA	(720.00)
12551020 518200	RETIREMENT	(37,575.00)
12551020 518300	GROUP INSURANCE	(8,514.00)
12551020 518600	WORKMEN'S COMPENSATION INS	(1,446.00)
12551020 518901	401K COUNTY CONTRIBUTION	(25,255.00)
12551020 545000	INSURANCE AND BONDS	(1,342.00)
	Total 12551020 HEALTH SALARY ALLOCA	-
12551100 512100	SALARIES	2,392.00
12551100 518100	FICA	155.00
12551100 518120	MEDICARE FICA	35.00
12551100 518200	RETIREMENT	448.00
12551100 518300	GROUP INSURANCE	576.00
12551100 518400	DENTAL INSURANCE	18.00
12551100 518901	401K COUNTY CONTRIBUTION	124.00
12551101 523900	MEDICAL SUPPLIES	3,400.00
12551100 544000	CONTRACTED SERVICES	(362.00)
	Total 12551100 ADMINISTRATION	-
12551140 512100	SALARIES	462.00
12551140 518100	FICA	28.00
12551140 518120	MEDICARE FICA	6.00
12551140 518200	RETIREMENT	87.00
12551140 518300	GROUP INSURANCE	(1.00)
12551140 518901	401K COUNTY CONTRIBUTION	63.00
12551140 519300	MEDICAL SERVICES	(300.00)
12551140 529700	LAB SUPPLIES	(45.00)
	Total 12551140 BCCCP WISEWOMAN EXPE	-
12551150 512100	SALARIES	43,534.00
12551150 518100	FICA	2,688.00
12551150 518120	MEDICARE FICA	629.00
12551150 518200	RETIREMENT	6,632.00
12551150 518300	GROUP INSURANCE	5,851.00
12551150 518400	DENTAL INSURANCE	227.00
12551150 518901	401K COUNTY CONTRIBUTION	3,297.00
12551150 523900	MEDICAL SUPPLIES	(12,206.00)
12551150 526201	DEPT SUPPLIES EQUIPMENT	(7,472.00)

**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
12551150 529702	LAB SERVICES	(1,000.00)
12551150 531100	TRAVEL	500.00
	Total 12551150 RURAL HEALTH	-
12551250 512100	SALARIES	(13,285.00)
12551250 512700	LONGEVITY	64.00
12551250 518100	FICA	(804.00)
12551250 518120	MEDICARE FICA	(187.00)
12551250 518200	RETIREMENT	1,110.00
12551250 518300	GROUP INSURANCE	(4,907.00)
12551250 518400	DENTAL INSURANCE	(97.00)
12551250 518901	401K COUNTY CONTRIBUTION	1,754.00
12551250 525100	GAS, OIL AND TIRES	(60.00)
12551250 526200	DEPARTMENTAL SUPPLIES	(353.00)
12551250 526201	DEPARTMENTAL SUPPLIES - CD	(1,465.00)
12551250 529700	LAB SUPPLIES	1,400.00
12551250 531100	TRAVEL	(850.00)
12551250 533000	UTILITIES	777.00
12551250 543000	RENTAL - EQUIPMENT	(2,274.00)
12551250 544000	CONTRACTED SERVICES	(550.00)
12551250 545000	INSURANCE AND BONDS	435.00
12551250 549100	DUES AND SUBSCRIPTIONS	300.00
	Total 12551250 COMMUNICABLE DISEASE	-
12551510 518200	RETIREMENT	233.00
12551510 518300	GROUP INSURANCE	(1.00)
12551510 518901	401K COUNTY CONTRIBUTION	230.00
12551510 531100	TRAVEL	648.00
	Total 12551510 ADULT SERVICES	-
12551550 512100	SALARIES	(3,667.00)
12551550 518100	FICA	(227.00)
12551550 518120	MEDICARE FICA	(54.00)
12551550 518200	RETIREMENT	211.00
12551550 518300	GROUP INSURANCE	(641.00)
12551550 518400	DENTAL INSURANCE	(36.00)
12551550 518901	401K COUNTY CONTRIBUTION	(183.00)
12551550 531100	TRAVEL	(716.00)
12551550 537000	ADVERTISING	429.00
	Total 12551550 HEALTH PROMOTION	-
12551560 512100	SALARIES	840.00
12551560 518100	FICA	51.00
12551560 518120	MEDICARE FICA	11.00
12551560 518200	RETIREMENT	115.00
12551560 518901	401K COUNTY CONTRIBUTION	71.00
12551560 519300	MEDICAL SERVICES	992.00
12551560 519301	MEDICAL SVCS GRANT	84.00
	Total 12551560 BREAST & CERVICAL CA	-

**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
12551600 512100	SALARIES	362.00
12551600 512700	LONGEVITY	6.00
12551600 518100	FICA	26.00
12551600 518120	MEDICARE FICA	6.00
12551600 518200	RETIREMENT	770.00
12551600 518300	GROUP INSURANCE	(502.00)
12551600 518901	401K COUNTY CONTRIBUTION	816.00
12551600 519300	MEDICAL SERVICES	616.00
12551600 523900	MEDICAL SUPPLIES	500.00
	Total 12551600 IMMUNIZATION ACTION	-
12551620 512100	SALARIES	5,474.00
12551620 512700	LONGEVITY	-
12551620 518100	FICA	325.00
12551620 518120	MEDICARE FICA	76.00
12551620 518200	RETIREMENT	907.00
12551620 518300	GROUP INSURANCE	278.00
12551620 518400	DENTAL INSURANCE	11.00
12551620 518901	401K COUNTY CONTRIBUTION	629.00
	Total 12551620 INFANT MORTALITY RED	-
12551630 512100	SALARIES	23,027.00
12551630 512700	LONGEVITY	(354.00)
12551630 518100	FICA	1,279.00
12551630 518120	MEDICARE FICA	303.00
12551630 518200	RETIREMENT	9,616.00
12551630 518300	GROUP INSURANCE	7,789.00
12551630 518400	DENTAL INSURANCE	217.00
12551630 518901	401K COUNTY CONTRIBUTION	5,304.00
12551630 525100	GAS, OIL AND TIRES	(5.00)
12551630 526200	DEPARTMENTAL SUPPLIES	(384.00)
12551630 544000	CONTRACTED SERVICES	(16,622.00)
12551630 549100	DUES AND SUBSCRIPTIONS	250.00
12551630 554000	CAPITAL OUTLAY - VEHICLES	900.00
	Total 12551630 MATERNAL HEALTH	-
12551640 512100	SALARIES	17,664.00
12551640 512700	LONGEVITY	(15.00)
12551640 518100	FICA	1,108.00
12551640 518120	MEDICARE FICA	260.00
12551640 518200	RETIREMENT	6,706.00
12551640 518300	GROUP INSURANCE	3,962.00
12551640 518400	DENTAL INSURANCE	98.00
12551640 518901	401K COUNTY CONTRIBUTION	3,519.00
12551640 519300	MEDICAL SERVICES	1,689.00
12551640 531100	TRAVEL	(100.00)
12551640 532100	TELEPHONE AND POSTAGE	(100.00)
12551640 533000	UTILITIES	(100.00)



**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
12551640 543000	RENTAL - EQUIPMENT	(114.00)
12551640 554000	CAPITAL OUTLAY - VEHICLES	900.00
	Total 12551640 FAMILY PLANNING	-
12551650 512100	SALARIES	22,738.00
12551650 512700	LONGEVITY	(427.00)
12551650 518100	FICA	1,384.00
12551650 518120	MEDICARE FICA	324.00
12551650 518200	RETIREMENT	6,093.00
12551650 518300	GROUP INSURANCE	7,012.00
12551650 518400	DENTAL INSURANCE	93.00
12551650 518901	401K COUNTY CONTRIBUTION	2,942.00
12551650 526201	DEPT SUPPLIES EQUIPMENT	1,768.00
12551650 532100	TELEPHONE AND POSTAGE	110.00
12551650 533000	UTILITIES	1,250.00
12551650 543000	RENTAL - EQUIPMENT	950.00
12551650 544000	CONTRACTED SERVICES	398.00
12551650 545000	INSURANCE AND BONDS	2,407.00
	Total 12551650 PREGNANCY CARE MGMT	-
12551670 512100	SALARIES	(25,545.00)
12551670 512700	LONGEVITY	6.00
12551670 518100	FICA	(1,581.00)
12551670 518120	MEDICARE FICA	(370.00)
12551670 518200	RETIREMENT	2,539.00
12551670 518300	GROUP INSURANCE	(6,812.00)
12551670 518400	DENTAL INSURANCE	(381.00)
12551670 518901	401K COUNTY CONTRIBUTION	(1,277.00)
12551670 525100	GAS, OIL AND TIRES	(409.00)
12551670 533000	UTILITIES	(441.00)
12551670 543000	RENTAL - EQUIPMENT	(2,441.00)
12551670 544000	CONTRACTED SERVICES	(9,892.00)
	Total 12551670 WIC-ADMINISTRATION/N	-
12551680 512100	SALARIES	(24,062.00)
12551680 512700	LONGEVITY	(334.00)
12551680 518100	FICA	(1,512.00)
12551680 518120	MEDICARE FICA	(354.00)
12551680 518200	RETIREMENT	1,068.00
12551680 518300	GROUP INSURANCE	(2,647.00)
12551680 518400	DENTAL INSURANCE	(264.00)
12551680 518901	401K COUNTY CONTRIBUTION	488.00
12551680 525100	GAS, OIL AND TIRES	(250.00)
12551680 526200	DEPARTMENTAL SUPPLIES	(535.00)
12551680 526201	DEPT SUPPLIES EQUIPMENT	669.00
12551680 535300	MAINT/REPAIR - VEHICLES	(570.00)
12551680 544000	CONTRACTED SERVICES	(9,470.00)
	Total 12551680 CARE COORD FOR CHILD	-



**Health Department Budget Amendment**

<b>Account Number</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Amendment Increase (Decrease)</b>
12551690	512100 SALARIES	(11,025.00)
12551690	512700 LONGEVITY	(2.00)
12551690	518100 FICA	(681.00)
12551690	518120 MEDICARE FICA	(160.00)
12551690	518200 RETIREMENT	78.00
12551690	518300 GROUP INSURANCE	(2,237.00)
12551690	518400 DENTAL INSURANCE	(51.00)
12551690	518901 401K COUNTY CONTRIBUTION	353.00
12551690	525100 GAS, OIL AND TIRES	(50.00)
12551690	526200 DEPARTMENTAL SUPPLIES	(225.00)
12551690	532100 TELEPHONE AND POSTAGE	59.00
12551690	535200 MAINT/REPAIR - EQUIPMENT	(30.00)
12551690	543000 RENTAL - EQUIPMENT	(570.00)
12551690	544000 CONTRACTED SERVICES	(200.00)
12551690	554000 CAPITAL OUTLAY - VEHICLES	900.00
	Total 12551690 CHILD HEALTH	-
12551810	512100 SALARIES	(1,952.00)
12551810	512700 LONGEVITY	37.00
12551810	518100 FICA	(106.00)
12551810	518120 MEDICARE FICA	(26.00)
12551810	518200 RETIREMENT	2,361.00
12551810	518300 GROUP INSURANCE	(527.00)
12551810	518400 DENTAL INSURANCE	(15.00)
12551810	518901 401K COUNTY CONTRIBUTION	3,151.00
12551810	525100 GAS, OIL AND TIRES	(982.00)
12551810	532100 TELEPHONE AND POSTAGE	738.00
12551810	543000 RENTAL - EQUIPMENT	(355.00)
12551810	544000 CONTRACTED SERVICES	2,500.00
12551810	549100 DUES AND SUBSCRIPTIONS	(250.00)
12551810	554000 CAPITAL OUTLAY - VEHICLES	1,002.00
	Total 12551810 ENVIRONMENTAL HEALTH	-
12551920	512100 SALARIES	139.00
12551920	512700 LONGEVITY	1.00
12551920	518100 FICA	9.00
12551920	518120 MEDICARE FICA	1.00
12551920	518200 RETIREMENT	335.00
12551920	518300 GROUP INSURANCE	(1.00)
12551920	518901 401K COUNTY CONTRIBUTION	348.00
12551920	526200 DEPARTMENTAL SUPPLIES	(300.00)
12551920	531100 TRAVEL	(532.00)
	Total 12551920 STATE - BIOTERRORISM	-
	<b>Total expenditure increase</b>	<b>68,887.00</b>

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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO. 2 (a)

Meeting Date: January 4, 2021	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

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**SUBJECT:** Request to Extend County Water Service along Green Path and Godwin Lake Roads

**DEPARTMENT:** Sampson County Public Works

**PUBLIC HEARING:** No

**CONTACT PERSON(S):** Linwood Reynolds, Public Works Director

**PURPOSE:** To consider authorization for the design, permitting and installation of water lines on Greenpath Road and Godwin Lake Road

**ATTACHMENTS:** Memo

**BACKGROUND:**

Public Works is requesting authorization to pursue design, permitting and installation of 4,985 linear feet of water lines on Greenpath Road and Godwin Lake Road. You may recall that the original request in October was to extend service for 2,500 of linear feet only on Greenpath Road. However, once the petition process began, additional customers inquired about service. As the attached memo illustrates, the additional route will still exceed our standard benefit/cost ratio of 10 customers per mile. The revised funding request is for \$150,000. Public Works Director Lin Reynolds will review the proposed project and the requirements which would be placed upon the petitioners, which are the same as with the previous request:

1. The petitioner agrees to pay 50% (\$6750) of the tap fee for each tap to initiate the process of design by the engineer and installation. The balance (\$6750) would be paid within 90 days after construction and water service is available or prior to a meter is installed, whichever comes first.
2. The petitioner agrees to pay for each rental home water bill until the renter applies for a service. Each renter can apply for a service change after the water line is placed in service. Two forms of ID, a rental contract and \$50 is required to change the service in their name.
3. The petitioner would be responsible for the water bill if renter moves out and discontinues service.

4. The petitioner will be required to obtain a plumbing permit from inspections to install the new line for the home to the meter box. A meter will be installed after the inspection passes and the tap fee is paid in full.
5. The existing well must be disconnected from the county-supplied water system to prevent cross contamination or a back-flow device will be required.

**RECOMMENDED ACTION OR MOTION:**

Motion to authorize the design, permitting and installation of water lines on Greenpath Road and Godwin Lake Road, utilizing water reserve funds, contingent upon petitioners agreeing to stated requirements

# COUNTY OF SAMPSON

DEPARTMENT OF PUBLIC WORKS  
827 S.E. Blvd. • P.O. Box 1280 • Clinton, North Carolina 28328  
(910) 592-0188 • Fax No. (910) 592-7242

L.E. Reynolds, P.E.  
Public Works Director

**TO:** SUSAN HOLDER, ASSISTANT COUNTY MANAGER  
**FROM:** LINWOOD REYNOLDS, PE, PUBLIC WORKS DIRECTOR  
**SUBJECT:** GREEN PATH ROAD AND GODWIN LAKE ROAD  
**DATE:** 12/17/2020  
**CC:** EDWIN W. CAUSEY, COUNTY MANAGER

---

Public Works requests permission from the board to pursue the design, permitting and installation of water line along Green Path Road and Godwin Lake Road. The original request was for Green Path Road only with a request of adding 2,500 linear feet at a cost of \$100,000.

Since we began the petition process, several other residents have inquired about signing up. The target number of users is 10 customers per mile. Please see breakdown below:

			<u>Benefit/Cost</u>
Green Path Road	0.6 mile – 3,185 ft.	30 customers	$30/0.6 = 50$
Godwin Lake Road	0.35 mile – 1,800 ft.	4 customers	$4/.35 = 11.4$
Total	.95 mile – 4,985 ft.	34 customers	$34/.95 = 35.8$

Public Works requests permission for water line installation on both roads as outlined above. The revised funding request is for \$150,000.

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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO.     2 (b)

Meeting Date: January 4, 2021	<input type="checkbox"/> Information Only <input type="checkbox"/> Report/Presentation <input checked="" type="checkbox"/> Action Item <input type="checkbox"/> Consent Agenda	<input type="checkbox"/> Public Comment <input type="checkbox"/> Closed Session <input type="checkbox"/> Planning/ Zoning <input type="checkbox"/> Water District Issue
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**SUBJECT:**                      Appointments

**DEPARTMENT:**              Governing Body

**PUBLIC HEARING:**            No

**CONTACT PERSON:**        Vice Chairperson Sue Lee

**PURPOSE:**                    To consider appointments to various boards and commissions

Health Advisory Board

A County Commissioner appointment is requested with the departure of Commissioner Parker.

Hospital Board of Trustees

After reviewing the membership roster and term expirations, we have determined there are two additional appointments needed for the Hospital Board of Trustees. In accordance with their bylaws, the Board of Trustees has provided nominees for each available seat, and these nominees and alternates are noted on the attached correspondence.



607 Beaman Street • Post Office Drawer 260 • Clinton, NC 28329-0260  
Telephone: (910) 592-8511 • Fax: (910) 590-2321

December 16, 2020

Office of Sampson County Manager  
406 County Complex Road  
Clinton, NC 28328

Dear Mr. Causey,

Sampson Regional Medical Center is notifying you that the Board of Trustees has two (2) active Board members whose terms are expiring on December 31, 2020.

Board members with terms ending that are eligible and willing for reappointment:

1. Lynn Carr
2. David Parker

Alternate Recommendations:

1. Kent Fann
2. Telfair Simpson

Thank you for your consideration. If you have any questions, please contact me at 910-590-8716.

Best regards,

A handwritten signature in black ink, appearing to read "Shawn Howerton", written in a cursive style.

Shawn Howerton, M.D.  
Chief Executive and Medical Officer

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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO.     3    

Meeting Date: January 4, 2021	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input checked="" type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

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**SUBJECT:** Consent Agenda

**DEPARTMENT:** Administration/Multiple Departments

**ITEM DESCRIPTIONS/ATTACHMENTS:**

- a. Approve the minutes of the December 8, 2020 and December 14, 2020 meetings
- b. Approve the Agri Exposition Center request to destroy certain records pursuant to the Record Retention and Disposition Schedule
- c. Approve the lease of agriculture tracts for the period December 1, 2020 - November 30, 2021 to Mac Sutton for farming purposes
- d. Adopt a resolution authorizing Chairman to execute the Satisfaction of Security document for Kimberly Phillips (in connection with a previous housing program)
- e. Authorize submission of an application for United Way funding in the amount of \$7,000 for the Breast and Cervical Cancer Control Program (BCCCP) [approval as both Board of Health and Board of Commissioners]
- f. Accept and approve the application to be submitted by Action Pathways, Inc. for FY 21-22 Community Services Block Grant funding
- g. Authorize the execution of the contract between Sampson County (Department of Social Services) and K & A Cleaning Service for janitorial services effective January 1, 2021
- h. Adopt the Resolution of Governing Body Accepting Amended Offer of Loan/Grant Funding for I-40/NC-403 Interchange Production Well and Treatment System/Phase II (H-SRP-D-18-0168)
- i. Adopt the project ordinance related to the amended loan and grant offer for the I-40/NC-403 Interchange Production Well and Treatment System/Phase II (H-SRP-D-18-0168)
- j. Declare the service weapon used by retiring officer Julian Carr (Sig Sauer 9mm, 47A066232) as surplus and authorize transfer to officer
- k. Approve late applications for disabled veterans tax exclusion for Eusebio D. Torres
- l. Approve the tax refunds and releases as submitted
- m. Approve budget amendments as submitted

**RECOMMENDED ACTION OR MOTION:**

Motion to approve Consent Agenda as presented

The Sampson County Board of Commissioners convened for their regular meeting at 6:00 p.m. on Monday, December 7, 2020. Members present: Chairman Clark Wooten, Vice Chairperson Sue Lee, and Commissioners Jerol Kivett and Thaddeus Godwin. Absent: Outgoing Commissioner Harry Parker.

Chairman Wooten called the meeting to order and acknowledged Vice Chairperson Sue Lee who called on Rev. Harvey Robinson to provide the invocation. Vice Chairperson Sue Lee then led the Pledge of Allegiance.

**Item 1: Swearing In Ceremony**

Chairman Wooten recognized Judge Henry L. Stevens, who proceeded to swear in Commissioners Jerol Kivett and Lethia Lee; Register of Deeds Anita Lane; and Soil and Water Supervisors Curtis Barwick and Thomas Hobbs. (Oaths filed in Inc. Minute Book \_\_\_\_, Page \_\_\_\_.)

**Item 2: Annual Organization of the Board**

The Chairman acknowledged County Manager Ed Causey who then conducted the election for Chairman. Vice Chairperson Sue Lee nominated Commissioner Clark Wooten. There were no other nominations. The Board voted unanimously to elect Commissioner Clark Wooten as Chairman. Newly elected Chairman Wooten conducted the election for Vice Chairman. Commissioner Thaddeus Godwin nominated Commissioner Sue Lee. There were no other nominations. The Board voted unanimously to elect Commissioner Sue Lee as Vice Chairperson.

**Approval of Agenda**

Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to approve the agenda with the following additions: Item 3 (d), Sampson County Schools Feasibility Report Presentation was added to the agenda.

**Item 3: Reports and Presentations**

Public Health Department – COVID-19 Update Health Director Wanda Robinson provided an update on COVID-19 in Sampson County and the State-established COVID-19 County Alert System, a metrics tool used to provide understanding of the status of each county as it relates to testing results. The system



categorizes counties into three tiers: Yellow (Significant Community Spread), Orange (Substantial Community Spread), and Red (Critical Community Spread) based on three metrics: case rate, the percentage of positive tests, and hospital impact within the county. Ms. Robinson noted that the county had been identified as having critical community spread (>10% positivity rate) before later decreasing to having substantial community spread (8-10% positivity rate) during the weeks of November 6-19, 2020. Ms. Robinson noted that the status could likely return to critical due to the increase in positive test results. She then asked the Board for support by adopting a resolution encouraging Sampson County citizens to engage in COVID-19 mitigation measures, wear cloth face coverings in accordance with the White House Coronavirus Task Force recommendations and CDC guidelines. She noted that the County was expected to receive the first allocation of vaccinations by December 14, 2020, and that the Health Department is preparing for administering the vaccination based on guidelines from the State. Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to adopt the Resolution Urging Sampson County Citizens To Follow Public Health Recommendations To Prevent the Spread of the COVID-19 Virus, as printed (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_).

Clinton City Schools – Presentation of 2020/21 Facility Needs Survey Clinton City Schools Executive Director of Technology & Auxiliary Services John Lowe presented the survey to the Board, noting Average Daily Membership totals, pertinent maintenance needs such as roofing, parking lot paving, HVAC and plumbing, outdoor athletic facilities, and structural repair costs for the College Street building which could total to \$4,500,000 over 5-10 years, which equates to approximately 39% of the total renovation total of the survey. Commissioner Kivett expressed concern for total presented for the College Street building, which is currently not being used, and inquired if it would be better to demolish the building and build another. Mr. Lowe noted that one engineer had advised the same; however, due to the historical value of the building the school system was inquiring about alternate funding options and partnerships with other agencies. Upon a motion made by Commissioner Godwin and seconded by Commissioner Lethia Lee, the Board voted unanimously to authorize the Chairman and County Manager to sign the certification page of the survey (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_).

(WALK ON) Sampson County Schools – Presentation of 2020/21 Facility Needs Survey Sampson County Schools Executive Director of Auxiliary Services Mark Hammond presented the survey to the Board, noting roofing renovation needs at Clement Elementary School in the amount of \$1,365,440, window renovations at Hargrove Elementary School in the amount of \$1,160,873, and roofing renovation needs at Lakewood High School in the amount of \$1,160,085. Mr. Hammond then noted that within the 6-10-year range of the plan, the school system will be looking to build a new Hobbton High School, with an estimated cost of \$37,546,395. Upon a

motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to authorize the Chairman and County Manager to sign the certification page of the survey (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_).

Recognition of Brian Royal as Recipient of NCRWA's Bud Pate Service Award  
Public Works Director presented Mr. Royal to the Board as he was recognized for his outstanding service to the citizens of the County and as a recipient of the NCRWA's Bud Pate Award.

**Item 4:        Actions Items**

Designation of Voting Delegate for NCACC 2021 Legislative Goals Conference  
Upon a motion made by Chairman Wooten and seconded by Commissioner Godwin, the Board voted unanimously to designate Commissioner Kivett as the voting delegate for the NCACC 2021 Legislative Goals Conference. County Manager Ed Causey will serve as the alternate voting delegate, if needed.

Appointments - Health Advisory Board Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to reappoint Linda Peterson to the Health Advisory Board.

Appointments - Child Fatality Prevention Team/Community Child Protection Team Upon a motion made by Vice Chairperson Sue Lee and seconded by Chairman Wooten, the Board voted unanimously to appoint Commissioner Lethia Lee to the Child Fatality Prevention Team/Community Child Protection Team.

Appointments - Convention and Visitors Bureau Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Kivett, the Board voted unanimously to appoint Sharad Sarati to the Convention and Visitors Bureau.

Appointments - Sampson Regional Medical Center Board of Trustees Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Kivett, the Board voted unanimously to reappoint Perry Solice, Will Waters, and to appoint Holden Dubose and Tara Jackson to the Sampson Regional Medical Center Board of Trustees.

Appointments - Airport Advisory Board Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to reappoint Commissioner Jerol Kivett and Teddy St. Pierre to the Airport Advisory Board.

Appointments - Fire Commission Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to

reappoint Chairman Clark Wooten (County Commissioner appointee), Ronald Bass (Director of Emergency Services appointee), Jerry Cashwell (Sampson County Fire Marshal appointee), Billy Lockamy (Citizen/Insurance Industry appointee), Ken Jackson (Fire Chief recommended by Fire Association), and Anthony Troublefield (Rescue Association President appointee), and appoint Alan Williams (Fire Association President appointee) to the Fire Commission.

Appointments - Planning Board Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to appoint Jason Tyndall and Gail Gainey to the Planning Board.

**Item 5: Consent Agenda (General)**

Upon a motion made by Commissioner Kivett and seconded by Vice Chairperson Sue Lee, the Board voted unanimously to approve the Consent Agenda as follows:

- a. Approved the minutes of the November 2, 2020 meeting
- b. Approved the Department of Aging’s submission of an application for United Way funding in the amount of \$30,000 for construction of wheelchair ramps (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- c. Approved the revised policies for the Sampson-Clinton Public Library: Code of Conduct, Collection Development Policy, Computer/Internet Policy, Exhibit Policy, Privacy of Records Policy, Safe Child Policy, Volunteer Policy (Copies filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- d. Adopted the resolution authorizing Chairman to execute the bulk water purchase agreement between Sampson County and the City of Clinton (Copy filed in Inc. Minute Book \_\_\_\_ Page \_\_\_\_.)
- e. Approved the recommended names for private roads (public hearing held on November 2, 2020): Taylors Creek Way (PVT 1446 5404); Merlin Court (PVT 1446 5404 47); Southern Home Lane (PVT 421WIL 1961)
- f. Approved the late applications for disabled veterans tax exclusion for Kim A. Newton, James H. Smith, Alonzo J. Vann, and Colin Stoeckel
- g. Approved a late present land use application for Micah/Holly Brewington
- h. Approved a late property tax exemption/release of applicable taxes for Enviva Pellet LLC
- i. Approved tax refunds and releases as submitted:

#9444	Fred Douglas Best/Edith Best Cox	\$110.02
#9437	Melissa Boney	\$344.55

#9435	Charles Cotton	\$156.13
#9411	Benjamin Coleman	\$409.50
#9425	Reginald Thompson, Jr.	\$180.18
#9423	Arnulfo Gonzalez and Kita Leon	\$178.63
#9407	Augustine Farms, Inc.	\$2,366.65
Tax Release	Blanca Vera	\$136.13
Tax Release	James Matthews	\$265.57
Tax Release	Timothy Mitchell	\$220.94
Tax Release	Eddie Honeycutt	\$247.50
Tax Release	Paula Zuniga	\$146.71
Tax Release	Gary Royal	\$150.12
Tax Release	Charlie Royal	\$115.31
Tax Release	Stuart Blount	\$342.38
Tax Release	Roy Kelly	\$443.72

j. Approved budget amendments as submitted:

<b><u>EXPENDITURE</u></b>		Sampson County CVB	
<b><u>Code Number</u></b>		<b><u>Description (Object of Expenditure)</u></b>	
84761800	537000	Advertising and Marketing	\$13,000.00

<b><u>REVENUE</u></b>			
<b><u>Code Number</u></b>		<b><u>Source of Revenue</u></b>	
84036180	408900	Miscellaneous Revenue	\$13,000.00

<b><u>EXPENDITURE</u></b>		Sheriff	
<b><u>Code Number</u></b>		<b><u>Description (Object of Expenditure)</u></b>	
11243100	581000	Transfer to State Agency (Weapon)	\$20,000.00

<b><u>REVENUE</u></b>			
<b><u>Code Number</u></b>		<b><u>Source of Revenue</u></b>	
11034310	404115	Concealed Weapons Fee	\$20,000.00

<b><u>EXPENDITURE</u></b>		Cooperative Extension	
<b><u>Code Number</u></b>		<b><u>Description (Object of Expenditure)</u></b>	
11449500	526200	Dept. Supplies	\$3,675.00
11449500	529900	Misc Expenses	\$3,400.00
11449500	531100	Travel	\$450.00
11449500	532100	Telephone & Postage	\$800.00
11449500	535200	Maint./Repair Equip	\$2,000.00
11449500	541000	Rental Fees-Buildings	\$625.00
11449500	544000	Contracted Services	\$2,000.00
11449500	545000	Insurance & Bonds	\$500.00
11449500	549100	Dues & Subscriptions	\$300.00
11449500	535100	Maintenance/Repair Buildings & Gro	\$8,855.00

<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034950	408900	Misc Revenue	\$22,605.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
84761800	537000	Advertising and Marketing	\$8,356.31	
84761800	544000	Contracted Services	\$2,393.69	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
84036180	408900	Miscellaneous Revenue	\$10,749.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
13553770	568405	Foster Care Basic Needs	\$22,100	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
13535310	408900	Miscellaneous Revenue	\$22,100.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
67981800	519500	Engineering	\$385,000.00	
67981800	519900	Other Professional Services	\$50,000.00	
67981800	509700	Contingency	\$247,500.00	
67981800	558100	Construction Costs	\$2,465,500.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
67038180	409100	Loan Proceeds	\$3,148,000.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11142600	535100	Maint Repair Buildings and Grounds	\$100,000.00	
21142600	582097	Transfer to General Fund	\$100,000.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034260	409619	Transfer from Capital Reserve	\$100,000.00	
21034260	409900	Fund Balance Appropriated	\$100,000.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
16145000	535300	Maint/Repair Vehicles	\$89,841.00	

<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
16134500	403611	DHHS Cares Act	\$89,841.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551600	512100	Salaries	\$9,383.00	
12551600	518100	FICA	\$582.00	
12551600	518120	Medicare FICA	\$137.00	
12551600	518200	Retirement	\$710.00	
12551600	518300	Group Insurance	\$1,610.00	
12551600	518400	Dental Insurance	\$59.00	
12551600	518901	401K	\$705.00	
12551600	523902	Medical Service PVT Vaccines	\$7,230.00	
12551600	526201	Department Supplies Equipment	\$13,000.00	
12551600	526200	Department Supplies	\$50.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535160	404000	State Assistance	\$33,466.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
025588000	526200	Nutrition – Dept Supplies	\$4,950.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
02035880	408900	Nutrition – Misc Revenue	\$4,950.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
02558670	526200	Home Repairs – Dept Supplies	\$162.00	
02558670	526201	Home Repairs – Dept Supplies - Equi	\$3,144.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
02035867	408900	Home Repairs – Misc Revenue	\$3,306.00	
<b><u>EXPENDITURE</u></b>				
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
02558680	526200	Senior Center – Dept Supplies	\$2,175.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
02035868	408401	Senior Center – Donations	\$2,175.00	

<b><u>EXPENDITURE</u></b>		Aging		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
02558680	526200	Senior Center – Dept Supplies	\$2,175.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
02035868	408401	Senior Center – Donations	\$2,175.00	
<b><u>EXPENDITURE</u></b>		Library		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11761100	544200	Cultural Programming	\$800.00	
<b><u>REVENUE</u></b>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11036110	408900	Misc. Revenue	\$800.00	

**Consent Agenda (Board of Health)**

- k. Approved the Electronic Health Imaging Policy
- l. Approved the Health Advisory Committee Operating Policy
- m. Approved the Health Advisory Committee Conflict of Interest Policy
- n. Approved the Sampson County Health Department Fiscal Policy

**Item 6: Board Information (Board of Health)**

The following item were provided to the Board as information only.

- a. Health Advisory Board Minutes, September 21, 2020
- b. Dangerous Dog Appeal Hearing Minutes, September 29, 2020

**Item 7: County Manager’s Report**

County Manager Ed Causey reminded the Board that the annual audit was being completed and submitted to the Local Government Commission, and that staff would present it in January 2021. He also mentioned the Monday, January 14, 2020 meeting with ADW Architects regarding the 911 and Emergency Services Facility.

**Item 8: Public Comment Period**

Mattie Murphy: Good evening. I’m Mattie Murphy and I am here in reference to a letter that I received from the Sampson County Tax Office, dated October 28<sup>th</sup>. And I was hoping that you all would have a copy to look at because I had earmarked it Exhibit A. It stated that they were going to send everybody that owed delinquent taxes to the

North Carolina Internal Revenue. I'm not questioning the delinquent taxes. I am questioning the timing of the letter, when the nation, and this county and every other county is in a crisis. And I stand here tonight to represent a group of people that are low income people, people that are at or below poverty level, people with one income, people who once upon a time had two incomes but now no income. I'm not asking you to waive the taxes, because everybody has got to pay taxes if you want your property. But I was asking if this letter could be waived or if it has not already been sent to internal revenue, if you could maybe hold off on it until the new fiscal year. You know, everybody pays taxes and I know you say some people has paid their taxes, but just because I drive a fine car, or live in a big house doesn't necessarily mean I'm where I'm supposed to be. And I just think people are struggling now. As a matter of fact, I know they are, especially the senior population. That's who I deal with, that's who I work with. I know the cries of them. I know the fears of them. And now with the pandemic and isolation everybody is fearful. So that's my main concern being here, and I was hoping that everybody would be able to see that letter and see my response to the letter.

Ms. Murphy noted that she had spoken to a Tax Office employee, County Manager Ed Causey, and her commissioner prior to attending the meeting. She then asked if she should return to the Board for further guidance. The Board directed Ms. Murphy to the Tax Department.

### **Recess to Reconvene**

Upon a motion made by Vice Chairperson Sue Lee and seconded by Commissioner Godwin, the Board voted unanimously to recess to reconvene on December 14, 2020 for the ADW Architect's presentation.

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Clark H. Wooten, Chairman

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Susan J. Holder, Clerk to the Board



The Sampson County Board of Commissioners convened for a recessed meeting at 3:00 p.m. on Monday, December 14, 2020. Members present: Chairman Clark Wooten, Vice Chairperson Sue Lee, and Commissioners Thaddeus Godwin and Lethia Lee. Absent: Jerol Kivett.

Chairman Wooten called the meeting to order and acknowledged Vice Chairperson Lee who provided the invocation and then led the Pledge of Allegiance. Upon a motion made by Chairman Wooten and seconded by Commissioner Godwin, the Board voted to unanimously approve the agenda with the following change: Item 1 was changed to have action required.

**Item 1: REVIEW OF 911 & EMERGENCY SERVICES FACILITIES PLANS**

County Manager Ed Causey presented members of the ADW Architectural team and IT consultants from Mission Critical Partners, who then made the presentation and reviewed the final plans for the 911 & Emergency Services Facilities, providing the Board opportunity to review the plans and have questions addressed. Upon a motion made by Commissioner Godwin and seconded by Vice Chairperson Sue Lee, the Board voted unanimously to approve the final plans as presented, to authorize staff to advertise bids and to submit a Local Government Commission application for financing.

**Item 2: Approval of Budget Amendment**

Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to approve the following budget amendment as submitted:

<u>EXPENDITURE</u>		Sheriff		
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100	529900	Misc. Expenses	\$5,000.00	
<u>REVENUE</u>				
<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	402603	Federal Assets Revenue	\$5,000.00	

**Adjournment**

Upon a motion made by Commissioner Godwin and seconded by Commissioner Lethia Lee, the Board voted unanimously to adjourn.

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Clark H. Wooten, Chairman

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Susan J. Holder, Clerk to the Board

SAMPSON COUNTY  
AGRI-EXPOSITION  
C E N T E R

25 November 2020

TO: Sampson County Board of Commissioners  
Ed Causey, County Manager  
Susan Holder, Assistant County Manager  
David Clack, Chief Financial Officer

FROM: Ray Jordan, Executive Director 

SUBJECT: Destroying Old Files

Please accept this request for approval to destroy the following old files.

- A. Rental Contracts/Lease Agreements with Clients for the following years:  
2012-2013, and 2013-2014
- B. Paid Invoice Files for the following years: 2012-2013, and 2013-2014
- C. Sampson CenterStage Invoices and Documents: 2012-2013, and 2013-2014

The exception to what would be destroyed includes records concerning the following information: Fire Marshall Inspections, Fire Alarm Inspections, HVAC-Maintenance Records and information relating to the history of the facility and of the Sampson CenterStage Performing Arts Series.

This would leave the following files on hand: 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020; as well as the current year 2020-2021. (Please note that Lease Agreements for the years beginning 2003 are stored on computer and will not be destroyed.)

STATE OF NORTH CAROLINA

LEASE AGREEMENT

COUNTY OF SAMPSON

**THIS LEASE AGREEMENT** (“Agreement”) is made and entered into effective the 1st day of December, 2020 by and between **SAMPSON COUNTY** (the “County”), a body corporate and politic and a political subdivision of the State of North Carolina with a principal office located at 406 County Complex Road, Building C, Suite 110, Clinton, North Carolina 28328, and **KENNETH MAC SUTTON** (“Sutton”), a natural person whose address is 2246 Indian Town Road, Clinton, North Carolina 28328. The County and Sutton may be referred to at times herein individually as a “Party” and collectively as the “Parties.”

1. **Demise and Property.** The County leases to Sutton, to occupy and use for the cultivation of crops, certain real property more particularly described as follows and hereinafter referred to as the “Leased Premises”:

Being that tract or parcel of land containing **8.86 acres**, more or less, and lying and being in North Clinton Township, Sampson County, North Carolina and being more particularly described Tract No. 2 on the survey map entitled, “Sampson County ‘Britt Property,’” and recorded in Map Book 53 at Page 77 of the Sampson County Registry, a copy of said Map being attached hereto and incorporated herein by reference.

2. **Term and Notice to Quit.** The term of this lease shall run for a period of one (1) year, to commence on December 1, 2020 (the “Commencement Date”) and terminate on November 30, 2021 (the “Termination Date”). This Agreement may not be renewed by the parties. Any subsequent agreement by the Parties for the lease of the above-described property shall require the execution of a new lease agreement. The Parties stipulate and agree that the County has hereby given Sutton notice to quit the property upon the termination of the lease term above, and no further notice to quit shall be required.
3. **Rent.** Sutton agrees and covenants to pay the County as rent the sum of \$886.00 for the Leased Premises, to be paid in one (1) lump sum upon the execution of this Agreement. In the event that Sutton fails to pay the rent within thirty (30) days of the execution of this Agreement, Sutton shall pay to the County a late charge equal to 5.0% of the amount due.
4. **Lien on Crops.** Pursuant to N.C. Gen. Stat. § 42-15, any and all crops raised on the Leased Premises shall be deemed and held to be vested in possession of the County and its assigns at all times until the rent identified herein is paid and until all the provisions set forth in this Agreement have been performed by Sutton or damages in lieu thereof have been paid to the County by Sutton to the County’s satisfaction. This lien shall be preferred to all other liens, and the County and its assigns shall be entitled, against Sutton or his assigns who remove(s) the crop or any part thereof from the Leased Premises without the consent of the County or its

assigns or any other person who may get possession of said crop or any part thereof to the remedies given in an action upon a claim for delivery of personal property.

The provisions of Section 4 of this Agreement shall survive termination or expiration of hereof, regardless of the cause giving rise to termination or expiration

5. **Permitted Uses.** The Leased Premises is to be used by Sutton only for the cultivation of crops, excluding hemp.

6. **Prohibited Uses.**

6.1 Sutton and any person or entity acting on Sutton's behalf shall not, without the prior written consent of the County, add fencing, hoop houses, pens, barns, or other structures or alterations to the Leased Premises. The specific location of any proposed fencing, structure, or alteration must be approved by the County in writing. Any fencing, structure, or alteration constructed on or made to the Leased Premises shall remain the property of the County upon the termination of this Agreement.

6.2 Sutton and any person or entity acting on Sutton's behalf shall not improperly use or install any Hazardous Material on the Leased Premises; violate any Environmental Laws relating to or affecting the Leased Premises; use the Leased Premises to generate, manufacture, transport, treat, store, handle, dispose, or process Hazardous Materials; cause or permit the improper installation of Hazardous Materials on the Leased Premises or a release of Hazardous Materials on the Leased Premises; and shall at all times comply with an ensure compliance by all parties with all applicable Environmental Laws.

"Hazardous Materials", as used herein, shall include, but shall not be limited to, any chemical, material, substance or other matter of any kind whatsoever which is prohibited, limited, or regulated by any federal, state, county, regional, or local authority or legislation, regulation, or order, including, without limitation, the Federal Resource Conservation and Recovery Act, 42 U.S.C. § 6901, et seq., the Federal Comprehensive Environmental Response Compensation and Liability Act of 1980, as amended, 42 U.S.C. § 9601, et seq., the regulations promulgated from time to time thereunder, environmental laws administered by the Environmental Protection Agency and laws, regulations, and orders of the State of North Carolina, the North Carolina Department of Environmental Quality, or any other governmental organization or agency having jurisdiction over the Leased Premises.

"Environmental Laws", as used herein, shall mean, all federal, state, and local laws, regulations, and other provisions having the force or effect of law, all judicial and administrative orders and determinations, all contractual obligations, and all common law concerning public health and

safety, worker health and safety, pollution, or protection of the environment, including all those relating to the presence, use, production, generation, handling, transportation, treatment, storage, disposal, distribution, labeling, testing, processing, discharge, release, threatened release, control, exposure to, or cleanup of any Hazardous Materials.

The provisions of Section 6 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration

**7. Covenants.**

7.1 County Covenants. The County covenants to allow Sutton full use of the Leased Premises for the Permitted Uses beginning on the Commencement Date and ending on the Termination Date.

7.2 Sutton Covenants. Sutton covenants as follows:

- a. To comply with all the terms and provisions of this Agreement;
- b. To pay all amounts payable to the County hereunder;
- c. To use the Leased Premises only for the Permitted Uses or any purpose for which the County gives written permission;
- d. Never to use the Leased Premises for any Prohibited Uses;
- e. To comply with all present and future laws, regulations, and orders relating to the occupation and use of the Leased Premises;
- f. To comply with all federal, state, and local laws, regulations, ordinances, decrees, and rulings in connection with the use of the Leased Premises and any activities conducted thereon;
- g. To permit the County to enter the Leased Premises at any time outside normal business hours in case of an emergency and otherwise during normal business hours where such will not unreasonably disturb or interfere with Sutton's use of the Leased Premises or operation of its business, to examine, inspect, survey, or test the Leased Premises, exhibit the Leased Premises to prospective lessees or purchasers, and for any other reasonable purpose.

The provisions of Section 7.2 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration.

8. **Taxes.** Sutton shall not be responsible for any *ad valorem* real property taxes owed on the Leased Premises.
9. **Utilities.** The Parties stipulate and agree that Sutton's use of the Leased Premises will not require the use of electricity or other utility services.
10. **Care and Surrender of the Leased Premises.** Sutton shall commit no waste on the Leased Premises. Upon any termination of this Agreement, Sutton shall surrender possession of the Leased Premises, without notice, in as good condition as at the Commencement Date, reasonable wear and tear and casualty beyond Sutton's control being excepted. Sutton shall be responsible for any environmental clean-up required by the proper authorities, which contamination resulted from Sutton's activities.

The provisions of Section 10 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration.

11. **Entry by the County.** The County, its agents, and representatives may, at any reasonable time, enter the Leased Premises for the purpose of inspecting, examining, and repairing the property, surveying, or conducting testing on the Leased Premises; provided, however, that, in so doing, the County, its agents and representatives will endeavor to avoid interfering with the use and occupancy of the Leased Premises by Sutton.
12. **Indemnity.** Sutton shall indemnify the County and its employees, officers, elected officials, and agents against, and hold the same harmless from, all claims, demands, and/or causes of action, including, without limitation, all reasonable expenses of the County incident to such proceedings, for injury to, or death of any person, or loss of, or damage to, any property, where such claims, demands, and/or causes of action are not caused by the negligence, omission, intentional act or breach of contractual duty of or by the County or its employees. Sutton's agreement to indemnify the County must include, but not be limited to, all claims, demands, and/or causes of action, including all reasonable expenses of the County, arising from any Hazardous Material or other waste generated by Sutton.

The provisions of Section 12 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration.

13. **Liens.** Sutton must keep the Leased Premises free from any liens arising from any labor performed by or on behalf of, or materials furnished to Sutton, or other obligations incident to his use or occupancy. If any lien attaches, and the same is not released by payment, bond, or otherwise, within twenty (20) days after the County notifies Sutton thereof, the County has the option to discharge the same and terminate Sutton's lease, and Sutton shall reimburse the County within thirty (30) days of notification by the County.

The provisions of Section 13 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration.

14. **Insurance.** Sutton shall obtain and keep in effect general liability insurance against any and all claims for personal injury or property damage occurring in or upon the Leased Premises during the term of the Agreement. Sutton shall also be responsible for obtaining insurance on any crops cultivated on the Leased Premises.
15. **Fire and Casualty.** The County shall not be responsible for any damage to the crops or other property of Sutton that may be caused by fire or other casualty. In the event that the Leased Premises is rendered totally or partially untenable by fire or casualty, the County shall be under no obligation to repair or restore the Leased Premises.
16. **Assignment and Subletting.** Sutton may not assign or sublet this Agreement without the County's written consent, which may be withheld in the County's sole discretion.
17. **Minerals.** Nothing in this Lease confers upon Sutton the right to any minerals or other resources underlying the Leased Premises.
18. **Forfeiture for Noncompliance.** If Sutton shall neglect to perform any matter or thing herein agreed to be done and performed by Sutton, and shall remain in default thereof for a period of thirty (30) days after actual notice from the County calling attention to such default, the County may declare Sutton's lease terminated and canceled and take possession of the Leased Premises without prejudice to any other legal remedy the County may have on account of such default. In the event that the County shall have to institute a suit to collect any unpaid rent due under this Agreement, the County shall be entitled to recover a reasonable attorney's fee which shall be not more than fifteen (15%) percent of the rent so recovered by the County from Sutton or any guarantor of this Agreement.
19. **Bankruptcy and Insolvency.** It is expressly agreed that if at any time during the term of this Agreement, Sutton should be adjudged bankrupt or insolvent by a court of competent jurisdiction, the County may at its option declare this Agreement terminated and canceled and take possession of the leased premises.
20. **Non-Waiver.** No prior indulgence, waiver, election or non-election by the County under this Agreement shall effect the County's right to declare a breach of this Agreement in the future or effect Sutton's duties and liabilities hereunder.
21. **Binding Nature.** The terms, covenants, agreements, conditions and undertakings contained in this Agreement shall be binding upon and shall inure to the benefit of the heirs, successors in interest and assigns of the Parties.

22. **Entire Agreement, Modification, and Severability.** This Agreement, its Exhibits, and any Addenda contain the entire agreement between the Parties, and no representations, inducements, promises or agreements, oral or otherwise, entered into prior to the execution of this Agreement will alter the covenants, agreements and undertakings set forth herein. This Agreement shall not be modified in any manner, except by an instrument in writing executed by the Parties. If any term or provision of this Agreement or its application to any person or circumstance is invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, is not affected and each term and provision of this Agreement is valid and be enforceable to the fullest extent permitted by law.

23. **Relationship of the Parties.** It is stipulated and agreed that this Agreement shall not be construed as creating any partnership or other relationship between the parties other than that of landlord and tenant. Sutton shall assume all legal and financial responsibility for taxes (other than *ad valorem* real property taxes on the Leased Premises), FICA, employee fringe benefits, workers' compensation, employee insurance, minimum wage requirements, overtime and other expenses and agrees to indemnify, save and hold the County, its elected officials, officers, agents, and employees harmless from and against any and all losses, costs (including attorney's fees), and damage of any kind related to such matters.

The provisions of Section 23 of this Agreement shall survive termination or expiration hereof, regardless of the cause giving rise to termination or expiration.

24. **Choice of Law and Forum Selection.** This Agreement shall be governed by and construed under the laws of the State of North Carolina. The exclusive venue for any litigation arising out of this Agreement shall be in the General Court of Justice of Sampson County, North Carolina.

The provisions of Section 24 of this Agreement shall survive termination or expiration of this Agreement, regardless of the cause giving rise to termination or expiration.

25. **Headings.** The headings in this Agreement are for ease of reference only and shall not affect the interpretation of the provisions hereof.

**THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK.**



**IN WITNESS WHEREOF**, the Parties have executed this Agreement in duplicate originals, one of which is retained by each of the parties, the day and year first above written.

**LANDLORD**

SAMPSON COUNTY

By: \_\_\_\_\_  
Edwin W. Causey,  
County Manager

ATTEST:

\_\_\_\_\_  
Susan J. Holder,  
Clerk to the Sampson County Board of Commissioners

**TENANT**

\_\_\_\_\_  
Kenneth Mac Sutton

**RESOLUTION OF THE SAMPSON COUNTY BOARD OF COMMISSIONERS**

**WHEREAS**, Kimberly S. Phillips did sign and deliver to Sampson County a promissory note and deed of trust in connection with the Sampson County Down Payment Assistance Program; and

**WHEREAS**, all conditions of the note and deed of trust have been satisfied and the deed of trust should be satisfied of record with the Sampson County Register of Deeds and thereby discharged pursuant to N.C. Gen. Stat. §§ 45-36.10 and 45-37;

**NOW, THEREFORE, BE IT RESOLVED** that Clark H. Wooten, Chair of the Sampson County Board of Commissioners, is hereby authorized to execute on behalf of Sampson County the Satisfaction of Security Instrument attached hereto and incorporated herein by reference.

**ADOPTED**, this the 4th day of January, 2021.

---

CLARK H. WOOTEN, Chair,  
Sampson County Board of Commissioners

**ATTEST:**

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SUSAN J. HOLDER,  
Clerk to the Sampson County Board of Commissioners

**This instrument prepared by:** W. Joel Starling, Jr., Sampson County Attorney  
**Return after recording to:** Sampson County Finance Department  
406 County Complex Road, Suite 120  
Clinton, North Carolina 28328

**NORTH CAROLINA**

**SAMPSON COUNTY**

**SATISFACTION OF SECURITY INSTRUMENT**  
**N.C. Gen. Stat. §§ 45-36.10 and 45-37(a)(7)**

Sampson County is the original secured creditor and is the current owner of the indebtedness secured by the security instrument identified as follows:

Type of Security Instrument:	Deed of Trust
Original Grantor(s):	Kimberly S. Phillips
Original Trustee(s):	Ted B. Lockerman
Recording Data:	The Deed of Trust is recorded in Book 1330 at Page 741 in the office of the Register of Deeds for Sampson County, North Carolina.

This Satisfaction terminates the effectiveness of the security instrument, and Sampson County as the secured party asks that this Satisfaction be recorded and the security instrument be cancelled of record.

Date: January 4, 2021

**SAMPSON COUNTY**

Affix Seal

By: \_\_\_\_\_  
CLARK H. WOOTEN, Chairman,  
Sampson County Board of Commissioners

**ATTEST:**

\_\_\_\_\_  
SUSAN J. HOLDER, Clerk,  
Sampson County Board of Commissioners

\*\*\*\*\*

**NORTH CAROLINA**

**SAMPSON COUNTY**

I, \_\_\_\_\_, a Notary Public of the State and County aforesaid, certify that Susan J. Holder personally came before me this day and acknowledged that she is the Clerk to the Board of Commissioners of Sampson County, and that by authority duly given and as the act of Sampson County, the foregoing Satisfaction of Security Instrument was signed in its name by the Chairman of its Board of Commissioners, sealed with its official seal, and attested by herself as the Clerk to the Board of Commissioners.

Witness my hand and official seal, this the \_\_\_\_\_ day of January, 2021.

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires: \_\_\_\_\_

Program Funding

Request Application



United Way of Sampson County



Sponsoring Agency: Sampson County Health Department

Program Name: Sampson County Breast and Cervical Cancer Awareness and Outreach Program

Mailing Address: 360 County Complex Rd., Suite 200, Clinton, NC 28328

Phone/email: 910-592-1131 ext. 4971 / wrobinson@sampsonnc.com

Funding Request for 2021 Program Funding \$ 7,000.00

CERTIFICATION

The requested amount herein was considered and approved for submission by the

Sampson County Health Department Board of Directors at a meeting on January 4, 2021  
 (Sponsoring Agency) (date)

Our fiscal year is July 1, 2021 to June 30, 2022  
 (date) (date)

Management and the Board of Directors have read and are prepared to discuss this Funding Request.

We acknowledge that funds allocated by United Way are contributed dollars and that fair and full disclosure is required in the completion of this Funding Request Application and all other requested information.

Wanda Robinson  
Executive Director ~ Name

Mr. Clark Wooten  
Board President or Authorized person Name

\_\_\_\_\_  
Volunteer Title

\_\_\_\_\_  
Signature - Executive Director

\_\_\_\_\_  
Signature ~ Board President or Authorized Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

REQUIRED: Specific use of UWSC funding. (Use only space provided)

The Sampson County Health Department is a non-profit, public agency that seeks to provide care for the indigent residents of Sampson County. The health department is dedicated to ensuring that each man, woman, and child who resides in Sampson County has the highest possible health status and is an equal opportunity provider. Traditionally, the focus of public health has always been the prevention of disease and the education of citizens on health issues. Today, our role has expanded to include community health assessments and the provision of other needed community services.

According to Sampson County's 2019 Community Health Assessment, cancer has remained among the top three leading causes of death over the last decade. This is why the Breast and Cervical Cancer Control Program (BCCCP) Advisory Board is adamant about educating Sampson County residents regarding the importance of early detection and treatment of breast and cervical cancer. BCCCP is based in the health department and offers services to 40-64 year old minority females who are uninsured or under-insured and need assistance in obtaining basic preventive health services, such as a breast exam, pap smear, and a screening mammogram. This population is difficult to reach and may not seek care due to lack of education and the inability to pay for services.

United Way funds are requested to provide financial resources for the Breast and Cervical Cancer Control Program Advisory Board for the purpose of recruiting and educating minority females and to provide mammograms and pap smears to women who qualify for the program once state funds are depleted and to promote public awareness.

The Breast and Cervical Cancer Control Program Advisory Board will continue to campaign year round. The campaign will consist of public services announcements, health fairs, pink and teal ribbon campaigns, faith-based presentations, community presentations and the annual BCCCP Rally. United Way funds will be used to provide mammograms and follow-up procedures (ultrasounds and biopsies) as needed in the BCCCP program. The requested amount is pertinent to the BCCCP Program due to diagnostic procedures, such as ultrasounds and biopsies that further exhaust state funding.

## Organization's Governance & Oversight

Organizations *not currently* receiving UWSC funding *must* complete the following.

### Board Meetings

1. How many meetings were scheduled during the last fiscal year?
2. How many times did the Board meet during the last fiscal year?
3. At how many of the Board meetings did you have a quorum during the last fiscal year?
4. Are detailed reports of agency activities provided to the board on a regular basis? Yes  
No

### Current Demographics of Board of Directors

Male		Black	
Female		White	
Hispanic		Other	

### Fiscal Oversight

1. Briefly describe the system used for safeguarding against unauthorized or improper disbursement of funds, (i.e. two signatures required on checks).

### National/State Affiliations

1. Are you nationally and/or state affiliated? (Y / N)?
2. Does the organization adhere to national standards?

	YES		NO
	YES		NO

Please briefly describe those national standards.

## ORGANIZATION OVERVIEW

Organizations *not currently* receiving UWSC funding *must* complete the following.

1. Describe the organization's mission.

2. List any organizations or programs with whom your organization has collaborated to provide joint programming, and briefly describe the type(s) of collaboration ( co-sponsorship of events, seminars, community issues, etc.) and the results of those collaborations.

5. Does the organization employ paid staff?

<input type="checkbox"/>	YES
<input type="checkbox"/>	YES

<input type="checkbox"/>	NO
<input type="checkbox"/>	NO

6. Does the organization have job descriptions for all staff?



## PROGRAM OVERVIEW

Sampson County Breast and Cervical Cancer Awareness and Outreach Program

**Program Name:**

Sabrina Pope, Chair / Wanda Robinson, Co-Chair

**Program Director's name:**

### 1. Provide a *brief* program description and goals.

The Breast and Cervical Cancer Outreach Program is co-sponsored by the Sampson County Health Department and the Sampson County Breast and Cervical Cancer Control Program Advisory Board. This Board is a group of volunteers whose primary goal is to recruit and educate women on breast and cervical cancer and the importance of early detection and treatment.

The BCCCP Board's secondary goal is to provide health care access by obtaining funding to provide mammograms and diagnostic procedures (ultrasounds and biopsies) as needed for females that qualify for the program.

### 2. What social/human welfare issue(s) does this program address?

The Breast and Cervical Cancer Control Program and the outreach campaign addresses breast and cervical cancer. The American Cancer Society estimated that in 2020 approximately 276,480 new cases of invasive breast cancer will be diagnosed in women, and approximately 42,170 women will die from breast cancer. Breast cancer is the most common cancer among women in United States, other than skin cancer. It is the second leading cause of cancer death in women, after lung cancer.

In addition to addressing breast cancer, Sampson County Breast and Cervical Cancer Control Program (BCCCP) Advisory Board is also focused on cervical cancer. The American Cancer Society estimated that in 2020, approximately 13,800 new cases of invasive cervical cancer will be diagnosed, and approximately 4,290 women will die from cervical cancer. According to the Centers for Disease Control and Prevention (2020), research shows that cervical cancer is highly preventable with routine pap screenings as recommended. Screenings help prevent the disease by finding precancerous lesions so they can be treated before they become cancerous. Regular, routine screening for cervical and breast cancers also helps find these diseases at an early, often highly treatable stage.

### 3. What is the program's targeted population, capacity, and number of people to be served? Is it at capacity?

The target population is 40-64 year old minority females. Sampson County's total population has been estimated to be 63,561 with 50.9% of the population being female (US Census Bureau, 2018 American Community Survey 5-Year Estimates). For fiscal year 2019-2020, our outreach campaigns reached 1,900+ residents and provided 37 mammograms using United Way funds. We were able to reach minority women with a focus on African-American and Hispanic women at various health fairs including, but not limited to, Unity in the Community in Harrells; Smithfield-Clinton Plant Health Fair; Annual Farmworker Festival in Newton Grove; and Latino Town Hall Meeting in Clinton. We also reached the target population through the BCCCP Advisory Board website and newspaper articles. The costs of the mammograms ranged from \$130.31 to \$161.94, depending on the type of mammogram needed. For fiscal year 2020-2021, it is the BCCCP Board's hope to reach 2,100+ Sampsonians with outreach campaigns and to provide 25-30 mammograms. United Way funding will help supplement the increased cost of the diagnostic test such as evaluation and biopsy of breast mass.

### 4. Do you have a waiting list for this program? If so, how many are on the waiting list, and what is the expected waiting time before your program will be able to provide services to them?

Currently there is not a waiting list; however, once state and federal funds are depleted for services, usually in the month of March, a waiting list will exist. United Way funds are normally used to fill in the gap during the waiting period until the new fiscal year begins in July.

5. What are the eligibility requirements for participating in this program?

To be eligible for the BCCCP program, women must be 40-64 years old and have a gross family income at or below 250% of the federal poverty level based on family size. Other eligibility requirements include being uninsured, underinsured or without a source of health care.

6. What fees are charged for services, and what percent of participants pay fees?

There is no fee for anyone that meets the eligibility requirements.

7. What is the long range plan for insuring financial stability for the program?

The Breast and Cervical Cancer Control Program Advisory Board plans to continue to actively seek grants and other funding sources for this program until every uninsured individual has comprehensive health insurance.

8. What impact would UWSC funding have on this program's outcomes?

United Way funds enhance the program by providing funding for patient services. Patients will be placed on a waiting list if UWSC funds are not provided. For fiscal year 2020-2021, the cost of mammograms is anticipated to remain the same and will range from \$184.45 to \$215.26 depending on the type of mammogram needed, however, the program has no control should there be an increase in cost. The Health Department reimburses using the Medicare rate, which means if there is an increase in cost, there could also be a decrease in the number of mammograms that can be provided annually. With the funding requested, the Breast and Cervical Cancer Control Program Advisory Board and Health Department would be able to sustain the number of mammograms provided by United Way.

9. To what extent are volunteers utilized in this program?

The Breast and Cervical Cancer Control Program (BCCCP) Advisory Board is completely a volunteer group that is dedicated to planning and implementing the Annual Breast Cancer Rally and conducting the post-event and outreach evaluations. The BCCCP Advisory Board serves as a resource to the community, provides outreach, and communicates and advocates for breast and cervical cancer education. The volunteer advisory board promotes the Buddy System, solicits for members, and organizes activities and presentations.

10. Are reference/background checks complete on all volunteers?  YES  NO

11. What type of training do volunteers receive? Are they evaluated on a regular basis?

Training is provided by health department staff and members of the Breast and Cervical Cancer Control Program Advisory Board to new members and by health department staff and/or advisory board members as needed.

# MEASURING PROGRAM EFFECTIVENESS

## OUTCOMES LOGIC MODEL

**PROGRAM  
NAME**

Sampson County Breast and Cervical Cancer Awareness and Outreach Program

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Please submit a logic model for the program for which UWSC funding is being requested. **Do Not** report on program outcomes in this model. Present in narrative format.

INPUTS	ACTIVITIES	OUTPUTS
1. Public Awareness Campaign and Outreach	1. Media campaign • Newspaper articles, flyer distribution, faith-based and community presentations, health fairs, breast and cervical cancer displays and Facebook announcements to reach target population. • Newspaper articles, displays, presentations during October, Breast Cancer Awareness Month, and January, Cervical Cancer Awareness Month.	1. Increase knowledge among 2,100 minority county residents.
2. Annual BCCCP Health Fair and Rally	2. Education • Presentations and health fairs at venues such as the Annual Farmworker Festival-Newton Grove, Smithfield-Clinton Plant, and Unity in the Community-Harrells offered by the Sampson County Health Department and BCCCP Advisory Board staff to reach target population.  • Distribution of Breast & Cervical Cancer Awareness ribbons to various churches, public/ private agencies and civic groups throughout the county to reach target population.  • Breast Cancer Rally and Health Fair held in October, which is designated as Breast Cancer Awareness Month to reach target population.	2. Increase number of pap smears and mammograms.
3. Access to Health Care.	3. Provide 25-30 mammograms and diagnostic procedures (ultrasounds and biopsies) for women eligible through the BCCCP program.	3. BCCCP eligible women will receive mammograms and diagnostic procedures (ultrasounds and biopsies) without a barrier to care.



## MEASURING PROGRAM EFFECTIVENESS OUTCOMES FRAMEWORK

**PROGRAM  
NAME:**

Sampson County Breast and Cervical Cancer Awareness and Outreach Program

Complete an outcome measurement framework for the program for which UWSC funding is being requested.

OUTCOMES	INDICATORS	DATA SOURCE	DATA COLLECTION METHOD
1. Newspaper articles (2), flyer distribution (200), faith-based and community presentations/health fairs (1,900+ participants), health fairs (10), and Facebook announcements (10) to increase breast and cervical cancer awareness among target population. Pink Ribbon Campaign (240 pink ribbons) distributed ribbons to local churches/organizations.	1. Increase the number of clients requesting appointments for BCCCP clinic and increase in number of BCCCP Advisory Board Members and volunteers.	1. Appointment system.	1. Appointment system.
2. 1,900+ participants in rally, health fairs, and presentations and reported increase from target population in knowledge on the importance of early detection and treatment for breast and cervical cancer.	2. Increase in number of attendance at annual rally, health fairs and community presentations.	2. Sign in sheets at annual rally, presentations, and health fairs. Evaluation forms after the rally, health fairs and community presentations.	2. Sign in sheets at annual rally, presentations, and health fairs. Evaluation forms after the rally, health fairs and community presentations.
3. 25-30 eligible clients receive mammograms and diagnostic procedures (ultrasounds and biopsies) as needed through BCCCP clinic.	3. Increase in the number of clients requesting appointments	3. Appointment system	3. Appointment system

## OUTCOMES MEASUREMENT RESULTS

Sampson County Breast and Cervical Cancer Awareness and Outreach Program

**Program Name:** \_\_\_\_\_

1. Viewing your outcomes as your program's goals, how many participants do you estimate will achieve the outcome results that you have targeted for the funding cycle requested?

BCCCP's priority population is minorities with a focus on African-American and Hispanic women. Based on previous program evaluations, it is estimated that approximately 100 participants will attend the annual rally and funding will be provided for 25-30 mammograms and follow-up procedures (ultrasounds and biopsies) as needed. At least 2,100 members of our target audience will be reached through flyers, faith-based presentations, community presentations, health fairs and the media.

2. How often do you measure this program's outcome results? (Daily, Monthly, Quarterly, Semi-Annually, etc)

Program outcomes and outreach activities are evaluated on a monthly basis during BCCCP Advisory Board meetings and after the annual Breast Cancer Awareness Rally.

3. Who is responsible for implementing, collecting, and reviewing the outcomes/program effectiveness information for this program? (i.e. Committee, individuals with specific responsibilities, etc.)

The Sampson County BCCCP Program Coordinator, Nursing Director, and Health Director are responsible for evaluating program requirements and outcomes. The BCCCP Advisory Board and Health Department evaluate the efforts of the outreach campaigns and the annual rally.

4. What level of involvement does the Board of Directors have in the process of program outcome measurements and implementation?

Data is assimilated and reported to the BCCCP Advisory Board, Sampson County Board of Health, and the Sampson County Board of County Commissioners.

5. What changes have been planned or made to the program as a result of the outcome measurements?

The Advisory Board has been able to increase promotion for the program and target the minority and hard to reach populations, such as the African American, Latino and Native American communities to encourage participation in the program. In addition, 25-30 women will receive mammograms. Due to the lack of adequate state funding United Way funds will be utilized in providing mammograms and diagnostic procedures such as ultrasounds and biopsies for BCCCP eligible women.



Program Name: Sampson County Breast & Cervical Awareness & Outreach P

	Actual 2020	Projected 2021	Program Variance	Comments
	Program Budget	Program Budget		
<b>DIRECT EXPENSES</b>				
1 Salaries ( list positions on attached sheet)	\$2,486	\$2,486	\$0	
2 Employee Benefits	\$801	\$801	\$0	retirement, medical & dental insurance, 401k, FICA and Medicare FICA
3 Payroll Taxes	\$192	\$192	\$0	
4 Property and other Taxes			\$0	
5 Advertising			\$0	
6 Professional Fees & Contracts			\$0	
7 Investment Expenses: (Bank charges, broker fees, etc.)			\$0	
8 Supplies		\$500	\$500	allocated for BCCCP rally if needed
9 Telephone			\$0	
10 Postage & Shipping			\$0	
11 Occupancy (Building and Grounds)			\$0	
12 Utilities (power, water, etc)			\$0	
13 Insurance			\$0	
14 Property & Equipment			\$0	
15 Depreciation			\$0	
16 Rental & Maintenance of Equipment			\$0	
17 Outside Printing			\$0	
18 Public/Private Transportation Fees			\$0	
19 Other Transportation			\$0	
20 Conference and Conventions			\$0	
21 Training	\$0	\$114	\$114	Staff Training
22 Specific Assistance to Individuals			\$0	
23 Organization Dues			\$0	
24 Thrift store operating expenses			\$0	
25 Special Events/Fundraiser/Sales to Public (Cookies, etc)			\$0	
26 Medical Services	\$7,846	\$6,670	-\$1,176	Mammograms, bipsies, readings, etc
27 Medical Services (UW Grant)	\$5,000	\$5,000	\$0	Mammograms and ultasounds
28 Lab Services	\$300	\$352	\$52	
29 Miscellaneous 4: (explain)			\$0	
30 Miscellaneous 5: (explain)			\$0	
31 <b>TOTAL EXPENSES</b>	<b>\$16,625</b>	<b>\$16,115</b>	<b>-\$510</b>	
<b>REVENUE</b>				
32 UW, Sampson County (Include request for projected year)	\$5,000	\$5,000	\$0	
33 Other United Ways			\$0	
34 Other Foundation Grant 1 (explain)			\$0	
35 Other Foundation Grant 2 (explain)			\$0	
36 Other Foundation Grant 3 (explain)			\$0	
37 Other Foundation Grant 4 (explain)			\$0	
38 State Revenue/grants-1	\$11,625	\$11,115	-\$510	
39 State Revenue/grants-2			\$0	
40 Federal Revenue/grants			\$0	
41 County Revenue/grants			\$0	
42 City Revenue/grants			\$0	
43 Thrift Store, retail sales			\$0	
44 Special Events/Fundraiser/Sales to Public (Cookies, etc)			\$0	
45 Membership Dues, parent fees etc			\$0	
46 Program Income: client fees, participant fees etc.			\$0	
47 Investment Income (interest, dividends, gain on sale of assets)			\$0	
48 Endowment Contribution			\$0	
49 Contributions (Restricted & Unrestricted)			\$0	
50 Refunds			\$0	
51 Match Requirements			\$0	
52 Miscellaneous 1: (explain)			\$0	
53 Miscellaneous 2: (explain)			\$0	
54 Miscellaneous 3: (explain)			\$0	
55 Miscellaneous 4: (explain)			\$0	
56 <b>TOTAL REVENUE</b>	<b>\$16,625</b>	<b>\$16,115</b>	<b>-\$510</b>	
57 <b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	





Program Name: **Sampson County Breast & Cervical Awareness & Outreach - Mammograms**

UNDUPLICATED PEOPLE SERVED TOTAL	Actual 2020				Projected 2021			
	Male	Female	Unknown	Total	Male	Female	Unknown	Total
	<b>AGE</b>							
0-12		0		0		0		0
13-18		0		0		0		0
19-45		6		6		7		7
46-64		15		15		16		16
65 +		0		0		0		0
Unknown		0		0		0		0
<b>TOTAL</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>23</b>
<b>RACE/ETHNICITY</b>								
Caucasian		4		4		4		4
Asian		0		0		0		0
African American		7		7		7		7
Hispanic		10		10		11		11
Native American		0		0		0		0
Other		0		0		0		0
Unknown		0		0		0		0
<b>TOTAL</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>22</b>
<b>INCOME</b>								
\$7,500 or less		3		3		4		4
\$7,501 - \$15,000		8		8		8		8
\$15,001 - \$30,000		6		6		6		6
\$30,001 - \$50,000		3		3		4		4
\$50,000 +		1		1		0		0
<b>TOTAL</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>255</b>	<b>21</b>	<b>0</b>	<b>22</b>	<b>22</b>



Program Name: Sampson County Breast & Cervical Cancer Awareness & Outreach - Mammograms

	Staff Position	Salary	Number of Hours Worked/Week
1	20 Volunteers	\$0.00	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
<b>TOTAL</b>	1	\$0.00	0
	Average	\$0.00	#DIV/0!



This tool is provided for completion by each Agency applying for United Way funding in Sampson County. Some of the information may be captured on the full application, however, this form is intended to provide clear, summarized program/impact statements which will not only assist applicant presentations, but will also assist board members as considerations are given and award decisions made. Completion of this form is required as part of your application.

### Introductory Statement

**What is Community Impact?** (as defined by United Way of Sampson County) The *measurable and substantial impact* made in the community by the *effective investment of funds to improve the lives of our residents.*

*With the above impact statement in mind, please complete the following and restrict all responses to the allotted space for each.*

AGENCY NAME: SCHD/BCCCP

COMPLETED BY: Wanda Robinson

DATE: 12/17/20

1. Amount of funding requested? \$7,000.00
2. **For previous/current recipients:** Does your funding request reflect an increase, decrease or no change in relation to prior award? (Requests differing from prior year **must** include an explanation)

The funding request reflects an increase in relation to the prior year award due to diagnostic procedures, such as ultrasounds and biopsies that further exhaust state funding.

3. What high priority need(s) will you address using United Way funds? (education, financial stability, health issues)  
United Way funds will be utilized in providing mammograms and diagnostic procedures such as ultrasounds and biopsies for BCCCP eligible women due to lack of adequate state funding.
4. List the TOTAL anticipated number of individuals that benefit through this project AND the number benefited SPECIFICALLY due to United Way funds. Please include categorical data (such as children, teenagers, adults, elderly, etc.) and how you will address diversity among those served. (*Note: At the conclusion of the United Way funding year, recipients will be asked to complete a final report of actual outcome in comparison to anticipated.*)

During FY 19-20, 43 females ages 40-64 who are uninsured or underinsured and need assistance obtaining basic preventive services such as screening mammograms benefited through the BCCCP clinic. Of those, 37 mammograms were provided to 34 women specifically with United Way funds. During FY 20-21, at least 37 females will be seen through the BCCCP clinic. United Way funds will be used for mammograms and diagnostic procedures (ultrasounds and biopsies) in the BCCCP clinic.

Note: Women of all races/ethnicities are accepted in the BCCCP program with priority given to minority females due to greater risk factors such as heredity, low income, and low healthcare literacy.

5. List two measurable project goals and the anticipated outcome that will be used to gauge the effectiveness of your investment as explained above. (Example: % Increase due to United Way Funds). (*Note: At the conclusion of the United Way funding year, recipients will be asked to complete a final report detailing actual outcomes in comparison to anticipated outcomes.*)
  - 1.) BCCCP eligible women will receive mammograms and diagnostic procedures (ultrasounds and biopsies) without a barrier to care.
  - 2.) Increase the number of women served utilizing United Way funds.

Note: In order for women to utilize United Way funds for mammograms and diagnostic procedures, they are required to come through the BCCCP clinic.

6. Please describe the impact on your project/services if you are not awarded United Way funding?

If we are not awarded United Way funding, there will likely be a gap in services due to unavailable funds. In addition, there will probably be a waiting list due to BCCCP state funds being exhausted.

7. Please describe how your Agency supports our United Way. (for example: Encouraging board members/employees to contribute to the annual campaign, increasing visibility via our logo on all written materials, mentioning our funding in newspaper articles, on social media, etc.)

We support United Way by:

1.) Using the United Way logo and mentioning United Way funding in newspaper articles and on social media in relation to providing mammograms and diagnostic procedures through our BCCCP clinic.

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Form Revised/Effective October 28, 2019

**SAMPSON COUNTY, NORTH CAROLINA**

Annual Financial Report

For the Fiscal Year Ended June 30, 2019

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Positive (Negative)
<b>Veterans</b>			
Salaries and employee benefits		\$ 125,554	
Operations and maintenance		24,590	
Total	\$ 168,853	150,144	\$ 18,709
<b>Youth Needs Task Force</b>			
Salaries and employee benefits		67,409	
Programs		100,429	
Total	191,002	167,838	23,164
<b>Health</b>			
<b>Administration</b>			
Salaries and employee benefits		12,714	
Operations and maintenance		54,343	
Total	119,096	67,057	52,039
<b>Rural Health</b>			
Salaries and employee benefits		36,017	
Operations and maintenance		29,148	
Capital outlay		-	
Total	182,764	65,165	117,599
<b>School Nurse Initiative</b>			
Contracted services		400,000	
Total	400,000	400,000	-
<b>BCCCP Wise Woman</b>			
Salaries and employee benefits		2,000	
Operations and maintenance		-	
Total	7,830	2,000	5,830
<b>Communicable Disease</b>			
Salaries and employee benefits		189,110	
Operations and maintenance		45,989	
Total	335,268	235,099	100,169



**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Positive (Negative)
Adult Services			
Salaries and employee benefits		\$ 18,619	
Operations and maintenance		54,362	
Total	\$ 82,901	72,981	\$ 9,920
Breast and Cervical Cancer			
Salaries and employee benefits		3,474	
Operations and maintenance		8,459	
Total	14,945	11,933	3,012
Immunization			
Salaries and employee benefits		119,182	
Operations and maintenance		88,811	
Total	222,140	207,993	14,147
Maternal Health & Outreach			
Salaries and employee benefits		363,717	
Operations and maintenance		179,060	
Total	602,969	542,777	60,192
Family Planning			
Salaries and employee benefits		281,271	
Operations and maintenance		85,604	
Total	383,138	366,875	16,263
WIC			
Salaries and employee benefits		333,072	
Operations and maintenance		65,564	
Total	399,529	398,636	893
Child Services Coordination			
Salaries and employee benefits		176,284	
Operations and maintenance		19,221	
Total	213,454	195,505	17,949
Pregnancy Care Management			
Salaries and employee benefits		188,736	
Operations and maintenance		34,487	
Total	249,268	223,223	26,045

**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (CONTINUED)  
For the Year Ended June 30, 2019**

	Final Budget	Actual	Variance Positive (Negative)
Child Health			
Salaries and employee benefits		\$ 81,030	
Operations and maintenance		17,869	
Total	\$ 112,414	98,899	\$ 13,515
Environmental Health			
Salaries and employee benefits		446,616	
Operations and maintenance		98,698	
Capital outlay		8,400	
Total	563,201	553,714	9,487
Food and Lodging			
Operations and maintenance		11,065	
Total	11,416	11,065	351
State Bio-Terrorism			
Salaries and employee benefits		38,590	
Operations and maintenance		1,143	
Total	40,937	39,733	1,204
<b>Total Health</b>	<b>3,941,270</b>	<b>3,492,655</b>	<b>448,615</b>
Social Services			
Administration			
Salaries and employee benefits		8,245,453	
Operations and maintenance		1,633,143	
Capital outlay		-	
Total	9,987,489	9,878,596	108,893

## Funding Application Checklist

Submit *ONE (1)* of each item to *ORIGINAL PACKET ONLY* as addendums, 3 hole punched, *NO STAPLES*

Current UWSC Funded Agency	Not Current UWSC Funded Agency	REQUIRED DOCUMENTATION
	<input type="checkbox"/>	501 C (3) IRS tax exemption letter
	<input type="checkbox"/>	NC Department of Revenue tax exemption letter
	<input type="checkbox"/>	NC Solicitation License or exemption letter
	<input type="checkbox"/>	Agency and Program marketing/advertising materials (e.g. brochures)
	<input type="checkbox"/>	Agency By-laws
	<input type="checkbox"/>	Board Approved policy regarding non-discrimination signed by the Board President
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Financial Records Attached in accordance with Audit Policy
<input checked="" type="checkbox"/>	<input type="checkbox"/>	I certify that I have read and understand the Audit Policy
<input checked="" type="checkbox"/>	<input type="checkbox"/>	I certify that I have read and understand the Agreement of Affiliation
<input checked="" type="checkbox"/>	<input type="checkbox"/>	I certify that I have read and understand the Supplemental Fundraising Policy
<input type="checkbox"/>	<input type="checkbox"/>	Supplemental Fundraising Form Attached - if applicable
<input checked="" type="checkbox"/>	<input type="checkbox"/>	List of Board of Directors (include addresses)

NA

<input checked="" type="checkbox"/>	<input type="checkbox"/>	Funding Application Part I
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Funding Application Part II
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Funding Application Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Agency Summary Form
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Audit OR if n/a Most Recent IRS Form 990 OR if n/a Most Recent 6 Months Bank Statements and Include Income Statement and Balance Sheet

AGREEMENT OF AFFILIATION

BETWEEN

Sampson County Health Department

with its office located

360 County Complex Rd, Suite 200 Clinton, NC 28328

(Hereinafter referred to as the Agency)

And

**UNITED WAY OF SAMPSON COUNTY, INC.**

(Hereinafter referred to as United Way)

This agreement is entered into in the mutual beliefs of the above named parties that: (a) the county of Sampson, North Carolina forms the basis for our community--wide efforts and that participation from all areas of our community is essential; (b) a effective way of providing maximum resources for health and human care services: and (c) it is the consideration of the total health and human care needs of our community, development of volunteers and our commitment to bring about a delivery system according to open, rational and non-discriminatory procedures which form the basis for this working relationship.

Both United Way and the Agency Agree, That Each

1. Has an active, responsible, and voluntary governing body, with representation from diverse elements in the community, which exercises effective control over the operations of the organization;
2. Faithfully adheres to a policy of nondiscrimination with respect to age, sex, race, religion, and national origin in connection with the makeup of its governing body, committees, and staff and the persons whom it directly and indirectly serves;
3. Has been ruled exempt from taxation under Section 501(c) (3) of the Internal Revenue code as well as corresponding provisions of other applicable state, local, or foreign laws or regulations;
4. Uses ethical methods of publicity and promotion as established by national professional public relations associations. (For example, see attached "Code of Professional Standards" adopted by the Public Relations Society of America.);



5. Issues an annual report to the public, including a financial report that complies with the "Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations" or similar standards that are recognized and approved by United Way of America's Board of Governors.

B The Agency Agrees

1. To provide a needed, non-duplicated service of education, prevention, remediation and/or contribution in the field of health, welfare or recreation within our community/county;
2. To support and assist the United Way in the annual fund raising campaign;
3. To engage in an effective public relations program in which the objectives, services and accomplishments of the Agency and the United Way support of such services are adequately publicized; to cooperate with and assist the United Way in its public information programs; and to make use of the United Way logo on letterheads and at all of its public functions;
4. To submit its proposed annual budget and budget request approved in advance by its governing board and in the format prescribed by United Way to the United Way within the agreed upon time schedule and to cooperate with the Allocations Committee in accordance with its review procedures;
5. To cooperate with the United Way planning committee in its efforts to coordinate human care services in the community and cooperate in the conduct of such studies as may be needed in support or planning, Allocations, Communications and/ or Fund Raising;
6. To conform with the united Way audit policy as approved by the Board of Directors on 10/30/91 as revised 2/23/94. A copy of the audit, financial statement, or IRS form 990 should b submitted of the United Way within four months after the Agency's fiscal year;
7. To submit quarterly financial reports to the United Way on the forms provided for that purpose that accurately reflect the Agency's current financial status;
8. To submit for prior approval and discussion by the United Way, all proposals for supplementary fundraising efforts as outlined in the United Way Policy On

Supplementary Fund Raising;

9. To submit for prior approval and discussion by United Way all proposals for new programs and/or expansion of a programs that may require United Way financial support now or in the future; and

10. To realize and utilize all possible operating income that might be secured through the Agency's normal activities, e. g. , fees for service, interest, non-designated contributions and membership fees, while at no time paying a commission in connection with fund raising.

C. The United Way Agrees

1. To respect the essential autonomy of the individual Agency and the authority of its Board of Directors to determine its own policies and to manage its own service;
2. To develop its objectives for the annual fund raising campaign with due regard for the requirements of all anticipating agencies, fund raising realities and other pertinent considerations to raise the maximum funds. To use its best efforts to achieve the campaign objectives and to exceed those objectives whenever possible;
3. To provide a reasonable, comprehensive and courteous review of each Agency;
4. To allocate contributed funds in a manner which recognizes the relative need among services provided by the Agencies;
5. To pay the Agency on the basis of the annual approved allocation and campaign collections;
6. To act as a steward of contributed funds by informing the public of the allocations; and
7. To submit its annual financial records to an audit by a Certified Public Accountant, a copy of which shall be made available for inspection by the Agency upon request.

D. Enforcement and Termination

1. This agreement may be revoked by either party by such party giving written notice to the other party at least ninety (90) days prior to the United Way annual fund raising drive. The party to whom notice of termination

raising drive. The party to whom notice of termination is given shall have the right to a hearing before the governing board of the other party; and

2. The United Way reserves the right to issue a "Notice of Exception" to an agency exhibiting substantial problems or deficiencies as identified by the United Way in any area of operation. Said Notice, signed by the originating allocations review committee, shall describe such problem or deficiency and explain the nature of contraction to United Way policy or understanding. The Agency shall be given one (1) year to show substantial progress in eliminating the problem or deficiency.

If substantial progress has not been made during the year, a "Notice of Probation" will be issued. All officers and executives of the Agency, as well as, any state or national office to which the Agency is affiliated shall receive a copy of the "Notice of Probation". If the problem or deficiency noted has not been resolved to the satisfaction of United Way by the end of the second year, the Agency's affiliation with the United Way will be terminated. If the Agency requests a meeting, the United Way will arrange for a panel of representative board members and will insure the members of the originating allocations committee group attend the meeting.

In witness of approval of this Agreement of Affiliation, the undersigned have affixed their signatures:

Sampson County Health Department  
**AGENCY**

BY: \_\_\_\_\_  
CHAIRMAN / PRESIDENT OF BOARD OF DIRECTORS

BY: \_\_\_\_\_  
CHIEF EXECUTIVE OFFICER OR SECRETARY

\_\_\_\_\_  
DATE

**UNITED WAY OF SAMPSON COUNTY, INC.**

BY: \_\_\_\_\_  
PRESIDENT OF BOARD OF DIRECTORS

BY: \_\_\_\_\_  
VICE PRESIDENT / SECRETARY / TREASURER

\_\_\_\_\_  
DATE



## POLICY ON SUPPLEMENTAL FUND RAISING BY AFFILIATED

### PREAMBLE

The United Way of Sampson County, Inc. (hereinafter referred to as United Way) and our affiliate agencies (hereinafter referred to as agencies) are jointly concerned with the total effect of all fund raising activities conducted throughout the Sampson County area by community service organizations. In order for the United Way to maintain its integrity, it must provide a clear set of guidelines for member agencies to follow when seeking additional (non-United Way) financial support. These guidelines for the conduct of supplemental fund raising activities are designed to maximize yield, minimize competition, and avoid excessive intrusion on the donor community.

In an environment of limited resources and expanding needs, the United Way recognizes the value to participating agencies and to the community served of expanded supplemental resources generated by activities which do not conflict with the United Way. The United Way endorses the concept that good management practices dictate that agencies explore all ethical avenues for earning and obtaining multiple sources of funding to provide human care services. However, the methods used by the agencies to approach these sources should be in harmony with the United Way's fund raising principle that there will be one (1) annual, comprehensive effort for contributions from the community.

It is therefore essential that supplemental fund raising activities be conducted in a manner which would not adversely affect the United Way annual campaign or the member agencies abilities to provide human care services.

### STRUCTURE

The chairman of the allocations committee will be responsible for forming a standing subcommittee which will be called the supplemental income producing subcommittee. Membership may include representation from the executive committee to include the treasurer and from the planning committee. This subcommittee will provide a forum for careful consideration, encouragement, consultation and advice on agency income producing proposals. This subcommittee will also serve as a clearing house for gathering resource information and scheduling, as appropriate, to help prevent competing activities.

Agencies are encouraged to have preliminary discussion with United Way well in advance of commitments being made regarding any proposed fund raising activity. Agencies making proposals will submit a written request to the supplemental income producing subcommittee or the allocations committee chairman at least sixty (60) days

prior to the scheduled commencement dated, specifying the activity, the area and population to be covered, the resource development method to be employed, expected completion date and anticipated revenues. Annual activities will be discussed prior to the initial event and then again only if significant changes occur.

All supplemental income received by agencies will be considered part of the total agency budget and will be reviewed by the allocations committee.

### III. DEFINITION

"Income producing activity" is any activity by or in behalf of a participating agency that produces income for any purpose in addition to and other than the support of United Way.

### ACTIVITIES

Agency income producing activities as covered in these guidelines fall within three (3) major groups: (A) Self-support activities which do not require prior approval of United Way; (B) Activities which require consultation and prior approval by United Way; and (C) Activities which are generally inappropriate.

#### SELF-SUPPORT ACTIVITIES NOT REQUIRING PRIOR UNITED WAY APPROVAL

Certain types of revenues are encouraged by the United Way and do not require approval. Such operating revenue, however, must be reflected in the agency's annual operating budget.

1. Membership - All types of membership programs wherein the member becomes involved and identified with the agency and being a part of an active constituency.
2. Program Service Fees - Fees related to participating in agency programs and services. establishment of appropriate fees are entirely within the province of the agency's Board of directors.
3. Rental Fees - Fees for the use of agency facilities are appropriate sources of agency revenue.
4. Grants-In-Aid - Private and public foundations, corporations and individuals, government agencies and private organizations that are in the business of being grant makers to the extent that these funds have no implications for United Way funding.
5. Purchase of Service Contracts - Reimbursements

from private and public agencies for services rendered on a contractual basis.

6. Bequests and Memorials - Endowments, trusts, honor gifts, scholarships, real property, and other forms of deferred or donor restricted or unrestricted giving.
7. Investment Income - Agencies having endowment funds are encouraged to manage such funds in a manner consistent with the agency's endowment policy and donor's wishes.
8. Out of Area Contributions - Agencies rendering significant services outside the United Way of Sampson County defined community are expected to develop appropriate amounts of contribution support from such areas.
9. Sales of Services or Manufactured Products - Agencies able to derive income from the sale of services, salvaged materials, or manufactured items as a part of their service program are encouraged to develop income from these sources.
10. Contributed Equipment, Materials, or Services - which do not diminish the support of the annual United Way campaign, and for which no general appeal is made between September 1 and November 1.

#### **ACTIVITIES WHICH REQUIRE CONSULTATION AND PRIOR**

##### **APPROVAL BY UNITED WAY**

1. Sustaining Membership - Sustaining membership is an affiliation with an agency for the primary purpose of financially supporting the aims of the organization without expectation of use of services or participating in the activities of the agencies. Those approached for membership should have a genuine personal interest in a relationship with the agency.
2. Entertainment - Motion pictures, concerts, stage plays, celebrity show, circuses, ice show, variety show, amateur nights, rodeos, etc.
3. Meals and Refreshments - Breakfast, lunches, dinners, picnics, wine-tasting, cocktail parties, teas, etc.
4. Shows - Painting, photography, antiques, home and garden, hobbies, flower arranging, pets, boats, autos, sporting goods, program activities, fashions, etc.
5. Public Sales - Income from value received sales of products directed toward the community-at-large.



6. Sports Tournaments - Golf, bowling, tennis, bridge, baseball, basketball, football, automobiles, airplanes, boats, horses, etc., directed toward the general public.
7. Social Activities - Dances, tours, charter trips, skating parties, excursions, etc., directed toward the general public.
8. Solicitations of Agency Board Members, Volunteers and Staff only.
9. Capital Fund Raising Campaigns.
10. Any and all other forms of fund raising not mentioned above but which might occur during or immediately preceding the United Way annual campaign.

**C. ACTIVITIES WHICH ARE GENERALLY INAPPROPRIATE**

1. Commercial Promotions - wherein a for-profit business or organization is given responsibility for raising funds for the agency.
2. Activities - seeking charitable gifts in which the persons being solicited are not likely to be identified by the agency or its representatives such as those names received from a purchased mailing list.
3. Solicitation - from companies which are not presently contributing to the United Way. Confirmation with the United Way office prior to making such contacts is required.
4. Lending its Name - to the promotional campaign of a business or sales organization.
5. Telethons - or similar mass media appeals designed to raise funds for special or specifically identified projects or purposes not otherwise provided for in the agency's budget.
6. Door-to-Door fund - solicitation of the general public.
7. Mailing of unordered items - with a request for money in return.
8. Employee work place solicitations.
9. Gambling

## **ADVOCATE BODIES**

All fund raising activities conducted by guilds, auxiliaries, or other community organizations on behalf of the member agency shall be considered activities of the agency itself. The agency will be considered responsible to assure that the fund raising activities conform to the United Way guidelines.

## **VI. APPROVAL PROCEDURES**

Where prior United Way approval is required, the following process will be followed:

1. A written request on United Way forms at least sixty (60) days prior to the beginning of the event.
2. The written request will be reviewed by the designated United Way committee.
3. A decision will be given to the agency within thirty (30) days of submission of the request.

## **AMENDMENTS**

Certain programs and activities historic in character and/or required by charter terms of the member agencies' national organization may necessitate ratification of these guidelines. These requirements should be presented by the member agency to the United Way in the form of an addendum to this policy. Any waivers of addenda negotiated between the United Way and one member agency will be made known to all member agencies.



EFFECTIVE DATE

These guidelines will take effect October 30, 1991.

**AGENCY**

BY: \_\_\_\_\_  
CHAIRMAN/PRESIDENT OF BOARD OF DIRECTORS

By: \_\_\_\_\_  
CHIEF EXECUTIVE OFFICER OR SECRETARY

\_\_\_\_\_  
DATE

**UNITED WAY OF SAMPSON COUNTY, INC.**

By: \_\_\_\_\_  
PRESIDENT OF BOARD OF DIRECTORS

BY: \_\_\_\_\_  
VICE PRESIDENT/SECRETARY/TREASURER

\_\_\_\_\_  
DATE

United Way of Sampson County  
Audit Policy

The following Audit Policy was adopted by the United Way Board of Directors at a meeting held on October 30, 1991, and was revised on February 23, 1994, October 27, 1000, and February 7, 2005.

The financial records of the affiliated agencies shall be submitted and examined by the United Way of Sampson County, Inc. (UWSC) at least annually. Each agency should comply with the following set of rules when submitting financial reports to United Way, however, in no case should the reports be in any less detail than that which is required by each agency's governing board.

Failure to adhere to United Way of Sampson County's financial standing guidelines may restrict or prohibit funding of an agency and/or program.

- (A) If the total support and revenue to the agency from UWSC exceeds \$35,000 for the fiscal year, the agency shall submit a copy of their financial statement including both a balance sheet and income/expense statement in nothing less than an audit format and performed by a certified public accountant (CPA). Information as to the total support and revenue and all of the fundraising activities including the kind and amounts of all funds raised, costs and expenses incidental thereto, allocation and disbursement of funds raised, changes in fund balances, notes to the audit and opinion as to the fairness of the presentation by the accountant shall be included.
- (B) If the total support and revenue to the agency from UWSC exceeds \$10,000, but is less than or equal to \$35,000 for the fiscal year, the agency may select one of these options:
  - (1) A copy of their financial statement, audited by a certified public accountant as defined in (A) above, or
  - (2) A copy of their financial position (balance sheet and income statement) presented in a review format by a CPA.
- (C) If the total support and revenue to the agency from UWSC is less than or equal to \$10,000 for the fiscal year, the agency may select one of these options:
  - (1) A copy of the financial statements audited by a certified public accountant as defined in (A) above; OR
  - (2) A copy of a review performed by a certified public accountant as defined in (B) above; OR
  - (3) A copy of a compilation performed by an independent public accountant accompanied by a statement signed by three members of the organization's governing board that to the best of their knowledge and belief the financial reports are true and correct, OR
  - (4) A copy of your completed current year IRS Form 990 accompanied by a statement signed by three members of the organization's governing board that to the best of their knowledge and belief the financial report is true and correct. In addition, the organization must provide an income statement, balance sheet and prior six months of bank statements.
- (D) Annual financial statements shall be submitted to United Way within four months after the agency's fiscal year.

BY: Sampson County Health Department  
AGENCY

BY: \_\_\_\_\_  
CHAIRMAN/PRESIDENT OF BOARD OF DIRECTORS

BY: \_\_\_\_\_  
CHIEF EXECUTIVE OFFICER OR SECRETARY

\_\_\_\_\_  
DATE

**UNITED WAY OF SAMPSON COUNTY, INC.**

BY: \_\_\_\_\_  
PRESIDENT OF BOARD OF DIRECTORS

BY: \_\_\_\_\_  
VICE PRESIDENT/SECRETARY/TREASURER

\_\_\_\_\_  
DATE



# North Carolina Department of Health and Human Services



## Community Services Block Grant Program

**Fiscal Year 2020-21 Application for Funding  
Project Period July 1, 2021 – June 30, 2022  
Application Due Date: January 15, 2021**

Agency Information			
Agency:	Action Pathways, Inc.		
Agency:	Action Pathways, Inc.		
Federal I.D.	56-0845795		
DUNS Number:	625279108		
Administrative Office Address:	316 Green Street, Fayetteville, NC 28301		
Mailing Address (include the 4-digit zip code extension):	P.O. Box 2009, Fayetteville, NC 28302		
Telephone Number:	910-485-6131		
Fax Number:	910-485-7479		
<b>Proposed Funding:</b>	<b>CSBG:</b> <b>\$857,192</b>	<b>Additional Resources:</b> <b>\$20,422,740</b>	<b>Agency Total Budget:</b> <b>\$21,279,932</b>
<b>Application Period:</b>	<b>Beginning: July 1, 2021</b>	<b>Ending: June 30, 2022</b>	
Board Chairperson:	Glenn Adams		
Board Chairperson's Address: (where communications should be sent)	201 Hay Street, Suite 103, Fayetteville, NC 28301		
Board Chairperson's Term of Office (enter beginning and end dates):	Term of Public Officer		
Executive Director:	Lonnie Ballard		
Executive Director Email Address:	Lonnie.ballard@actionpathways.ngo		
Agency Fiscal Officer:	Kimberly Stafford		
Fiscal Officer Email Address:	<a href="mailto:kcstafford@actionpathways.ngo">kcstafford@actionpathways.ngo</a>		
CSBG Program Director:	Syreeta Morrissey		
CSBG Program Director Email Address:	Syreeta.morrissey@actionpathways.ngo		
Counties Served with CSBG funds:	Cumberland and Sampson		
Agency Operational Fiscal Year:	January 1- December 31		

North Carolina Department of Health and Human Services  
Office of Economic Opportunity –  
2420 Mail Service Center / Raleigh, North Carolina 27699-2420

**Proposed Funding**

**CSBG:** Enter the proposed amount of CSBG funds allocated for FY 2022.

**Additional Resources:** Enter the amount of other resources the agency expects to receive during the 2022 program year. If an exact figure is not known at this time, the best possible estimate.

**Agency Total Budget:** Enter the sum of CSBG and Additional Resources for the period of July 1, 2021 - June 30, 2022.

**Community Services Block Grant Program  
Fiscal Year 2020-21 Application for Funding  
Certification and Assurances**

**Public Hearing on the Initial Plan**

We herein certify that a public hearing as required by 10A NCAC 97B .0402 Citizen Participation in the Application Process occurred on 12/14/2020 for the initial planning process for the agency's current project plan and the agency has maintained documentation to confirm the process of the public hearing.

For multi-county providers, indicate the date and the county the hearing was held.

Date	County	Date	County
12/14/2020	Sampson	12/14/2020	Cumberland Virtual
12/14/2020	Cumberland	12/14/2020	Sampson Virtual

**County Commissioners' Review**

We herein certify that the application for this project period was submitted to the Board of County Commissioners for review and comment on \_\_\_\_\_ as required by 10A NCAC 97C .0111(b)(1)(A).

For multi-county providers, indicate the county and date the application for funding was presented to the Board of County Commissioners as required by 10A NCAC 97C .0111(B).

Date	County	Date	County
	Cumberland		
	Sampson		

**Board of Directors Approval of the Application**

I hereby certify that the information contained in the attached application is true and the Board of Directors has reviewed and approved this application for the Community Services Block Grant Program.

Date of Board Approval: \_\_\_\_\_

Board Chairperson: \_\_\_\_\_  
(Signature) (Date)

Finance Committee Chairperson: \_\_\_\_\_  
(Signature) (Date)

**Board of Directors' Membership Contact Listing**

<b>Board Member</b>	<b>Physical Address</b>	<b>Email Address</b>
<b>Larry Wright</b>	433 Hay St. Fayetteville NC 28301 910-494-8274	healthelandmin@aol.com
<b>Valencia Handy</b>	720 Rockwood Drive Fayetteville, NC 28311 910-644-8281	missvalencia122@gmail.com
<b>Carlotta Murphy</b>	4136 Herring Rd Rose Hill, NC 28458	lottabug@yahoo.com
<b>Dr. Sherree Davis</b>	1200 Murchison Road Fayetteville, NC 28301	<a href="mailto:SDavis56@uncfsu.edu">SDavis56@uncfsu.edu</a>
<b>April Clark</b>	3155 Old Mintz Hwy Roseboro, NC 28382	<a href="mailto:aprilmac2@intrstar.net">aprilmac2@intrstar.net</a>
<b>Glenn Adams</b>	201 Hay Street, Suite 103 Fayetteville, NC 28301	Glenn.adams@abb-law.com
<b>Joyce Malone</b>	516 Spaulding St. Fayetteville, NC 28301	joyhadmal@embarqmail.com
<b>Julanda Jett</b>	301 Wagnor Rd. Fayetteville, NC 28303	jjett@ccpfc.org
<b>Thimi Kollar</b>	320 Second Street Stedman, NC 28391	thimi@outlook.com
<b>Charles "Chuck" Pelfrey</b>	4601 Ramsey St. Fayetteville, NC 28311 cpelfrey@woodforest.com	cpelfrey@woodforest.com
<b>Beth Ray</b>	117 Dick Street Suite 427 Fayetteville, NC 28301	<a href="mailto:Leigh.e.ray@nccourts.org">Leigh.e.ray@nccourts.org</a>
<b>Rashad Lovett</b>	7830 Adrian Drive Fayetteville, NC 28314	<a href="mailto:Shad011@icloud.com">Shad011@icloud.com</a>
<b>Doris Ann Shipman</b>	6614 Carloway Drive Fayetteville, NC 28304	<a href="mailto:shipmandann@aol.com">shipmandann@aol.com</a>
<b>Chancer McLaughlin</b>	2413 Painters Mill Dr. Fayetteville, NC 28304	<a href="mailto:cmclaughlin@townofhopemills.com">cmclaughlin@townofhopemills.com</a>
<b>George Jamison</b>	5316 Silver Pine Drive Fayetteville, NC 28303	simontemplefb@gmail.com



### Board of Directors' Officers and Committees

**Note:** All committees of the board should fairly reflect the composition of the board (10A NCAC 97C .0109). Be sure to identify the chairperson and other committee positions.

Name	Office	Sector Represented	County Represented*
<b>Officers of the Board</b>			
Glenn Adams	Chairperson	Public	Cumberland
Dr. Sherree Davis	Vice Chairman	Private	Cumberland
Carlotta Murphy	Secretary	Elected	Sampson
Chancer McLaughlin	Treasurer	Public	Cumberland
Valencia Handy	Parliamentarian	Elected	Cumberland
Rashad Lovett	Chaplain	Private	Cumberland
<b>Committee Name: Executive</b>			
Glenn Adams	Chairperson	Public	Cumberland
Dr. Sherree Davis	Vice Chairman	Private	Cumberland
Carlotta Murphy	Secretary	Elected	Sampson
Chancer McLaughlin	Treasurer	Public	Cumberland
Valencia Handy	Parliamentarian	Elected	Cumberland
Rashard Lovette	Chaplain	Private	Cumberland
Doris Ann Shipman	Member	Elected	Cumberland
Beth Ray	Member	Public	Cumberland
<b>Committee Name: Finance</b>			
Chancer McLaughlin	Chairperson	Public	
April Clark	Member	Private	Sampson
Chuck Pelfrey	Member	Private	Cumberland
Carlotta Murphy	Member	Elected	Sampson
<b>Committee Name: Board Development</b>			
Valencia Handy	Chairperson	Elected	Cumberland
Carlotta Murphy	Member	Elected	Sampson
Rashad Lovett	Member	Private	Cumberland
<b>Committee Name: Nominating</b>			
Carlotta Murphy	Chairperson	Elected	Sampson
Chuck Pelfrey	Member	Private	Cumberland
Joyce Malone	Member	Elected	Sampson
<b>Committee Name: Personnel</b>			
April Clark	Chairperson	Private	Sampson
Carlotta Murphy	Member	Elected	Sampson
Chancer McLaughlin	Member	Public	Cumberland
<b>Committee Name: Event Planning</b>			
Joyce Malone	Chairperson	Elected	Cumberland
Carlotta Murphy	Member	Elected	Sampson
Doris Ann Shipman	Member	Elected	Cumberland
Rashad Lovett	Member	Private	Cumberland
<b>Committee Name: Bylaws/Articles of Incorporation/Board Policy Manual</b>			
Beth Ray	Chairperson	Public	Cumberland
Thimi Kollar	Member	Public	Cumberland
Carlotta Murphy	Member	Elected	Sampson
Valencia Handy	Member	Elected	Cumberland
Dr. Sherree Davis	Member	Private	Cumberland
<b>Committee Name: Audit</b>			
Glenn Adams	Chairperson	Public	Cumberland
Dr. Sherree Davis	Vice Chairman	Private	Cumberland
Carlotta Murphy	Secretary	Elected	Sampson

Chancer McLaughlin	Treasurer	Public	Cumberland
Valencia Handy	Parliamentarian	Elected	Cumberland
Rashard Lovette	Chaplain	Private	Cumberland
Doris Ann Shipman	Member	Elected	Cumberland
Beth Ray	Member	Public	Cumberland

## Community Service Block Grant Certification of Community Assessment

The Action Pathways, Inc. (applicant) has conducted a Community Assessment of its service area within the past three (3) years utilizing the following method(s):

(Check one or more of the following methods)

- Surveys of the community(s) - door to door, telephone, etc.
- Review of Records - agency intake forms, program participant records, etc. (may be used with at least one other type of needs assessment; will not meet compliance on its own)
- Review of demographical information - U.S. Census, welfare statistics, unemployment statistics, etc.
- Discussions/information/testimony provided by individuals and community members - social service professionals, agency staff, program participants, etc.
- Public meetings to solicit input on community needs
- Other (Describe) \_\_\_\_\_

The most recent Community Assessment was completed on: December 2019 (Date)

The Community Assessment was completed by: Fayetteville State University and Progress Resources Inc. (agency or contractor)

It is expressly understood that this Community Assessment should include community and consumer input. It is to be used as a basis for prioritizing the needs of the low-income population in the service area and for planning the applicant's projects to meet those needs.

It is further understood that documentation validating that a Community Assessment was completed and is to be retained by the applicant and is subject to review by the Office of Economic Opportunity.

Please provide a 4-5 sentence summary of your most recent Community Needs Assessment:

The Community Needs Assessment captures the problems and conditions of poverty on the agency's service are based on objective, verifiable data and information gathered through various sources. The most recent needs assessment was used as a basis for agency's goals and program delivery strategies. The Community Needs Assessment was used to prioritize eligible activities offered to low-income community members over the next 3 years.

**(continue to next page)**

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The following is a list of needs as prioritized, with community input, through the need's assessment process.

1. Affordable Housing	4. Medical/Dental Care
2. Food/Nutrition	5. Education
3. Employment	6. Transportation

Certification (Original Signature)

\_\_\_\_\_  
Signature of Chairperson/President

\_\_\_\_\_  
Date

**Community Services Block Grant Program  
Fiscal Year 2020-21 Application for Funding  
Planning Process Narrative**

1. Explain in detail how each of the following was involved in the planning and development of this strategic plan.
  - a. Low-Income Community:

The involvement of the low-income community in the planning process is fundamental and continues throughout all phases of planning, development, and evaluation. During the program year, API staff members host and attend community forums throughout the low-income communities to gather input from residents regarding the conditions and causes of poverty in their community. Low-income individuals are encouraged to give input on the services and activities needed to alleviate the causes and conditions of poverty. API's Board of Directors and management utilize this information in the planning and development of programs and services to be implemented by the agency. The low-income residents of the Cumberland and Sampson Counties represents and participate in the development of the annual work plan through community meetings, surveys, annual planning meetings, Head Start Policy Council and other advisory boards and membership on the API Board of Directors. Action Pathways, Inc. distributed surveys throughout our service area to identify the needs of low-income families.
  - b. Agency Staff:

Employees throughout the organization meet regularly to discuss program progress, identify problems, impeding goal accomplishments and to develop quality improvement strategies. The staff through daily contact with the targeted population, community forums/meetings with other human services agencies, and on-going staff meetings, is directly involved in the planning, evaluation and development of this strategic plan.
  - c. Agency's Board Members:

Governing and advisory board members, including Head Start Policy Council use meeting times to familiarize themselves with barriers that impact the low-income community. Approaches to resolve problems and remove barriers are recommended, including changing systems that could affect access to services for low-income citizens. From this decision action plans are developed and used to implement services Action Pathways, Inc. will offer.
2. Describe how and what information was gathered from the following key sectors of the community in assessing needs and resources during the community assessment process and other times. These should ideally be from each county within your agency's service area:
  - a. Community-based organizations:

In order to administer surveys in as broad a fashion as possible, the researchers and API representatives collaborated with the Cumberland County Department of Social Services (DSS) to administer paper-and-pencil copies of the instrument to individuals who had come to DSS for services. In the end, going to DSS netted 72 Cumberland County surveys. API collaborated with Operation Blessing, NC Works, City of Fayetteville Public Library and CSBG currently enrolled customers netted 333 surveys in Cumberland County.
  - b. Faith-Based Organizations:

The faith-based sector participated in the community assessments through community meetings, surveys, distributed questionnaires and planning meetings. Questionnaires asked

organizations to identify major barriers that prevent low-income individuals and families from reaching a level of self-sufficiency. Public hearings were also held to solicit feedback and comments from organizations.

c. Private Sector:

The private sector participated in the community assessments through community meetings, surveys, and planning meetings. Action Pathways, Inc. distributed questionnaires to local businesses based in the community. Questionnaires asked organizations to identify major barriers that prevent low-income individuals and families from reaching a level of self-sufficiency. Public hearings were also held to solicit feedback and comments from local businesses in the community.

d. Public Sector:

The public sector participated in the community assessments through community meetings, surveys, and planning meetings. Action Pathways, Inc. distributed questionnaires to elected officials and local community partners. Questionnaires asked organizations to identify major barriers that prevent low-income individuals and families from reaching a level of self-sufficiency. Public hearings were also held to solicit feedback and comments from the general public and participants.

e. Educational Sector:

The educational sector participated in the community assessments through community meetings, surveys, and planning meetings. Action Pathways, Inc. distributed questionnaires to the local colleges, public school systems and early childcare facilities in the community. Questionnaires asked organizations to identify major barriers that prevent low-income individuals and families from reaching a level of self-sufficiency. Public hearings were also held to solicit feedback and comments from the general public and participants.

3. Describe your agency's method and criteria for identifying poverty causes including how the agency collected and analyzed qualitative and quantitative data in identifying those causes.

As a part of its mission, API conducts tri-annual Community Needs Assessments to provide a complete profile of the current economic, health, safety and educational status of the residents of Cumberland and Sampson Counties. The Community Needs Assessment is a multifaceted on-going process of data collection and assimilation that describes community strengths, needs and resources. Through this collaborative process and data compilation, the Community Assessment helps identify the causes of poverty or needs and prioritization. The Community Needs Assessment helps determine where eligible families live, the population of eligible low-income families and it describes eligible families by age, race and ethnicity, primary language, income, family size, social service needs, educational attainment, employment status, work and job training needs, health factors, nutrition, special educational needs, crime and housing needs.

Information from the needs assessment, meetings with the low-income population recommendations from the Head Start Policy Council, Program Directors, and other program boards are presented to the API Board of Directors for consideration in establishing the major causes of poverty and prioritizing the community needs. Case Management services also help identify gaps and barriers that contribute to the conditions and causes of poverty. The Community Needs Assessment indicated gaps in affordable housing, medical and dental care, food and nutrition services, job training, preparation and employment, education and youth programs and lack of transportation.

4. Describe activities that your agency has undertaken to advocate for and empower low-income individuals and families to achieve economic independence and security.

Action Pathways, Inc. has worked to address the issue of self-sufficiency and empowerment of low-income individuals by:

- Coordination of services with local human service agencies so families can get timely referrals and the services needed;
  - Provided counseling and referral assistance for skills training/education programs;
  - Helping low-income families remove the barriers to self-sufficiency such as: childcare and transportation
  - Collaboration with the NC Works Career Center, which helps low-income families improve employment skills and obtain jobs;
  - Provided housing assistance to low-income families including rental, utility assistance and individualized financial counseling.
  - Provided financial literacy workshops for low-income residents in Cumberland and Sampson counties.
  - Provided parenting skills, child development, nutrition and wellness, mental health, and leadership workshops to strengthen families.
  - Implementing a weekend Back Pack program; which provided supplemental food for low-income families in Cumberland County.
  - Provided weatherization services to the low-moderate income, elderly, and disabled households in Cumberland, Sampson, Bladen, Brunswick, Columbus, Hoke, Montgomery, Moore, Pender, Robeson, and Scotland counties.
  - Implement the Fayetteville Cumberland Reentry Council, which helps empower individuals with criminal histories to become law-abiding citizens
5. Describe how your agency plans to make more effective use of, coordinate and form partnerships with other organizations and programs including: State welfare reform efforts; public and private resources; religious organizations, charitable groups, and community organizations.

Action Pathways, Inc. collaborates with a broad range of advisory boards and human service agencies to implement programs to eliminate the causes and conditions of poverty. We collaborate with local human service agencies, faith-based organizations, government agencies to meet the emergency needs of Cumberland and Sampson Counties residents. Action Pathways, Inc. staff serves on numerous committees and boards to provide access to streamlined services and resources to low-income individuals and prevent duplication of services. We work in partnership with local organizations in Cumberland and Sampson Counties that provide educational services including basic life skills, financial literacy, job search and retention skills, post-secondary education, and vocational education. NC Works, Fayetteville State University, Fayetteville Technical Community College, Sampson and Cumberland Counties DSS, Housing Authority, Habitat for Humanity, Cumberland CDRC, and other agencies to provide additional supportive services to assist low-income households become self-sufficient.

Through collaboration and coordination with other human service agencies, we were able to increase resources and improve services provided to low-income individuals in our community. Action Pathways, Inc. has a long history of creating and maintaining strategic partnerships and community linkages to increase services and activities for the residents Cumberland and Sampson counties.

6. Describe how your agency will establish linkages between governmental and other social services programs to assure the effective delivery of such services to low-income individuals, to avoid the

duplication of such services and to fill identified gaps in services, through the provision of information, referrals, case management and follow-up consultations.

Action Pathways, Inc. governing board and staff members are actively involved in local planning boards and new community initiatives to create opportunities and advocate for the needs of the low-income community. Through interagency referrals, client tracking databases, and staff follow-up, we are able ensure effective delivery of services to low-income residents in Cumberland and Sampson Counties.

Our agency will continue to identify and recruit applicants for the demographic groups by doing intakes at various recreational, community events, and churches throughout Cumberland and Sampson Counties. We will attend various community events and fairs such as Community events sponsored by the City of Fayetteville, City of Fayetteville Police Department, Spring Fest by the Latino Community in Massey Hill, Partnering with the local community college and universities. We will attend PWC Fourth Friday Event, Community Day at Recreational Center and by sending out PSA announcements quarterly in both Counties. Attend various speaking events with Social Workers and Case Managers at the Department of Social Services in both Counties. Send out literature to the local churches and speaking at various events by leveraging and partnering with the Head Start Programs in Cumberland County parent meetings and working with the Family Advocates to provide self-sufficiency services.

7. Provide a description of how your agency will support innovative community and neighborhood-based initiatives related to the purposes of the Community Services Block Grant (fatherhood AND parenting initiatives and other initiatives with the goal of strengthening families and encouraging effective parenting).

Action Pathways, Inc. will support programs and initiatives through providing self-sufficiency services to participants referred from programs in Cumberland and Sampson counties. We will participate in family strengthening initiatives to increase awareness and make appropriate referrals to programs in the community. We will collaborate with organizations in creating new opportunities for initiatives in Cumberland and Sampson counties. Action Pathways, Inc. mission is to strengthen the community by improving financial stability, alleviating the conditions of poverty, educating and empowering low-income families. We will work with the Reentry program participants to provide additional supportive services to alleviate barriers preventing them from achieving family stability.

8. Describe activities that your agency has undertaken or plans to undertake, on an emergency basis, for the provision of such supplies and services, nutritious foods and related services, as may be necessary to counteract conditions of starvation and malnutrition among low-income individuals.

The Food Bank does not provide food directly to individuals and families, families are served through its network membership of organizations. Referrals are made to one of the member agencies to receive assistance with emergency food.

The Food Bank is a member of the NC County Emergency Relief effort that provides food to disaster victims in Eastern NC.

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding**



### Planning Process Narrative (continued)

9. Describe how your agency will coordinate the provision of employment and training activities with entities providing activities through statewide and local workforce investment systems under the Workforce Innovation and Opportunity Act. Provide the dollar amount of your allocation that will go towards employment training.

Action Pathways, Inc. will coordinate employment and training activities through the NC Works Career Center. We will work with the local colleges to assist with employment skills training and career readiness. The ASPIRE Case Managers coordinate employment resource referrals with partner organizations for low-income participants enrolled in the self-sufficiency program, participants are connected to jobs and employment training skills classes. Employment training and skills readiness training allocated \$.

10. Describe how your agency will ensure coordination with the emergency energy crisis intervention program under title XXVI (relating to low-income home energy assistance).

Action Pathways, Inc. will coordinate with DSS in administering the Emergency Energy Crisis Intervention Program in the following manner:

- Attending outreach information training
- Refer eligible households to the Salvation Army to apply for LIEAP services
- Assist ASPIRE program participants with access services
- Distribute and post information flyers to agency clients
- Accept referrals of applicants who's ineligible to receive energy assistance

11. Describe the needs of low-income youth and your agency's efforts to promote increased community coordination and collaboration in meeting the needs of low-income youth.

Action Pathways, Inc. has identified the following needs of low-income youth in Cumberland and Sampson counties:

- Lack of affordable recreational activities (Summer Camps)
- Lack of after-school programs(After school program initiatives)
- Lack of teen-pregnancy programs
- Low literacy rate (reading below grade level, low test scores)
- Lack of affordable child care
- Lack of affordable after-school Mentoring/Tutoring programs

Action Pathways, Inc. has identified partnerships to develop initiatives to address the most urgent needs for the youth in our communities. We are collaborating with Sampson County Parks and Recreation to create an after-school program and a summer camp for low-income youth in the community. The Action Pathways, Inc. ASPIRE program offers the Youth Leadership and Employment Programs. Our youth programs host workshops that focus on college preparation, financial literacy, career readiness, self-esteem, nutrition, health, mentorship, internships, and skills testing.

12. Describe your agency's method for informing custodial parents in single-parent families that participate in CSBG programming about the availability of child support services. In addition, describe your method for referring eligible parents to the child support office[s].

Action Pathways, Inc. ASPIRE Program encourages all participants to seek additional financial support through Child Support Enforcement, participants are given contact information for the local office. Case Managers work closely with participants to navigate them throughout the child support application process and assist them with resolving any issues that may occur during the application process.

13. Describe activities that your agency has undertaken or plans to undertake, to address the Department's priorities which includes:
- **Combat the Opioid Crisis** by focusing on policies and practices that prevent opioid misuse, addiction and overdose;
  - Develop better outcomes for **Early Childhood** learners to ensure that they are healthy, safe and nurtured, learning and ready to succeed;
  - Expand **NCCARE360**, a statewide database that provides resource information for medical providers and human services professionals in response to social determinants of health like housing stability, food security, transportation access and interpersonal safety; and
  - Implement **Healthy Opportunities** that improve the health, safety and well-being of North Carolinians by addressing conditions in which people live that directly impacts health.

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding  
OEO Form 210**

**Agency Strategy for Eliminating Poverty**

**Planning Period:** July 1, 2021-June 30, 2022

**Section I: Identification of the Problem (use additional sheets if necessary)**

1. Give the Poverty Cause name(s), rank the poverty cause(s) and identify which one(s) the agency will address.

Analysis of data obtained through the Action Pathways Inc. 2019 Community Needs Assessment and Action Pathways, Inc. Community Assessment indicated the following barriers and challenges facing the residents of Cumberland and Sampson Counties:

1. Lack of access to decent and affordable housing
2. Lack of Food/Nutrition
3. Lack of living wage jobs/high unemployment rate
4. Lack of access to affordable health, vision, and dental care
5. Lack of opportunities for vocational education
6. Lack of resources to provide transportation/medical/needs
7. Lack of budgeting/financial literacy
8. Lack of affordable childcare
9. Lack of resources for comprehensive services and skills training to assist low-income families becoming self-sufficient
10. Lack of homeless shelters
11. Limited availability of funds for emergency assistance with rent and utilities
12. Lack of affordable after-school, summer programs, and mentoring programs for youth
13. Lack of Reentry Programs for ex-offenders
14. Lack of access to family support/family empowerment services
15. Lack of resources for minor home repairs
16. One stop service delivery

2. Describe the poverty cause(s) in detail in the community with appropriate statistical data (include data sources).

- (A) Explain why the problem exists.

According to the U.S. Census, approximately 18.5% of Cumberland County and 24.31% of Sampson County residents are living at or below the poverty level. An estimated 62% of children under the age of 18 were living below the poverty level in both counties. United Way of Cumberland County found that many of the residents lack the income needed to realistically support their basic needs, without public or private assistance monthly. The median family income for Cumberland County is \$ 44,737; however, many of those jobs are not accessible to low-income families. The median income for Sampson County is \$37,765. Cumberland and Sampson county residents face numerous barriers and challenges preventing them from becoming self-sufficient. Those issues include; limited or no transportation, inadequate living wage jobs, and unaffordable daycare/childcare programs.

Sampson County is the second largest county in the land area in North Carolina. Sampson county is a very rural area, with a land mass of 947 square miles. Historically, the county's largest economic drivers are manufacturing, agriculture, forestry, fishing, and hunting. The economy and jobs for this county have declined or no longer feasible. Due to technology, decline in farming,

environmental regulations, market fluctuations, and the seasonal nature of work, many of those jobs have been lost. These counties both have significant challenges with adequate health systems, education systems, unemployment, and low-wage jobs.

- (B) Identify the segment of the population and give the number of people experiencing the problem.

Based on data from the U.S. Census Bureau-American Fact finder, in 2017 18 % of Cumberland County and 24% of Sampson County residents were living in poverty. In Cumberland County the population is younger than the North Carolina average age of 31 years old, due in large part to the military population. The median age for Sampson County is 40 years of age. The U.S. Census 2007-2011 American Community Survey reports 17% of the residents in Cumberland County are at or below the poverty level and 22.8% of the residents in Sampson County are at or below the poverty level. The poverty rate for families with children under the age of 18 was 19.8%. The data suggest that families with children under the age of 18 are at a greater risk for poverty.

A total of 593 of Cumberland County residents are homeless. There are 119 households in Cumberland County homeless families with children under the age of 18. 44% of the families or individuals in Cumberland County are African American, 21% of the homeless individuals suffer from some form of mental illness, and 21% of the homeless populations has a substance abuse problem.

- (C) Provide demographic information of those adversely effected inclusive of:

- (a) Gender

In 2017, 20.4% of females and 15.76% of males lived at or below the poverty level in Cumberland County. Gender differences in poverty rates were more pronounced for the elderly. For children under age of 18, there was no statistical difference between the poverty for girls (62%) and the rate of boys (62.84%) In 2015, full-time male employees in Sampson County made 1.26 times more than female employees. Due to gender-based wage disparity, women and single mothers are at a greater risk for living in poverty. 34% of households led by women living in Cumberland County were living in poverty. Women with children under the age of 18, the statistics for those living in poverty jumped to 43%. And for single mothers with children under the age of 5, more than 52% lived in poverty. There is a 2:1 ratio of male to female in the homeless population. The number of males is consistently higher from year to year. In 2017, the median household income in Cumberland County, NC was \$55,322, but the average male salary was \$14,054 more than the average woman's salary.

- (b) Age

The number of people in poverty increased from 31% to 37% from 2015-2017 for certain groups, including unrelated individuals, people between the ages of 18 and 64 with a disability, people with a bachelor's degree or higher, and married-couple families. According to Data USA in 2017, Cumberland County has a population of 332,766 and a median age of 31. Sampson County has a population of 63,664 and a median age of 40.

- (c) Race/Ethnicity for the agency's service area

According to the 2018 North Carolina Talk Poverty, 12.48% of White North Carolina residents live at or below the poverty level. 13.49% of Cumberland and 19.44% of Sampson County white residents live at or below the poverty levels. 24.89% of African Americans, 12.48% of

White residents, and 12.67% of Asian residents live at or below the poverty level. Native Americans have the highest rate of poverty in Cumberland and Sampson Counties. Hispanics and African Americans have the next highest poverty rate. Cumberland and Sampson Counties both have diverse populations with over 80 cultures in Cumberland and 44 cultures in Sampson represented in their counties.

(D) Explain how the persons are adversely affected.

Because of poverty, low-income individuals are limited in the means to become self-sufficient. Generational poverty in our communities generally results in lack of education, lower paying jobs, unaffordable and unsafe housing, limited access to transportation, and other needed services. Research has shown individuals living in poverty, on an average, have lower test scores, experience more health-related issues, and live in substandard housing. North Carolina is one of 2 states who lead the nation in food insecurity for children under the age of 5 and we rank 10<sup>th</sup> as the worst state for children under the age of 18 who are food insecure on a regular basis. According to NC Public Schools, 68.86% of children in the Cumberland County School System and 97.34% of Sampson County School System participated in the free or reduced lunch meal programs in 2016-2017. The number of children receiving SNAP Benefits 21.4% in Cumberland County and 21.6% in Sampson County in 2017. Cultural environment and surroundings impact low-income families from obtaining self-sufficiency, there are limited opportunities for families to climb up the income ladder. Fayetteville poorest communities have limited opportunities for low-income individuals to climb out of poverty. National studies show that escaping the effects of poverty is harder than almost anywhere else in the country, putting many young men on a pipeline to prison.

The per capita income was \$23,133. Cumberland County's economy is primarily in the service sector which is lower paying than skilled manufacturing jobs. Most of these services jobs pay wages insufficient to support a family. Military retirees, who have higher educational levels and more skills, generally are hired for the better paying positions. Most jobs in Cumberland and Sampson Counties require moderate to long-term skills training. The unemployment rate for Cumberland County was 4.6% in 2017 and 3.3% in Sampson County.

**Section II: Resource Analysis (use additional sheets if necessary)**

(E) Resources Available:

- a. Agency Resources:
  - Weatherization Assistance Program-Standard
  - Early Head Start-Cumberland County
  - Affordable Housing - Cumberland County
  - CSBG
  - Second Harvest Food Bank
  - USDA Food Nutritional
- b. Community Resources:
  - County Health Department
  - Child Health Services
  - Local Reentry Program
  - Immunization Services
  - School Health Program Wellness Program
  - Health Promotion/Adult

Health Clinic  
Maternity Health  
Family Planning  
WIC  
Teen Wellness Clinic  
Cumberland and Sampson School Systems (DPI)  
Second Harvest Food Bank Back Pack Program  
Nutrition (School Lunch)  
Local churches Emergency Assistance  
Fayetteville Urban Ministry  
Employment Services Office  
Operation Blessing  
Salvation Army  
Catholic Charity

(F) Resources Needed:

c. Agency Resources:

Additional rental properties for the low-income families  
Funding for childcare assistance and summer programs  
In-house certified technical training programs for participants  
Funding to support qualified staff to further assist clients for job search, events, training, workshops and any support needed to overcome barriers

d. Community Resources:

Affordable rental properties for the low-income families  
Expanded public transportation system  
Additional funding for before and after-school childcare  
Additional funding for income medical and dental clinics for the low-income families  
Business and organizations that will hire individuals with criminal background  
One stop facility to improve access to services needed

**Section III: Objective and Strategy**

(G) Objective Statement:

To remove 10 low-income families in Cumberland and Sampson Counties from poverty.

Strategies for Objective:

1. Provide comprehensive case management services for low-income participants to become more self-sufficient.
2. Increase employment readiness skill workshops
3. Have participants obtain the North Carolina Career Readiness Certificate
4. Seek funding for minor home repairs for low-income families
5. Build collaborations with faith-based organizations to offer additional resources for emergency assistance
6. Increase referrals from Head Start participants
7. Provide additional opportunities for Summer Youth Employment and Career Readiness
8. Provide opportunities for families to engage in civic and community activities

**OEO Form 210 (continued)**

**Section IV: Results Oriented Management and Accountability Cycle (use additional sheets if necessary)**

Organizational Standard 4.3 requires that an agency's strategic plan and Community Action Plan document the continuous use of the ROMA cycle and use the services of a ROMA trainer.

- (H) Community Needs Assessment: Please summarize the primary needs of your community as determined through the Community Needs Assessment, and explain which of those are Family, Agency, or Community Needs, and why.

The primary needs of the Cumberland and Sampson communities are multi-dimensional, many of the needs cross Family, Agency, and Community Needs. The needs have been identified in both Cumberland and Sampson counties:

- Decent and affordable housing (Agency, Community)
- Access to food/Nutrition (Community, Family)
- Jobs that pay a living wage (Community)
- Access to affordable healthcare and services (Agency, Community)
- Education and job skills training (Family, Agency)
- Expanded transportation services (Community)
- Budgeting/Financial literacy workshops (Agency, Community)
- Expanded transportation services (Community)
- Affordable childcare (Agency, Community)
- Support Services (Family, Agency, Community)
- Criminal background (Family, Agency, Community)
- More emergency housing, shelter, and assistance with deposits (Agency, Community)
- One stop service delivery

- (I) Achievement of Results and Evaluation: Please discuss your agency's achievement of results from last year. What were the successes and why were those areas successful? What areas did not meet targets or expectations and why were those areas not as successful? What Improvements or changes will be made for this year's work plan to achieve desired results and better meet the needs of the community?

Achievements have not been evaluated from the previous year. The CSBG Director will review the current CSBG 3-Year Work Plan, Strategic Plan, and Needs Assessments to assess the progressions towards the planned goals. Any improvements or changes will be formulated into a revised action plan with targeted dates to successfully accomplish goals and objective of the program.

- (J) Please name the ROMA trainer who provided services used in developing this community

Action Plan and describe what specific services were provided.

Certified ROMA Trainer Carey Gibson was utilized in developing the 3-Year Community Action Plan based on the Community Needs Assessment completed by Ms. Gibson. Ms. Carey Gibson was involved in the planning, developing and implementing of the current work plan. ROMA Training was provided to agency staff members, training focused on the ROMA Cycle and its relation developing and implementing services.

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding  
One-Year Work Program  
OEO Form 212**

<b>Section I: Project Identification</b>				
1. Project Name:	Self-Sufficiency Program			
2. Mission Statement:	As an anti-poverty organization, we advocate for individuals and communities, through developing pathways to economic stability and by providing alerts and challenges to actions and policies that foster disadvantaged, at risk communities and individuals.			
3. Objective Statement:	To remove 10 low-income families in Cumberland and Sampson Counties from poverty.			
4. CSBG Funds Requested for this Project: \$857,192	July 1, 2021	To	June 30, 2022	
5. Total Number Expected to Be Served:	180			
a. Expected Number of New Clients	80			
b. Expected Number of Carryover Clients	100			



**One-Year Work Program  
OEO Form 212 (continued)**

<b>Section II: One-Year CSBG Program Objective and Activities</b>				
<b>Identified Problem</b>	<b>Service or Activity</b>	<b>Outcome Expected</b>	<b>NPIs (List all NPIs applicable to activity)</b>	<b>Position Title(s)</b>
Lack of resources/access to comprehensive services, skills training, and resources for low-income families to become self-sufficient.	<ol style="list-style-type: none"> <li>1. Provide comprehensive case management services for low-income participants to become more self-sufficient</li> <li>2. Obtain clients from walk-ins, resource referrals, referrals from community partners.</li> <li>3. Establish partnerships with local human services agencies to promote the ASPIRE program and develop resource referral network.</li> <li>4. Develop Inter-agency partnerships to include Second Harvest Food Bank and expand resources for low-income families.</li> <li>5. Increase referrals from Head Start participants</li> <li>6. Build collaborations with faith-based organizations to offer additional resources for emergency assistance</li> </ol>	<p>180 individuals receiving case management services.</p> <p>80 households that complete an intake assessment.</p>	<p>FNPI 7a</p> <p>FNPI 7b</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (I &amp; II), Program Support Aid, Communications Coordinator, Agency Advancement, CEO, CFO, IT Manager</p>
Lack of Financial Literacy Education	<ol style="list-style-type: none"> <li>a. Develop family spending plan and budget</li> <li>b. Provide money management workshops</li> <li>c. Provide energy conservation activities</li> <li>d. Provide information and resource</li> </ol>	<p>50 number of families that received financial counseling/coaching</p>	<p>FPNI 3z.1</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (I)</p>

	<p>referrals to income tax referrals</p> <p>e. Provide resource referrals to Credit Counseling Services i.e., NCCHC, Kingdom Community Development...</p>			
Lack of education and education development programs	<p>1. Provide Educational and Cognitive Development support services to low-in Cumberland and Sampson County. Services and activities include providing; Adult and Youth And Adult Literacy Mentoring Programs, College-Readiness Programs, Post-Secondary Preparation and Support services, school Supplies, after school activities, Coordinate Youth And Adult eadership Program, summer camp activities, mentoring programs, Post-Secondary Education Supports, and Financial Aid Assistance.</p> <p>2. Provide opportunities for families to engage in civic and community activities</p>	<p>5 individuals who obtained a high school diploma and/or obtained an equivalency certificate or diploma.</p> <p>15 individuals who obtained a recognized credential, certificate, or Degree relating to the achievement of educational or vocational skills.</p>	<p>FNPI 2g FNPI 2h</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (1), Program Support Aid I (PT/FT, Agency Advancement Director, CEO, COO, IT Manager, Help Desk, Agency Advancement Director, Communication Coordinator, Agency Advancement Specialist, Communication Coordinator (P/T)</p>
Lack of job skills and training	<p>1. Action Pathways, Inc. will provide Employment Services Programs to assist low-income individuals find suitable employment. Services include; NC Works, EEP Program, Vocational Training, OTJT/Work-Experience, Youth Summer Work Placements, Internships, Job Readiness Training, Career Counseling Workshops, Job Search Services, and post employment supplies.</p>	<p>10 unemployed adults who obtained employment (<u>up to a living wage</u>).</p> <p>15 unemployed adults who obtained and maintained employment for at least 90 days (<u>up to a living wage</u>).</p>	<p>FPNI1b FPNI1c</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (1), Program Support Aid I ( FT/PT)</p>

<p>Lack of access to affordable health, dental, and vision care.</p>	<p>1. The ASPIRE program will assistance with physicals, vision screenings, prescription payments; doctor visits payments, and wellness education.</p>	<p>20 individuals or households that receive assistance with Health Services, Screenings and Assessments.</p>	<p>FPNI5z</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (1), Program Support Aid I(FT/PT)</p>
<p>Lack of access to housing support services and stabilization services</p>	<p>The ASPIRE Program will provide housing payment assistance, eviction prevention services, utility payment assistance, housing placement, housing maintenance and improvements. The services will include the following activities:</p> <ol style="list-style-type: none"> <li>1. Provide rental payments</li> <li>2. Deposits Payments</li> <li>3. Mortgage payments</li> <li>4. Referrals to eviction mediation services and education</li> <li>5. Provide utility payments, deposits, and arrears payments</li> <li>6. Provide assistance with temporary housing placements</li> <li>7. Provide assistance with home repairs (including emergency repairs</li> <li>8. Referrals to Weatherization Program and Habitat for Humanity and partnerships</li> </ol>	<p>7 households who obtained safe and affordable housing.</p> <p>30 individuals or households that receive utility payment assistance.</p>	<p>FPNI 4b FPNI i4i</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (1), Program Support Aid I(FT/PT)</p>
<p>Lack of access to supportive services</p>	<p>The ASPIRE program will provide direct assistance with supportive services. Participants will receive the following services:</p> <ol style="list-style-type: none"> <li>1. Transportation Services (bus passes, support for auto repair...)</li> <li>2. Childcare payments</li> <li>3. Emergency Clothing Assistance</li> </ol>	<p>20 number of individuals or households that receive transportation assistance.</p> <p>15 number of individuals or households that receive childcare assistance.</p> <p>15 number of individuals or households that receive emergency</p>	<p>FPNI 17d FPN I78 FPNI I7n</p>	<p>CSBG Director, Self-Sufficiency Manager, Case Managers (1), Program Support Aid I(FT/PT)</p>

	4. Emergency pandemic relief kits	clothing. 180 participants receive quarterly pandemic relief kits		

**One-Year Work Program  
OEO Form 212 (continued)**

Section III: Program Administration and Operations					
Administration, Services, Operations Outcome Expected	Position Title(s)	Implementation Schedule			
		First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Maintain accurate records of participant files in AR4CA and client case file.	CSBG Director, Self-Sufficiency Manager, Case Managers I, Program Support Aid I (FT & PT), CEO, COO, Jr. System Adm.	9/30/2021	12/30/2021	3/31/2022	6/30/2022
Monitor program activities: Survey clients for satisfaction, Prepare Outcome Measurement Report, Review Case files, and review surveys; prepare summary of client surveys.	CSBG Director, Self-Sufficiency Manager, Case Managers I, Program Support Aid I (FT & PT), CEO, COO, Agency Advancement Director	9/30/2021	12/30/2021	3/31/2022	6/30/2022
Implement the technological advances of computer networks, telephones, etc.; and purchase electronic equipment to include repairing, maintenance and monitoring of the equipment.	IT Manager, Junior Systems Administrator, Help Desk Technician, Facilities Manager, General Maintenance Worker	9/30/2021	12/30/2021	3/31/2022	6/30/2022
Review and approve the following reports: monthly, quarterly, end of year, CSBG Annual Report.	CSBG Director, Self-Sufficiency Manager, Case	9/30/2021		3/31/2022	6/30/2022

	Manager I, CEO, COO, IT Manager, AP, Inc. Board of Directors		12/30/2021		
Evaluate projects to ensure programs and services offered meet the needs of the community and outcomes projected in the Work Plan are successfully met.	CEO, COO, Chief Finance Officer, AP, Inc. Board of Directors, CSBG Directors	9/30/2021	12/30/2021	3/31/2021	6/30/2022
Monitoring progress in achieving the outcome goals as planned in the Work Plan	CEO, COO, CSBG Director, Case Managers ( I), AP, Inc. Board	9/30/2021	12/30/2021	3/31/2022	6/30/2022
Monitor and evaluate staff to ensure they are providing efficient and effective services. Provide ongoing staff development, provide training internally and externally, and conduct performance evaluation on an annual basis.	CSBG Director, Self- Sufficiency Manger, CEO, COO	9/30/2021	12/30/2021	3/31/2022	6/30/2022

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding  
One-Year Work Program  
OEO Form 212 (continued)**

9. Use the tables below to enter your agency's targeted outcome results. The performance measures will be included in the agency's CSBG contract.

All CSBG grantees operating self-sufficiency projects are required to enter program targets in Table 1. Please refer to *Performance Measures and Outcomes Definitions* on page 7 of the Fiscal Year 2020-21 CSBG Application Instructions. If your agency operates more than one project, you will also need to complete Table 2 on the following page and also enter specific program targets. There should be one table of outcome measures per project.

<b>Table 1 Outcome Measures for Project 1 (enter project name)</b>	
<b>Measure</b>	<b>Expected to Achieve the Outcome in Reporting Period (Target)</b>
The number of participant families served.	<b>180</b>
The number of low-income participant families rising above the poverty level.	<b>10</b>
The number of participant families obtaining employment.	<b>10</b>
The number of participant families who are employed and obtain better employment.	<b>15</b>
The number of jobs with medical benefits obtained.	<b>5</b>
The number of participant families completing education/training programs.	<b>15</b>
The number of participant families securing standard housing.	<b>10</b>
The number of participant families provided emergency assistance.	<b>60</b>
The number of participant families provided employment supports.	<b>35</b>
The number of participant families provided educational supports.	<b>25</b>
The average change in the annual income per participant family experiencing a change.	This measure does not require a target but must be reported.
The average wage rate of employed participant families.	This measure does not require a target but must be reported.

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding  
One-Year Work Program  
OEO Form 212 (continued)**

<b>Table 2 Outcome Measures for Project 2 (enter project name)</b>	
<b>Measure</b>	<b>Expected to Achieve the Outcome in Reporting Period (Target)</b>
The number of participant families served.	<b>180</b>



**Community Services Block Grant Program  
 Fiscal Year 2021-22 Application for Funding  
 One-Year Work Program  
 OEO Form 212 (continued)**

10. For Community Action Agencies that serve multiple counties, provide a breakdown of the expected *number of persons served* in each designated county in the table below. Show the total *number of persons served* in the table.

Number of Families to be Served Per County											
<b>Agency Name: Action Pathways, Inc.</b>											
<b>Project Name: Self-Sufficiency</b>											
<b>County</b>	<b>Cumberland</b>	<b>Sampson</b>									<b>Total</b>
<b>Total Planned</b>	<b>144</b>	<b>36</b>									<b>180</b>
<b>Project Name:</b>											
<b>County</b>											<b>Total</b>
<b>Total Planned</b>											

**Community Services Block Grant Program  
Fiscal Year 2021-22 Application for Funding  
Monitoring, Assessment and Evaluation Plan**

1. Describe the role and responsibilities of the following in the assessment and evaluation of agency programs.

a. Board of Directors:

To facilitate the board's ability to assess the ASPIRE Self-Sufficiency Program, the CEO provides a report during each board meeting on agency's programs. The reports include the activities of the CSBG staff monthly program accomplishments. The report is delivered to the Executive Committee during the months full board meetings are not conducted. Board members review the materials and ask questions when necessary.

Attendance at the many various events hosted by the ASPIRE team allows board members to observe, assess, and evaluate the work involved in the self-sufficiency program board members are invited to attend events sponsored by the ASPIRE team. Program results are presented to the board at the Annual Board meeting. The presentation includes success stories and program outcomes achieved for the year.

A Sampson County Advisor Committee has been established to allow Sampson County board members as well as interested county residents the opportunity to learn about the ASPIRE program. The Advisory Committee has provided feedback on the program and offered contacts to support the success of the program.

Board orientation training is conducted for all board members annually. The training includes a review of the ASPIRE program goals and activities, this allows board members to make informed assessments of the program's progress. Board members are also involved in the agency's strategic planning process and review the annual CSBG application for approval to OEO.

b. Low-Income Community:

As a part of the annual planning process, the low-income community and clients are asked to evaluate Action Pathways, Inc. services and to recommend modifications or changes they believe are needed to improve the programs. In 2019 an extensive needs assessment was conducted to include the input from the community. Public hearings are conducted to allow the low-income to have input on the plans for activities and services to be provided by Action Pathways, Inc.

c. Program Participants:

Agency clients participate regularly in assessing program services, systems and operations through Customer Satisfaction Surveys, and advertisement program evaluation surveys. Comments or recommendations are presented to the Board of Directors. Program participants also included in the formulation of the Agency Strategic Plan and Needs Assessments.

d. Others:

Action Pathways, Inc. partners and funding sources are frequently involved in assessing program services and evaluation outcomes. The quality of programs in meeting needs of the targeted community is measured against pre-set standards of performance. Action Pathways, Inc. also prepares an Annual Report on each of its programs to keep the community aware of its activities.

2. Describe the systematic approach for collecting, analyzing and reporting customer satisfaction data to the Board of Directors.

Action Pathways, Inc. programs conduct surveys throughout the year to collect the participants input. The data is compiled annually and used to evaluate programs and improve service delivery. The surveys are periodically shared with the Board of Directors. Customer satisfaction surveys are analyzed by the Program Directors, COO and CEO, prior to presentation to the Board of Directors

3. Describe how administrative policies and procedures are monitored by the Board of Directors.

Revisions to the Personnel Policies and Procedures manual are presented for review and approved by the Board of Directors to ensure they comply. Revisions to the Accounting Policies manual are also presented to the Board. Both documents are presented to the Board of Directors.

4. Describe how the Board acts on monitoring, assessment and evaluation reports.

Staff provides reports to the board on compliance issues monthly. Progress towards milestones and corrective actions are included in the Performance Quality Improvement reports. When appropriate, board members participate in exit interviews during monitoring reviews. The audit and financial statements are presented to the full board by the firm hired to conduct the audit. The Board and staff use assessment and evaluations as a tool to monitor the progress of the needs assessment, goal development, and agency strategies.

5. Describe the Board's procedure for conducting the agency self-evaluation.

The Agency's Board Development Committee created a self-evaluation tool, which is administered every 3-5 years. The Board evaluates Action Pathways, Inc. Program's progress and results using the self-evaluation tool.

6. Summarize the results of the Board's most recent self-evaluation. Describe how the information has been or will be used to develop the agency's next Strategy for Eliminating Poverty. Indicate the timeframe and planned activities for the next evaluation.

The results of the most recent self-evaluation were completed, reflected board members interest in increasing their involvement in fundraising and in increased participation in board member financial contributions to the agency. During the Strategic Planning Session, funding also appeared as a board member priority. Board members reviewed the Vision Statement and Core Values, to be inclusive of empowering families for growth. The Board Self-Assessment and Strategic Plan Development indicate a focus on developing resources, financial and other, to assist families and individuals achieve self-sufficiency.

The most recent self-evaluation indicated that Action Pathways, Inc in 26 areas, such as opportunity for discussion during meetings, distributions of materials for board member review, and more. The following are areas for additional focus:

- Board members make financial contributions
- Board members are involved in some aspect of fundraising
- Meetings begin and end on time per an agreed upon schedule
- Board members follow through on their commitments in a timely manner

The Board self-evaluation addressed the functioning of the board and board members, it was determined the board had not discussed strategies to eliminate poverty.

**Contract Number:** [Yellow shaded cell]

**(Full Legal Name) Contractor:** Action Pathways, Inc.

DSS updated 083120 by HLC

Complete this form such that amounts for state funds are shown when entering line item detail. Add rows as needed. Enter information in yellow shaded cells only. **Do NOT enter or delete anything in blue shaded cells.** The aqua cells contain formulas that are NOT to be overridden. Be sure to complete the additional required worksheets by clicking on the word "detail".

Category	Line Item	Amount	Detail	Narrative
<b>Human Resources</b>				
	Salary/Wages	\$ 352,004.00	<a href="#">detail</a>	0
	Fringe Benefits	\$ 121,880.00	<a href="#">detail</a>	0
	Other (includes temporary employees)	[Yellow shaded cell]		[Yellow shaded cell]
<b>Total Human Resources</b>		\$ 473,884.00		
<b>Operational Expenses/Capital Outlays</b>				
<b>Supplies and Materials</b>				
	Furniture	[Yellow shaded cell]		[Yellow shaded cell]
	Other	\$ 30,000.00		Office, Program, Janitorial Supplies \$2,500/mth
<b>Equipment</b>				
	Communication	[Yellow shaded cell]		[Yellow shaded cell]
	Office	[Yellow shaded cell]		[Yellow shaded cell]
	IT	[Yellow shaded cell]		[Yellow shaded cell]
	Assistive Technology	[Yellow shaded cell]		[Yellow shaded cell]
	Medical	[Yellow shaded cell]		[Yellow shaded cell]
	Vehicles	[Yellow shaded cell]		[Yellow shaded cell]
	Scientific	[Yellow shaded cell]		[Yellow shaded cell]
	Other	\$ 2,460.00		Leased Equipment Copier/Mail Machine \$205/mth
<b>Travel</b>				
	Contractor Staff	[Yellow shaded cell]		[Yellow shaded cell]
	Board Members Expense	[Yellow shaded cell]		[Yellow shaded cell]
<b>Utilities</b>				
	Gas	[Yellow shaded cell]		[Yellow shaded cell]

Electric	\$ 7,026.00
Telephone	\$ 17,175.00
Water	
Other	\$ 1,200.00

**Repair and Maintenance** 3894

**Staff Development (contractor staff only)** 40358

**Media/Communications**

Advertising	\$ 7,200.00
Audiovisual Presentations, Multimedia, TV, Radio Presentations	
Logos	
Promotional Items	
Publications	\$ 3,000.00
PSAs and Ads	
Reprints	
Text Language Translation	
Websites and Web Materials	

**Rent**

Office Space	\$ 36,300.00
Equipment	\$ 3,000.00
Furniture	
Vehicles	\$ 4,400.00
Other	\$ 4,800.00

**Professional Services**

Legal	\$ 1,000.00
IT	\$ 4,000.00
Accounting	
Payroll	\$ 480.00
Security	\$ 1,336.00

**Dues and Subscriptions** \$ 500.00

Utilities \$1,171/mth x 50%
Telephone/Fax \$250/mth, Cell phones \$731/mth, Internet \$414/mth
Postage (Mailings to clients/vendors) /\$100/mth

Repairs to equipment \$262/mth avg, facilities, vehicles

Conferences Costs & Speakers, Space Rental, Supplies, Notary class/stamp

Employee./Client Ads, Intent to Apply, etc.
Printing & Publications - Program Brochures, Flyers, etc

Dick Street Office (up/downstairs) \$4,550 & \$1,500/mth x 50%
Maint/Repairs, Lease \$250/mth
Maint/Repairs, Gas
Janitorial Services (\$800/mth x 50%) includes monthly Covid-19 cleaning

Legal Fees
AR4CA \$6,400 x 50%, AntiVirus Software, Cloud Storage, misc supplies
Time & Attendance Reporting \$40/mth
Alarm Monitoring \$672/yr x 50%, Drug/Background Tests

Clinton Chamber of Commerce, NTA Annual Fee, Conference Memberships

**Other**

Audit Services	
Service Payments	\$ 135,267.00
Incentives and Participants	
Insurance and Bonding	\$ 6,000.00
Other	\$ 270.00

Client Services
Property Taxes/Insurance Dick Street, Vehicle Ins
Pest Control \$45/mth x 50%

**Total Operational Expenses/Capital Outlays** \$ 309,666.00

**Subcontracting and Grants** \$ - [detail](#)

**Indirect Cost** \$ 73,642.00

Indirect Costs on Salaries & Fringes (15.54%)

**Contractor Match**


**Total Budgeted Expenditures** \$ 857,192.00

**OR** The cost per service line item is separate from total budgeted expenditures and is used when creating a deliverable based contract and no other detail is required for the line item budget.

**Total Cost Per Service**

# MEMORANDUM

To: Sampson County Board of Commissioners  
Ed Causey

From: Sarah Bradshaw 

Date: December 22, 2020

Subject: DSS Cleaning Services

DSS has a need to convert to contracted service for daily janitorial services for our building. We are forwarding the attached contract for your consideration and approval. K&A Cleaning Services (owners Kelvin and Amy Morrissey) are interested in providing these services (includes major floor cleaning).

We currently have funds within our budget to cover the related costs and wish to begin their services effective January 1, 2021.

Thanks for your consideration.





**8. Payment Provisions:**

Payment shall be made in accordance with the Contract Documents as described in the Scope of Work, Attachment B.

- 9. Contract Administrators:** All notices permitted or required to be given by one Party to the other and all questions about the contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Contract Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Contract Administrator by giving timely written notice to the other Party.

**For the County:**

IF DELIVERED BY US POSTAL SERVICE		IF DELIVERED BY ANY OTHER MEANS	
Name & Title	Sarah W. Bradshaw, Director	Name & Title	Sarah W. Bradshaw, Director
County	Sampson	County	Sampson
Mailing Address	360 County Complex Rd, Suite 100	Street Address	360 County Complex Rd, Suite 100
City, State, Zip	Clinton, NC 28328	City, State, Zip	Clinton, NC 28328
Telephone	910-592-7131		
Fax	910-592-3763		
Email	sarah.bradshaw@sampsondss.net		

**For the Contractor:**

IF DELIVERED BY US POSTAL SERVICE		IF DELIVERED BY ANY OTHER MEANS	
Name & Title	Kelvin Morrisey, Owner	Name & Title	Kelvin Morrisey, Owner
Company Name	K & A Morrisey Cleaning Service	Company Name	K & A Morrisey Cleaning Service
Mailing Address	254 Hook Lane	Mailing Address	254 Hook Lane
City State Zip	Clinton, NC 28328	City State Zip	Clinton, NC 28328
Telephone	910-633-5896		
Fax			
Email	kelvinmorrisey@yahoo.com		

**10. Supplementation of Expenditure of Public Funds:**

The Contractor assures that funds received pursuant to this contract shall be used only to supplement, not to supplant, the total amount of federal, state and local public funds that the Contractor otherwise expends for contract services and related programs. Funds received under this contract shall be used to provide additional public funding for such services; the funds shall not be used to reduce the Contractor's total expenditure of other public funds for such services.

**11. Disbursements:**

As a condition of this contract, the Contractor acknowledges and agrees to make disbursements in accordance with the following requirements:

- (a) Implement adequate internal controls over disbursements;
- (b) Pre-audit all vouchers presented for payment to determine:
  - Validity and accuracy of payment
  - Payment due date
  - Adequacy of documentation supporting payment
  - Legality of disbursement
- (c) Assure adequate control of signature stamps/plates;
- (d) Assure adequate control of negotiable instruments; and
- (e) Implement procedures to insure that account balance is solvent and reconcile the account monthly.

**12. Outsourcing to Other Countries:**

The Contractor certifies that it has identified to the County all jobs related to the contract that have been outsourced to other countries, if any. The Contractor further agrees that it will not outsource any such jobs during the term of this contract without providing notice to the County.

**13. Federal Certifications:**

Individuals and Organizations receiving federal funds must ensure compliance with certain certifications required by federal laws and regulations. The contractor is hereby complying with Certifications regarding Nondiscrimination, Drug-Free Workplace Requirements, Environmental Tobacco Smoke, Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions, and Lobbying. These assurances and certifications are to be signed by the contractor's authorized representative.

**14. Signature Warranty:** The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement.

The Contractor and the County have executed this contract in triplicate originals, with one original being retained by Contractor one being retained by County and one being retained by the County Finance Officer.

_____ Signature	_____ Date
Kelvin Morrissey Printed Name	Owner Title

COUNTY

_____ Signature (must be legally authorized to sign contracts for DSS)	12-21-2020 Date
Sarah W. Bradshaw Printed Name	DSS Director Title

_____ Signature (must be legally authorized to sign contracts for County)	_____ Date
Edwin W. Causey Printed Name	County Manager Title

**This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.**

_____ Signature of County Finance Officer David Clack	_____ Date
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**Attachment A  
General Terms and Conditions**

**Relationships of the Parties**

**Independent Contractor:** The Contractor is and shall be deemed to be an independent contractor in the performance of this contract and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Contractor represents that it has, or shall secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with the County.

**Subcontracting:** The Contractor shall not subcontract any of the work contemplated under this contract without prior written approval from the County. Any approved subcontract shall be subject to all conditions of this contract. Only the subcontractors specified in the contract documents are to be considered approved upon award of the contract. The County shall not be obligated to pay for any work performed by any unapproved subcontractor. The Contractor shall be responsible for the performance of all of its subcontractors.

**Assignment:** No assignment of the Contractor's obligations or the Contractor's right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority, the County may:

- (a) Forward the Contractor's payment check(s) directly to any person or entity designated by the Contractor, or
- (b) Include any person or entity designated by Contractor as a joint payee on the Contractor's payment check(s).

In no event shall such approval and action obligate the County to anyone other than the Contractor and the Contractor shall remain responsible for fulfillment of all contract obligations.

**Beneficiaries:** Except as herein specifically provided otherwise, this contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this contract, and all rights of action relating to such enforcement, shall be strictly reserved to the County and the named Contractor. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the County and Contractor that any such person or entity, other than the County or the Contractor, receiving services or benefits under this contract shall be deemed an incidental beneficiary only.

**Indemnity and Insurance**

**Indemnification:** The Contractor agrees to indemnify and hold harmless the County and any of their officers, agents and employees, from any claims of third parties arising out of or any act or omission of the Contractor in connection with the performance of this contract.

**Insurance:** During the term of the contract, the Contractor at its sole cost and expense shall provide commercial insurance of such type and with such terms and limits as may be reasonably associated with the contract. As a minimum, the Contractor shall provide and maintain the following coverage and limits:

- (a) **Worker's Compensation** - The contractor shall provide and maintain Worker's Compensation Insurance as required by the laws of North Carolina, as well as employer's liability coverage with minimum limits of \$500,000.00, covering all of Contractor's employees who are engaged in any work under the contract. If any work is sublet, the Contractor shall require the subcontractor to provide the same coverage for any of his employees engaged in any work under the contract.
- (b) **Commercial General Liability** - General Liability Coverage on a Comprehensive Broad Form on an occurrence basis in the minimum amount of \$1,000,000.00 Combined Single Limit. (Defense cost shall be in excess of the limit of liability.)
- (c) **Automobile Liability Insurance:** The Contractor shall provide automobile liability insurance with a combined single limit of \$500,000.00 for bodily injury and property damage; a limit of \$500,000.00 for uninsured/under insured motorist coverage; and a limit of \$2,000.00 for medical payment coverage. The Contractor shall provide this insurance for all automobiles that are:
  - (a) owned by the Contractor and used in the performance of this contract;
  - (b) hired by the Contractor and used in the performance of this contract; and
  - (c) Owned by Contractor's employees and used in performance of this contract ("non-owned vehicle insurance"). Non-owned vehicle insurance protects employers when employees use their personal vehicles for work purposes. Non-owned vehicle insurance supplements, but does not replace, the car-owner's liability insurance.

The Contractor is not required to provide and maintain automobile liability insurance

on any vehicle – owned, hired, or non-owned -- unless the vehicle is used in the performance of this contract.

- (d) The insurance coverage minimums specified in subparagraph (a) are exclusive of defense costs.
- (e) The Contractor understands and agrees that the insurance coverage minimums specified in subparagraph (a) are not limits, or caps, on the Contractor's liability or obligations under this contract.
- (f) The Contractor may obtain a waiver of any one or more of the requirements in subparagraph (a) by demonstrating that it has insurance that provides protection that is equal to or greater than the coverage and limits specified in subparagraph (a). The County shall be the sole judge of whether such a waiver should be granted.
- (g) The Contractor may obtain a waiver of any one or more of the requirements in paragraph (a) by demonstrating that it is self-insured and that its self-insurance provides protection that is equal to or greater than the coverage and limits specified in subparagraph (a). The County shall be the sole judge of whether such a waiver should be granted.
- (h) Providing and maintaining the types and amounts of insurance or self-insurance specified in this paragraph is a material obligation of the Contractor and is of the essence of this contract.
- (i) The Contractor shall only obtain insurance from companies that are authorized to provide such coverage and that are authorized by the Commissioner of Insurance to do business in the State of North Carolina. All such insurance shall meet all laws of the State of North Carolina.
- (j) The Contractor shall comply at all times with all lawful terms and conditions of its insurance policies and all lawful requirements of its insurer.
- (k) The Contractor shall require its subcontractors to comply with the requirements of this paragraph.
- (l) The Contractor shall demonstrate its compliance with the requirements of this paragraph by submitting certificates of insurance to the County before the Contractor begins work under this contract.

#### Transportation of Clients by Contractor:

The contractor will maintain Insurance requirements if required as noted under Article 7 Rule R2-36 of the North Carolina Utilities Commission.

### Default and Termination

**Termination Without Cause:** The County or the Contractor may terminate this contract without cause by giving 30 days written notice to the other party.

**Termination for Cause:** If, through any cause, the Contractor shall fail to fulfill its obligations under this contract in a timely and proper manner, the County shall have the right to terminate this contract by giving written

notice to the Contractor and specifying the effective date thereof. In that event, all finished or unfinished deliverable items prepared by the Contractor under this contract shall, at the option of the County, become its property and the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Contractor shall not be relieved of liability to the County for damages sustained by the County by virtue of the Contractor's breach of this agreement, and the County may withhold any payment due the Contractor for the purpose of setoff until such time as the exact amount of damages due the County from such breach can be determined. In case of default by the Contractor, without limiting any other remedies for breach available to it, the County may procure the contract services from other sources and hold the Contractor responsible for any excess cost occasioned thereby. The filing of a petition for bankruptcy by the Contractor shall be an act of default under this contract.

**Waiver of Default:** Waiver by the County of any default or breach in compliance with the terms of this contract by the Provider shall not be deemed a waiver of any subsequent default or breach and shall not be construed to be modification of the terms of this contract unless stated to be such in writing, signed by an authorized representative of the County and the Contractor and attached to the contract.

**Availability of Funds:** The parties to this contract agree and understand that the payment of the sums specified in this contract is dependent and contingent upon and subject to the appropriation, allocation, and availability of funds for this purpose to the County.

**Force Majeure:** Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.

**Survival of Promises:** All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.

**Intellectual Property Rights Copyrights and Ownership of Deliverables:** All deliverable items produced pursuant to this contract are the exclusive property of the County. The Contractor shall not assert a claim of copyright or other property interest in such deliverables.

**Federal Intellectual Property Bankruptcy Protection Act:** The Parties agree that the County shall be entitled to all rights and benefits of the Federal Intellectual Property Bankruptcy Protection Act, Public Law 100-506, codified at 11 U.S.C. 365 (n) and any amendments thereto.

### Compliance with Applicable Laws

**Compliance with Laws:** The Contractor shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority.

**Title VI, Civil Rights Compliance:** In accordance with Federal law and U.S. Department of Agriculture (USDA) and U.S. Department of Health and Human Services (HHS) policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age or disability. Under the Food Stamp Act and USDA policy, discrimination is prohibited also on the basis of religion or political beliefs.

**Equal Employment Opportunity:** The Contractor shall comply with all federal and State laws relating to equal employment opportunity.

**Health Insurance Portability and Accountability Act (HIPAA):** The Contractor agrees that, if the County determines that some or all of the activities within the scope of this contract are subject to the Health Insurance Portability and Accountability Act of 1996, P.L. 104-91, as amended ("HIPAA"), or its implementing regulations, it will comply with the HIPAA requirements and will execute such agreements and practices as the County may require to ensure compliance.

- (a) **Data Security:** The Contractor shall adopt and apply data security standards and procedures that comply with all applicable federal, state, and local laws, regulations, and rules.
- (b) **Duty to Report:** The Contractor shall report a suspected or confirmed security breach to the local Department of Social Services/Human Services Contract Administrator within twenty-four (24) hours after the breach is first discovered, provided that the Contractor shall report a breach involving Social Security Administration data or Internal Revenue Service data within one (1) hour after the breach is first discovered.
- (c) **Cost Borne by Contractor:** If any applicable federal, state, or local law, regulation, or rule requires the Contractor to give written notice of a security breach to affected persons, the Contractor shall bear the cost of the notice.

**Trafficking Victims Protection Act of 2000 :**  
The Contractor will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104)

**Executive Order # 24:** It is unlawful for any vendor, contractor, subcontractor or supplier of the state to make gifts or to give favors to any state employee. For additional information regarding the specific requirements and exemptions, contractors are encouraged to review Executive Order 24 and G.S. Sec. 133-32.

### Confidentiality

**Confidentiality:** Any information, data, instruments, documents, studies or reports given to or prepared or assembled by the Contractor under this agreement shall be kept as confidential and not divulged or made available to any individual or organization without the prior written approval of the County. The Contractor acknowledges that in receiving, storing, processing or otherwise dealing with any confidential information it will safeguard and not further disclose the information except as otherwise provided in this contract.

### Oversight

**Access to Persons and Records:** The State Auditor shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions in accordance with General Statute 147-64.7. Additionally, as the State funding authority, the Department of Health and Human Services shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions.

**Record Retention:** Records shall not be destroyed, purged or disposed of without the express written consent of the Division. State basic records retention policy requires all grant records to be retained for a minimum of five years or until all audit exceptions have been resolved, whichever is longer. If the contract is subject to federal policy and regulations, record retention may be longer than five years since records must be retained for a period of three years following submission of the final Federal Financial Status Report, if applicable, or three years following the submission of a revised final Federal Financial Status Report. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Contract has been started before expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later. The record retention period for Temporary Assistance for Needy Families (TANF) and

MEDICAID and Medical Assistance grants and programs must be retained for a minimum of ten years.

### Warranties and Certifications

**Date and Time Warranty:** The Contractor warrants that the product(s) and service(s) furnished pursuant to this contract ("product" includes, without limitation, any piece of equipment, hardware, firmware, middleware, custom or commercial software, or internal components, subroutines, and interfaces therein) that perform any date and/or time data recognition function, calculation, or sequencing will support a four digit year format and will provide accurate date/time data and leap year calculations. This warranty shall survive the termination or expiration of this contract.

**Certification Regarding Collection of Taxes:** G.S. 143-59.1 bars the Secretary of Administration from entering into contracts with vendors that meet one of the conditions of G.S. 105-164.8(b) and yet refuse to collect use taxes on sales of tangible personal property to purchasers in North Carolina. The conditions include: (a) maintenance of a retail establishment or office; (b) presence of representatives in the State that solicit sales or transact business on behalf of the vendor; and (c) systematic exploitation of the market by media-assisted, media-facilitated, or media-solicited means. The Contractor certifies that it and all of its affiliates (if any) collect all required taxes.

### E-Verify

Pursuant to G.S. 143-48.5 and G.S. 147-33.95(g), the undersigned hereby certifies that the Contractor named below, and the Contractor's subcontractors, complies with the requirements of Article 2 of Chapter 64 of the NC General Statutes, including the requirement for each employer with more than 25 employees in North Carolina to verify the work authorization of its employees through the federal E-Verify system." E-Verify System Link: [www.uscis.gov](http://www.uscis.gov)

### Miscellaneous

**Choice of Law:** The validity of this contract and any of its terms or provisions, as well as the rights and duties of the parties to this contract, are governed by the laws of North Carolina. The Contractor, by signing this contract, agrees and submits, solely for matters concerning this Contract, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be the county in which the contract originated. The place of this contract and all transactions and agreements relating to it, and their situs and forum, shall be the county where the contract originated, where all matters, whether sounding

in contract or tort, relating to the validity, construction, interpretation, and enforcement shall be determined.

**Amendment:** This contract may not be amended orally or by performance. Any amendment must be made in written form and executed by duly authorized representatives of the County and the Contractor.

**Severability:** In the event that a court of competent jurisdiction holds that a provision or requirement of this contract violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this contract shall remain in full force and effect.

**Headings:** The Section and Paragraph headings in these General Terms and Conditions are not material parts of the agreement and should not be used to construe the meaning thereof.

**Time of the Essence:** Time is of the essence in the performance of this contract.

**Key Personnel:** The Contractor shall not replace any of the key personnel assigned to the performance of this contract without the prior written approval of the County. The term "key personnel" includes any and all persons identified as such in the contract documents and any other persons subsequently identified as key personnel by the written agreement of the parties.

**Care of Property:** The Contractor agrees that it shall be responsible for the proper custody and care of any property furnished to it for use in connection with the performance of this contract and will reimburse the County for loss of, or damage to, such property. At the termination of this contract, the Contractor shall contact the County for instructions as to the disposition of such property and shall comply with these instructions.

**Travel Expenses:** Reimbursement to the Contractor for travel mileage, meals, lodging and other travel expenses incurred in the performance of this contract shall not exceed the rates established in County policy.

**Sales/Use Tax Refunds:** If eligible, the Contractor and all subcontractors shall: (a) ask the North Carolina Department of Revenue for a refund of all sales and use taxes paid by them in the performance of this contract, pursuant to G.S. 105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their reimbursement reports.

**Advertising:** The Contractor shall not use the award of this contract as a part of any news release or commercial advertising.

**ATTACHMENT B  
SCOPE OF WORK**

Federal Tax Id. XXX-XX-4620

**Contract #4**

**A. CONTRACTOR INFORMATION**

1. Contractor Agency Name: K & A Morrissey Cleaning Service
2. *If different* from Contract Administrator Information in General Contract:  
Address SAME
3. Name of Program (s): Janitorial Services
4. Status:  Public  Private, Not for Profit  Private, For Profit
5. Contractor's Financial Reporting Year July 1 through June 30

**B. Explanation of Services to be provided:** The Contractor shall furnish all labor, equipment and supplies necessary to perform professional janitorial services as outlined below:

**DAILY SERVICE:**

The following tasks will be performed each day, Monday through Friday, except holidays.

1. Empty all internal and external trash cans. Use plastic liners.
2. Deposit ALL trash and boxes in dumpsters or other designated container.
3. Sweep and wet mop all uncarpeted floors and mats (including entrance areas).
4. Vacuum all carpeted rugs and floors.
5. Clean and shine all chrome fixtures, including drinking fountains.
6. Clean glass surfaces, including entrance area and glass partitions.
7. Dust desk, bookcases, cabinets and other office furniture and clean underneath desk each day.
8. Report burned out light bulbs and tubes – anything that you think maintenance will need to fix.
9. Clean all lobby tables and straighten lobby chairs, books, magazines, brochures, etc.
10. Clean all Conference Room and Break Area tables, bookshelves, countertops, and credenzas
11. Restrooms
  - a. Replenish all restroom supplies in sufficient quantities to last all day.
  - b. Clean floors by using a wet mop with disinfectant cleaner or soap and water.
  - c. Wash and sanitize toilet seats and urinals.
  - d. Clean sinks.
  - e. Empty all bathroom trash.
  - f. Use disinfectant on all traps, drains, toilets, and urinals.
  - g. Wipe down bathroom stalls as needed
12. Empty external smoking stations
13. Spot clean carpet (or as needed)
14. Complete janitorial check list

**BI-MONTHLY SERVICE:**

1. Spray buff all tile, and terrazzo floors (or more frequently as needed to keep clean and shiny).

**MONTHLY SERVICE:**

1. Clean all air grills, diffusers, and fans.
2. Clean Venetian blinds.

**SEMI-ANNUALLY:**

1. Strip, re-wax, and buff all tile and linoleum floors (more often if necessary).
2. Shampoo or steam-clean all carpet (more often if necessary).
3. Wash and dry all glass windows and doors, inside and outside (by the end of September and March).
4. Clean all light lens, globes, any light fixtures and diffusers.

**NORMAL JANITORIAL DUTIES:**

1. Perform any other type of normal janitorial duties which may have been inadvertently omitted.
2. Keep janitorial supply area neat and clean at all times.
3. Provide a staff person from 10:00 to 2:00 Monday – Friday (AND evening hours each day) to perform additional janitorial services as needed in addition to the daily services described in this Scope and Specifications of Work
4. Complete JANITORIAL CHECKLIST (Attachment O) **each day**.

C. Rate per unit of Service (define the unit):  
\$4,200. per month .

D. Details of Billing process and Time Frames: The Contractor shall submit an invoice monthly to the Department of Social Services for janitorial services rendered in the prior month. Invoices will be paid by the County the 10<sup>th</sup> day of each month.

E. Area to be served/Delivery site(s): Department of Social Services; First Floor; Building E; 360 County Complex Road; Clinton, NC 28328

  
\_\_\_\_\_  
Sarah W. Bradshaw

\_\_\_\_\_  
Kelvin Morrisey

12-21-2020  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**ATTACHMENT E  
NO OVERDUE TAX DEBTS**

**K & A MORRISSEY CLEANING SERVICE**

254 Hook Lane  
Clinton, NC 28328  
(910) 633-5896

January 1, 2021

To: **Sampson County Department of Social Services**

**Certification:**

I certify that Kelvin Morrissey DBA K & A Morrissey Cleaning Service does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. I further understand that any person who makes a false statement in violation of N.C.G.S. 143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S. 143C-10-1b.

**Sworn Statement:**

Kelvin Morrissey being duly sworn, say that I am the Owner of K & A Morrissey Cleaning Service of Clinton in the State of North Carolina; and that the foregoing certification is true, accurate and complete to the best of my knowledge and was made and subscribed by me. I also acknowledge and understand that any misuse of Federal/State funds will be reported to the appropriate authorities for further action.

\_\_\_\_\_  
Kelvin Morrissey

**Sworn to and subscribed before me on the day of the date of said certification.**

(Official Seal)

\_\_\_\_\_  
Notary Public Signature

My Commission expires \_\_\_\_\_, 20 \_\_\_\_\_

<sup>1</sup> G.S. 105-243.1 defines: Overdue tax debt. – Any part of a tax debt that remains unpaid 90 days or more after the notice of final assessment was mailed to the taxpayer. The term does not include a tax debt, however, if the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 90 days after the notice of final assessment was mailed and has not failed to make any payments due under the installment agreement.”

## Attachment M

# State Certification

## Contractor Certifications Required by North Carolina Law

### Instructions

The person who signs this document should read the text of the statutes listed below and consult with counsel and other knowledgeable persons before signing.

- The text of Article 2 of Chapter 64 of the North Carolina General Statutes can be found online at:  
[http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/ByArticle/Chapter\\_64/Article\\_2.pdf](http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/ByArticle/Chapter_64/Article_2.pdf)
- The text of G.S. 105-164.8(b) can be found online at:  
[http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter\\_105/GS\\_105-164.8.pdf](http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter_105/GS_105-164.8.pdf)
- The text of G.S. 143-48.5 (S.L. 2013-418, s. 2.(d)) can be found online at:  
<http://www.ncga.state.nc.us/Sessions/2013/Bills/House/PDF/H786v6.pdf>
- The text of G.S. 143-59.1 can be found online at:  
[http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter\\_143/GS\\_143-59.1.pdf](http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter_143/GS_143-59.1.pdf)
- The text of G.S. 143-59.2 can be found online at:  
[http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter\\_143/GS\\_143-59.2.pdf](http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/BySection/Chapter_143/GS_143-59.2.pdf)
- The text of G.S. 147-33.95(g) (S.L. 2013-418, s. 2. (e)) can be found online at:  
<http://www.ncga.state.nc.us/Sessions/2013/Bills/House/PDF/H786v6.pdf>

### Certifications

- (1) **Pursuant to G.S. 143-48.5 and G.S. 147-33.95(g)**, the undersigned hereby certifies that the Contractor named below, and the Contractor's subcontractors, complies with the requirements of Article 2 of Chapter 64 of the NC General Statutes, including the requirement for each employer with more than 25 employees in North Carolina to verify the work authorization of its employees through the federal E-Verify system." E-Verify System Link: [www.uscis.gov](http://www.uscis.gov)

Local government is specifically exempt from Article 2 of Chapter 64 of the North Carolina General Statutes. However, local government is subject to and must comply with North Carolina General Statute §153A-99.1., which states in part as follows:

Counties Must Use E-Verify. - Each county shall register and participate in E-Verify to verify the work authorization of new employees hired to work in the United States.

- (2) **Pursuant to G.S. 143-59.1(b)**, the undersigned hereby certifies that the Contractor named below is not an "ineligible Contractor" as set forth in G.S. 143-59.1(a) because:

- (a) Neither the Contractor nor any of its affiliates has refused to collect the use tax levied under Article 5 of Chapter 105 of the General Statutes on its sales delivered to North Carolina when the sales met one or more of the conditions of G.S. 105-164.8(b); **and**

- (b) [check **one** of the following boxes]

- Neither the Contractor nor any of its affiliates has incorporated or reincorporated in a "tax haven country" as set forth in G.S. 143-59.1(c) (2) after December 31, 2001; **or**
- The Contractor or one of its affiliates **has** incorporated or reincorporated in a "tax haven country" as set forth in G.S. 143-59.1(c)(2) after December 31, 2001 **but** the United States is not the principal market for the public trading of the stock of the corporation incorporated in the tax haven country.

- (3) Pursuant to G.S. 143-59.2(b), the undersigned hereby certifies that none of the Contractor's officers, directors, or owners (if the Contractor is an unincorporated business entity) has been convicted of any violation of Chapter 78A of the General Statutes or the Securities Act of 1933 or the Securities Exchange Act of 1934 within 10 years immediately prior to the date of the bid solicitation.
- (4) The undersigned hereby certifies further that:
  - (a) He or she is a duly authorized representative of the Contractor named below;
  - (b) He or she is authorized to make, and does hereby make, the foregoing certifications on behalf of the Contractor; and
  - (c) He or she understands that any person who knowingly submits a false certification in response to the requirements of G.S. 143-59.1 and -59.2 shall be guilty of a Class I felony.

---

Contractor's Name: K & A Morrisey Cleaning Service

---

Signature of Contractor's Authorized Agent

Date

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Printed Name of Contractor's Authorized Agent

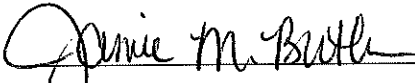
Kelvin Morrisey

Title  
Owner

---

Signature of Witness

Date



---

Printed Name of Witness

Jamie M Butler

12/21/2020

Title

Administrative Officer II

---

The witness should be present when the Contractor's Authorized Agent signs this certification and should sign and date this document immediately thereafter.

**ATTACHMENT N**

**CERTIFICATION OF ELIGIBILITY  
Under the Iran Divestment Act**

Pursuant to G.S. 147-86.59, any person identified as engaging in investment activities in Iran, determined by appearing on the Final Divestment List created by the State Treasurer pursuant to G.S. 147-86.58, is ineligible to contract with the State of North Carolina or any political subdivision of the State. The Iran Divestment Act of 2015, G.S. 147-86.55 *et seq.*\* requires that each vendor, prior to contracting with the State certify, and the undersigned on behalf of the Vendor does hereby certify, to the following:

1. that the vendor is not identified on the Final Divestment List of entities that the State Treasurer has determined engages in investment activities in Iran;
2. that the vendor shall not utilize on any contract with the State agency any subcontractor that is identified on the Final Divestment List; and
3. that the undersigned is authorized by the Vendor to make this Certification.

Vendor: K &A Morrissey Cleaning Service

By: \_\_\_\_\_  
Signature Date

Kelvin Morrissey Owner  
Printed Name Title

The State Treasurer’s Final Divestment List can be found on the State Treasurer’s website at the address: <https://www.nctreasurer.com/inside-the-department/OpenGovernment/Pages/Iran-Divestment-Act-Resources.aspx> and will be updated every 180 days. For questions about the Department of State Treasurer’s Iran Divestment Policy, please contact Meryl Murtagh at [Meryl.Murtagh@nctreasurer.com](mailto:Meryl.Murtagh@nctreasurer.com) or (919) 814-3852.

\* Note: Enacted by Session Law 2015-118 as G.S. 143C-55 *et seq.*, but has been renumbered for codification at the direction of the Revisor of Statutes.

**ATTACHMENT O**

**INTERNAL REVENUE SERVICE CONTRACT LANGUAGE FOR GENERAL SERVICES**

**I. PERFORMANCE**

In performance of this contract, the contractor agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

- 1) All work will be done under the supervision of the contractor or the contractor's employees.
- 2) Any tax return or tax return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material will be treated as confidential and will not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Disclosure to anyone other than an officer or employee of the contractor will be prohibited.
- 3) All tax returns and tax return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output will be given the same level of protection as required for the source material.
- 4) The contractor certifies that the data processed during the performance of this contract will be completely purged from all data storage components of his or her computer facility, and no output will be retained by the contractor at the time the work is completed. If immediate purging of all data storage components is not possible, the contractor certifies that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized disclosures.
- 5) Any spoilage or any intermediate hard copy printout that may result during the processing of IRS data will be given to the agency or his or her designee. When this is not possible, the contractor will be responsible for the destruction of the spoilage or any intermediate hard copy printouts, and will provide the agency or his or her designee with a statement containing the date of destruction, description of material destroyed, and the method used.
- 6) All computer systems processing, storing, or transmitting Federal tax information must meet the requirements defined in IRS Publication 1075. To meet functional and assurance requirements, the security features of the environment must provide for the managerial, operational, and technical controls. All security features must be available and activated to protect against unauthorized use of and access to Federal tax information.
- 7) No work involving Federal tax information furnished under this contract will be subcontracted without prior written approval of the IRS.
- 8) The contractor will maintain a list of employees authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office.
- 9) The agency will have the right to void the contract if the contractor fails to provide the safeguards described above.
- 10) (Include any additional safeguards that may be appropriate.)

**II. CRIMINAL/CIVIL SANCTIONS:**

- 1) Each officer or employee of any person to whom returns or return information is or may be disclosed will be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony

punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as 5 years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized further disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

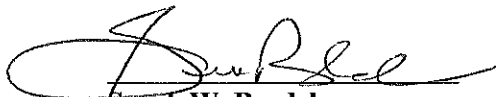
- 2) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. These penalties are prescribed by IRC section 7213A and 7431.
- 3) Additionally, it is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

**III. INSPECTION:**

The IRS and the Agency shall have the right to send its officers and employees into the offices and plants of the contractor for inspection of the facilities and operations provided for the performance of any work under this contract. On the basis of such inspection, specific measures may be required in cases where the contractor is found to be noncompliant with contract safeguards.

\_\_\_\_\_  
Kelvin Morrisey

\_\_\_\_\_  
Date

  
Sarah W. Bradshaw

12-21-2020  
\_\_\_\_\_  
Date

**ATTACHMENT P  
JANITORIAL CHECKLIST**

**DATE** \_\_\_\_\_

This list is to be completed **daily** and turned in by the end of each week to the agency Administrative Officer II.

Each category of service should be checked off as it is performed. If your answer to any item in a category of service is "NO", **explain** why the service was not performed in the comments section of this checklist.

**Daily Service**

- | Yes   | No    |   |
|-------|-------|---|
| _____ | _____ | Empty all internal and external trash cans. Use plastic liners.                                 |
| _____ | _____ | Deposit ALL trash and boxes in dumpsters or other designated container.                         |
| _____ | _____ | Sweep and wet mop all uncarpeted floors and mats (including entrance areas).                    |
| _____ | _____ | Vacuum Spot clean carpet all carpeted rugs and floors.  |
| _____ | _____ | Clean and shine all chrome fixtures, including drinking fountains.                              |
| _____ | _____ | Clean glass surfaces, including entrance area, reception areas and glass partitions.            |
| _____ | _____ | Dust desk, bookcases, cabinets and other office furniture and clean underneath desk each day.   |
| _____ | _____ | Report burned out light bulbs and tubes – anything that you think maintenance will need to fix. |
| _____ | _____ | Clean all lobby tables and straighten lobby chairs, books, magazines, brochures, etc.           |
| _____ | _____ | Clean all Conference Room and Break Area tables, bookshelves, countertops, and credenzas        |
| _____ | _____ | Empty external smoking stations   |

**Restrooms**

- |       |       |   |
|-------|-------|---|
| _____ | _____ | a. Replenish all restroom supplies in sufficient quantities to last all day.    |
| _____ | _____ | b. Clean floors by using a wet mop with disinfectant cleaner or soap and water. |
| _____ | _____ | c. Wash and sanitize toilet seats and urinals.                                  |
| _____ | _____ | d. Clean sinks.   |
| _____ | _____ | e. Empty all bathroom trash.  |
| _____ | _____ | f. Use disinfectant on all traps, drains, toilets, and urinals.                 |
| _____ | _____ | g. Wipe down bathroom stalls as needed  |

**BI-MONTHLY SERVICE:**

- |       |       |  |
|-------|-------|--|
| _____ | _____ | Spray buff all tile, and terrazzo floors (or more frequently as needed to keep clean and shiny). |
|-------|-------|--|

**MONTHLY SERVICE:**

- |       |       |  |
|-------|-------|--|
| _____ | _____ | Clean all air grills, diffusers, and fans. |
| _____ | _____ | Clean Venetian blinds.                     |

**SEMI-ANNUALLY:**

- |       |       |   |
|-------|-------|---|
| _____ | _____ | Strip, re-wax, and buff all tile and linoleum floors (more often if necessary).     |
| _____ | _____ | Shampoo or steam-clean all carpet (more often if necessary).                        |
| _____ | _____ | Wash and dry all glass windows and doors, inside and outside (September and March). |
| _____ | _____ | Clean all light lens, globes, any light fixtures and diffusers.                     |

**COMMENTS:**

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**CONTRACT PROVIDER NAME:**  K & A Morrisey Cleaning Services

**CONTRACT NUMBER:**  4

**CONTRACT PERIOD:**  January 1, 2021 - June 30, 2021

**PROVIDER'S FISCAL YEAR:**  July 1 - June 30, 2021

**CONTRACT DETERMINATION QUESTIONNAIRE  
(PURCHASE OF SERVICE VS. FINANCIAL ASSISTANCE)**

Instructions: Enter 5 points for each factor in either the yes or no column. Once the entire list has been completed tally the points in each column. The column with the most points should be a good indicator of the designation of the organization--either Financial Assistance (Grant) or Vendor (Purchase of Service).

Determination Factors	5 points	5 points
	Financial Assistance YES	Purchase of Service NO
1 Does the provider determine eligibility?		5
2 Does the provider provide administrative functions such as Develop program standards procedures and rules?		5
3 Does the provider provide administrative functions such as Program Planning?		5
4 Does the provider provide administrative functions such as Monitoring?		5
5 Does the provider provide administrative functions such as Program Evaluation?		5
6 Does the provider provide administrative functions such as Program Compliance?		5
7 Is provider performance measured against whether specific objectives are met?		5
8 Does the provided have responsibility for programmatic decision making?		5
9 Is the provider objective to carry out a public purpose to support an overall program objective?		5
10 Does the provider have to submit a cost report to satisfy a cost reimbursement arrangement?		5
11 Does the provider have any obligation to the funding authority other than the delivery of the specified goods/services?		5
12 Does the provider operate in a noncompetitive environment?		5
13 Does the provider provide these or similar goods and/or services only to the funding agency?		5
14 Does the provide these or similar goods and/or services outside normal business operations?		5
<b>TOTAL</b>	<b>0</b>	<b>70</b>

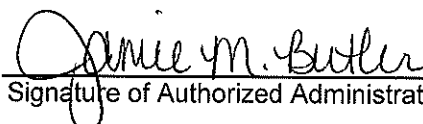
Note: The authorized individual(s) must place an X in one of the boxes below to indicate the type of contractual arrangement for this contract , then sign and date where indicated.

FINANCIAL ASSISTANCE

PURCHASE SERVICE

  
Signature of County Authorized Person

12-21-2020  
DATE

  
Signature of Authorized Administrative Individual

12-21-2020  
DATE



**RESOLUTION BY BOARD OF COMMISSIONERS OF COUNTY OF SAMPSON**

- WHEREAS,** the Safe Drinking Water Act Amendments of 1996 and the North Carolina Water Infrastructure Fund have authorized the making of loans and/or grants, as applicable, to aid eligible, drinking-water system owners in financing the cost of construction for eligible, drinking-water infrastructure; and
- WHEREAS,** the North Carolina Department of Environmental Quality has offered a State Reserve Loan in the amount of \$1,246,017 (previous total of \$906,160 plus amended increase of \$339,857) and State Reserve Grant in the amount of \$906,160 for the construction of I-40/NC-403 Interchange Production Well and Treatment System/Phase II, hereafter referred to as the "Project"; and
- WHEREAS,** the County of Sampson intends to construct said Project in accordance with engineering plans and specifications that have been or will have been approved by the North Carolina Public Water Supply Section.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF SAMPSON:**

That the County of Sampson does hereby accept the State Reserve Loan offer in the amount of \$1,246,017 and the State Reserve Grant offer in the amount of \$906,160; and

That the County of Sampson does hereby give assurance to the North Carolina Department of Environmental Quality that they will adhere to all applicable items specified in the standard "Conditions" and "Assurances" of the Department's funding offer, awarded in the form of State Reserve Loan and State Reserve Grant; and

That Edwin W. Causey, County Manager and successors so titled, is hereby authorized and directed to furnish such information, as the appropriate State agency may request, in connection with such application or the Project; to make the Assurances as contained above; and to execute such other documents as may be required in connection with the application; and

That the County of Sampson has complied substantially or will comply substantially with all Federal, State and local laws, rules, regulations, and ordinances applicable to the Project, and to Federal and State grants and loans pertaining thereto.

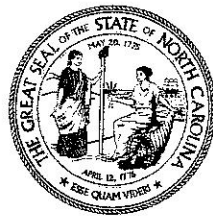
Adopted this the 4<sup>th</sup> day of January, 2021.

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Clark H. Wooten, Chairman

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Susan J. Holder, Clerk to the Board



NORTH CAROLINA  
*Environmental Quality*

ROY COOPER  
*Governor*

MICHAEL S. REGAN  
*Secretary*

Kim H. Colson  
*Director*

June 29, 2020

Mr. Edwin W. Causey, Manager  
Sampson County  
406 County Complex Road  
Clinton, North Carolina 28328

**Subject:** **AMENDED Offer & Acceptance Documents for a NC State Reserve Program (SRP) Loan & Grant**

**DWI Project No.:** **H-SRP-D-18-0168**

**Project Scope:** **"I-40/NC-403 Interchange" Production Well & Treatment System/Ph. II:**  
150-hp, V/T Pump; Chlorinator; Standby Generator w/Concrete Pad; and Mn/Fe Treatment Unit (Three (3) 102-inch (dia.) Pressure Filters w/MnO<sub>2</sub> Media; Shell Building w/Pad; One (1) 60k-gal, Backwash Storage Tank; Two (2) 10k-gal Sludge Tanks & Pump w/Controls & Instrumentation

Dear Mr. Causey:

**Sampson County** (County) recently were approved for **additional loan assistance** (i.e. loan increase) from the North Carolina State Reserve Program (**SRP**); grant assistance from the SRP was secured previously for your project, and remains unchanged. Accordingly, enclosed are two (2) copies of an *amended* "Offer-and-Acceptance" document extending Sampson County an **amended funding award** in the revised, total amount of **\$2,152,177**. This *amended* award is made by the Division of Water Infrastructure (DWI), subject to the "Assurances" and "Conditions" set forth in the enclosed, *amended* "Offer-and-Acceptance" document.

Priority for obtaining this *amended* award was based on the entire scope of this project. *Therefore, the County must complete the entire project, as defined in their completed application for funding on-file with DWI. Further, this project may be funded with bond proceeds pursuant to S.L. 2015-280. Therefore, the County must adhere to DWI's procedures for federal tax compliance.* Finally, funds will not be disbursed (via reimbursement requests) unless this *amended* award is accepted and returned to DWI.

Upon your acceptance, please submit the following items directly to the attention of **Pam Whitley**, Division of Water Infrastructure (**DWI**), 1633 Mail Service Center, Raleigh, North Carolina 27699-1633:

1. A resolution (sample copy attached), adopted by the governing body, accepting the offer, and making the applicable assurances contained therein;
2. One (1) copy of the original "offer-and-acceptance" document, executed by the designated Authorized Representative for the Project, along with the signed "Standard Conditions and Assurances for State Projects". **Please retain the second executed, original copy for your files;**



3. Federal Identification Number and DUNS # of the Applicant (see Memo, attached);
4. Sales Tax Certification (see sample, attached), and;
5. *Federal Tax Compliance Questionnaire and Certification* regarding tax compliance for projects funded with proceeds from the NC Connect Bond Act of 2015 (attached). Note there is a continued compliance procedure outlined in the instructions with the questionnaire.

Before DWI can approve disbursements for eligible project expenses, you must provide us the following documentation (see attached): The **Site Certification**, a **Capital Project Ordinance** (or a budget ordinance covering the subject project), and the memorandum requesting your "federal identification number" (i.e., **DUNS #**). All have been included with this award. **You must complete and submit these forms no later than the time when you choose to submit your project's first request for reimbursement.** For further assistance, please see the enclosed *Guidance Document* for a complete list of those items due no later than the project's first reimbursement request.

**Reimbursement requests** (printed sample form enclosed with this transmittal) for **drinking-water projects** should be forwarded to **Teresa Tripp** at the address noted below (see the footer on the first page of this transmittal letter). A reference copy of this request form has been enclosed for your convenience. *Once construction of the subject project has commenced, an updated, fully-completed, current and signed/dated copy of our Reimbursement Request Form must be submitted with all reimbursement requests.* You are free to reproduce this form should additional copies be needed.

On behalf of the Department of Environmental Quality, I am pleased to extend this offer of State Loan and/or Grant funds, made available by the North Carolina Water Infrastructure Fund. Should you have any questions concerning this offer of funding, or any of the stipulations outlined in this letter, please contact **Mark Hubbard**, DWI's Grant Management Unit Supervisor, at **919.707.9162**, or via e-mail at **mark.hubbard@ncdenr.gov**.

Sincerely,



Kim H. Colson, P.E., Director  
Division of Water Infrastructure, NCDEQ

- Enclosures: *AMENDED* Offer-and-Acceptance Document (2 copies)  
State Reserve Funds Guidance Document  
Resolution by Applicant's Governing Body to Accept an Offer of Funding  
Fed ID/DUNS No. Request Memo  
Sales-Tax Certification Form  
Reimbursement Request Form  
Federal Tax Compliance Questionnaire and Instructions for Connect NC Bonds
- cc: Matthew B. West, P.E, Dewberry Engineers, Inc., Consulting Engineer (Raleigh NC office)  
Jennifer House / DWI (w/o attachments)  
Robin Peele / DWI (w/o attachments)  
State DW/SRP Project File/Scan: **(COM - LOX)**



**STATE OF NORTH CAROLINA  
DEPARTMENT OF ENVIRONMENTAL QUALITY  
DIVISION OF WATER INFRASTRUCTURE**

**Funding Offer and Acceptance**

**Legal Name and Address of Award Recipient**

**DWI Project Number:**

H-SRP-D-18-0168

Sampson County  
406 County Complex Road  
Clinton NC 28328

**Funding Program**

Drinking Water	<input checked="" type="checkbox"/>	Additional Amount for Funding Increases	Previous Total	Total Award Offered
Wastewater	<input type="checkbox"/>			
State Revolving Fund (SRF)	<input type="checkbox"/>			
State Reserve Loan (SRP)	<input checked="" type="checkbox"/>	\$339,857	\$906,160	\$1,246,017
State Reserve Grant (SRP)	<input checked="" type="checkbox"/>	---	\$906,160	\$906,160
State Emergency Loan (SEL)	<input type="checkbox"/>			
Asset Inventory & Assessment Grant (AIA)	<input type="checkbox"/>			
Merger/Regionalization Feasibility Grant (MRF)	<input type="checkbox"/>			

**Project Description:**

"I-40/NC-403 Interchange" Production Well & Treatment System/Ph. II: 150-hp, V/T Pump; Chlorinator; Standby Generator w/Concrete Pad; and Mn/Fe Treatment Unit (Three (3) 102-inch (dia.) Pressure Filters w/MnO2 Media; Shell Building w/Pad; One (1) 60k gal, Backwash Storage Tank; Two (2) 10k gal Sludge Tanks & Pump w/Controls & Instrumentation

**Total Financial Assistance Offer:**

**\$2,152,177**

Total Project Cost:

\$3,302,729

Estimated Closing Fee\*:

\$38,512

**For Loans**

Principal Forgiveness:

\$ - 0 -

Interest Rate:

0.0% Per Annum

Maximum Loan Term:

20 Years

\*Estimated closing-fee calculation based on total grant and/or loan amount(s) and the applicable fee percentages for each.


Pursuant to North Carolina General Statute 159G:

- The Applicant is eligible under Federal and State law;
- The project is eligible under Federal and State law; and
- The project has been approved by the Department of Environmental Quality as having sufficient priority to receive financial assistance.

The Department of Environmental Quality, acting on behalf of the State of North Carolina, hereby offers the financial assistance described in this document.

For The State of North Carolina:

**Kim H. Colson, P.E., Director, Division of Water Infrastructure  
North Carolina Department of Environmental Quality**

Signature:  Date: 6/29/2020

On Behalf of:

**Sampson County**

Name of Representative in Resolution:

**Mr. Edwin W. Causey**

Title (Type or Print):

**County Manager**

I, the undersigned, being duly authorized to take such action, as evidenced by the attached CERTIFIED COPY OF AUTHORIZATION BY THE APPLICANT'S GOVERNING BODY, do hereby accept this Financial Award Offer and will comply with the Assurances and the Standard Conditions.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**STANDARD CONDITIONS & ASSURANCES FOR STATE RESERVE PROJECTS**

1. Specific MBE/WBE forms and instructions are provided that shall be included in the contract specifications. These forms will assist with documenting positive efforts made by applicants, their consultant(s) and their contractor(s) to utilize disadvantaged businesses enterprises (DBEs). Such efforts should allow DBEs the maximum feasible opportunity to compete for sub-agreements and subcontracts expected to be performed. Documentation of efforts made to utilize DBE firms must be maintained by all applicants and construction contractors, and made available to the Division of Water Infrastructure of the Department of Environmental Quality (Division) upon request.
2. The Applicant intends to construct the project – or cause it to be constructed – to final completion, in accordance with the Application approved for financial assistance by the Division. The Applicant acknowledges that in the event a milestone contained in the *Letter of Intent to Fund* is missed, the Division will rescind this Funding Award Offer (Award).
3. The Applicant is responsible for paying for the costs ineligible for State funding.
4. The construction of the project, including the letting of contracts in connection therewith, conforms to the applicable requirements of State and local laws and ordinances.
5. As of the acceptance of this Award, Steps “A-D” in the Funding Guidance will be complete. These Conditions & Assurances, likewise, incorporate the most recent version of the Funding Guidance, and the Applicant hereby certifies by accepting this Award that they shall adhere to the subsequent steps in the Funding Guidance. The remaining steps generally govern project design, bidding, contracting, inspection, reimbursements, closeout and repayment.
6. The Applicant shall provide and maintain adequate engineering supervision and inspection.
7. The Applicant agrees to establish and maintain a financial management system that adequately accounts for revenues and expenditures. Adequate accounting and fiscal records shall be maintained during the construction of the project and these records shall be retained and made available for a period of at least three (3) years following completion of the project.
8. All State funds loaned shall be expended solely for carrying out the approved project, and an audit shall be performed in accordance with G.S. 159-34. Partial disbursements on this Award will be made promptly upon request, subject to adequate documentation of incurred eligible costs, and subject to the Applicant’s compliance with the Standard Conditions & Assurances of this Award. The Applicant agrees to make prompt payment to its contractor(s), and to retain only such amount(s) as allowed by North Carolina General Statute.
9. The Applicant shall expend all of the requisitioned funds for the purpose of paying the costs of the project within three (3) banking days following the receipt of funds from the State. Please note that the State is not a party to the construction contract(s) and the Applicant is expected to uphold its contract obligations regarding timely payment.
10. This project may be funded with bond proceeds pursuant to S.L. 2015-280. Therefore, the Applicant shall adhere to the Division of Water Infrastructure of the Department of Environmental Quality’s procedures for federal-tax compliance for projects receiving bond proceeds pursuant to S.L. 2015-280 Connect NC Bond Act of 2015, which assures that the infrastructure will not be used or operated in a way that would create private business use, unless such use or operation is approved by the State.

**Acknowledgement of Standard Conditions and Assurances**

The Applicant hereby gives assurance to the Division of Water Infrastructure of the Department of Environmental Quality that the declarations, assurances, representations, and statements made by the Applicant in the Application, and all documents, amendments, and communications filed with the Division of Water Infrastructure of the Department of Environmental Quality by the Applicant, in support of its request for financial assistance, will be fulfilled.

.....  
Signature

.....  
Date

**CAPITAL PROJECT ORDINANCE CONCERNING  
WELL TREATMENT SYSTEM**

**PROJECT ORDINANCE NO: \_\_\_\_\_ ADOPTED: \_\_\_\_\_**

**BE IT ORDAINED** by the Board of Commissioners of Sampson County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1.0 The project authorized is Well Treatment System DWI Project Number H-SRP-D-18-0168.

Section 2.0 The officers of this unit are hereby directed to proceed with the capital project within the budget contained herein.

Section 3.0 The following revenues are available to complete this project:

State Reserve Loan	\$1,246,017
State Reserve Grant	\$906,160
EDA Grant	\$684,750
Golden Leaf Grant	\$465,820

Section 4.0 The following amounts are appropriated for this project:

Construction	\$2,839,647
Contingency	\$142,000
Engineering & other professional services	\$321,100

Section 5.0 The Finance Officer is hereby directed to maintain within the Capital Projects Fund sufficient specific accounting records to satisfy the requirements of the grantor agency, the grant agreements, and federal regulations. The terms of any applicable bond and loan resolutions will also be met.

Section 6.0 Funds that have been advanced, or may be advanced from the General Fund for project costs are intended to be reimbursed from the grant proceeds. Reimbursement requests should be made in a timely manner.

Section 7.0 The Finance Officer is directed to report quarterly on the financial status of the project and on the total proceeds received or claimed.

Section 8.0 The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to the Board.

Section 8.0 Copies of this capital project ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 4<sup>th</sup> day of January, 2021.

\_\_\_\_\_  
Clark H. Wooten, Chairman

\_\_\_\_\_  
Susan J. Holder, Clerk to the Board



*Sampson County Finance Department*  
*David K. Clack, Finance Officer*

*MEMORANDUM*

**TO:** Board of Commissioners

**FROM:** David K. Clack, Finance Officer

**DATE:** December 21, 2020

**SUBJECT:** Surplus Weapon for Retiring Personnel

The Sheriff's Department has requested that we declare the service weapon used by Julian Carr as surplus and allow it to be transferred to Mr. Carr. The weapon is a Sig Sauer 9mm pistol, serial number 47A066232.

We respectfully recommend that the Board approve this request.

Sampson County  
**Office of Tax Assessor**  
PO Box 1082  
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager  
From: Jim Johnson, Tax Administrator  
Date: December 17, 2020  
Subject: Disabled Veteran Exclusion  
( GS 105-277.1c )

The attached disabled veteran exclusion application was received after June 1, 2020. After that date, the Board of Commissioners must approve the application.

The applicant is as follows:

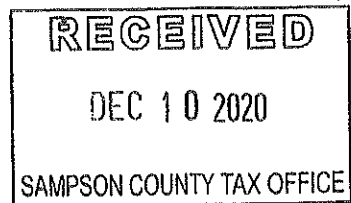
Eusebio D. Torres

A letter is submitted requesting approval of the late application.

The application meets the statutory requirements for the disabled veteran exclusion other than being timely filed. The late application was received on December 10, 2020.

Please put on the next Board of Commissioners consent agenda for their action.





October 30, 2020

Sampson County Board of Commissioners  
Clinton, North Carolina 28328

RE: Eusebio D. Torres

Dear Commissioners:

I am an Honorably Discharged Veteran, who recently received my 100% permanent & total disability. My award was granted back to 11/01/2019. I understand that my request is not within the time frame set. I am requesting you to please accept this request and grant me the exclusion on my county property taxes for 2019 & 2020.

I am truly sorry for the late date and ask for your favor on my tax exclusion. Thank you for your consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to be "Eusebio D. Torres". The signature is fluid and cursive, with a large initial "E" and "D".

Eusebio D. Torres  
162 Mar Joy Dr.  
Dunn, NC 28334

F65992  
14-0838720-28

# 65772

723

NCDVA-9 (Rev. 08-09)

For best delivery to USDVA, filing this form with your local veteran's service office is recommended.

POA-097

Harnett COUNTY

State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)

SECTION 1

TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED

Eusebio David Torres

Eusebio David Torres

NAME (Print or Type)

DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)

162 Mar Jay Dr

STREET ADDRESS OR P.O. BOX NUMBER

SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE)

(If Applicable)

Dunn, NC 28334

CITY STATE ZIP CODE

U.S. DEPT. OF VETERANS AFFAIRS

VETERAN'S SOCIAL SECURITY NUMBER

I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request USDVA complete this certification in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.

SECTION 2

Disabled Veteran's Signature

I authorize the U.S. Department of Veterans Affairs to release information regarding my disability as needed for this certification.

[Signature]

DISABLED VETERAN'S SIGNATURE

DATE

SECTION 3

Surviving Spouse's (who has not remarried) Signature

I authorize the U.S. Department of Veterans Affairs to release information regarding my spouse's disability or death as needed for this certification.

SURVIVING SPOUSE'S SIGNATURE

DATE

SECTION 4

To be completed by the U.S. Department of Veterans Affairs

Please check all that apply:

- A. [ ] Veteran does not meet either B, C, D, or E of the below criteria.
B. [X] Veteran has a service-connected permanent and total disability that existed as of 11/1/2019.
C. [ ] Veteran received benefits on from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence.
D. [ ] Veteran died on and had a service-connected permanent and total disability at death.
E. [ ] Veteran died on and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.

Character of Disabled Veteran's Service at Separation: (DD-214)

[X] Honorable

[ ] Under Other than Honorable Conditions

[ ] Under Honorable Conditions

SIGNATURE OF USDVA CERTIFYING OFFICIAL

11/5/2020

DATE

PRINTED NAME OF USDVA CERTIFYING OFFICIAL Assistant Veterans Service Center Manager

NOTE: Stamped Signature by USDVA Official on this form has been authorized by Director, VA Regional Office, Winston-Salem, NC.

TITLE OF USDVA CERTIFYING OFFICIAL

338

**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9450

JIM JOHNSON  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Gloria Evelyn Gonzalez Hernandez in \_\_\_\_\_ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2019</u>	\$ <u>239.82</u>
<u>2019</u>	\$ <u>176.31</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>416.13</u>

These taxes were assessed through clerical error as follows.

00539116556-2019-2019-0000-00  
HDH1365  
Tag turned in  
2020 Nissan 4S

G02 County Tax 381.46  
School Tax \_\_\_\_\_

0051712564-2019-2019-0000-00  
DEJ4814  
Tag turned in  
2019 Nissan TK

F18 Fire Tax 34.67  
City Tax \_\_\_\_\_  
TOTAL \$ 416.13

Mailing Address.

Yours very truly

2822 Mount Olive Hwy  
Newton Grove NC 28360

[Signature]  
Taxpayer

Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Board Approved \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_

[Signature]  
Sampson County Tax Administrator

**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

**P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082**

**9451**

**JIM JOHNSON**  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Alvin Carter

\_\_\_\_\_ in \_\_\_\_\_ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2020</u>	\$ <u>245.22</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>245.22</u>

These taxes were assessed through clerical error as follows.

Bill # 0045100903  
Plate # FJD9306  
Plate Turn In - Traded  
2017 Ford TK

602 County Tax 218.71  
School Tax \_\_\_\_\_  
F19 Fire Tax 26.51  
City Tax \_\_\_\_\_  
TOTAL \$ 245.22

Mailing Address.

1530 Cartertown Rd  
Clinton N.C. 28328

Yours very truly

Alvin Carter  
Taxpayer

Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_

**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9448

JIM JOHNSON  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381; I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Mrs. Pearl H. Gainer in Mingo Township, Sampson County, for the year(s) and in the amount(s) of: 10046172005

YEAR	
<u>2020</u>	\$ <u>64.30</u>
<u>2019</u>	\$ <u>63.01</u>
<u>2018</u>	\$ <u>52.67</u>
<u>2017</u>	\$ <u>52.67</u>
	\$ _____

TOTAL REFUND \$ 232.65

These taxes were assessed through clerical error as follows.

Unmapped and no deed found

601 County Tax 232.65

School Tax \_\_\_\_\_

Fire Tax \_\_\_\_\_

City Tax \_\_\_\_\_

TOTAL \$ 232.65

Mailing Address.

629 Gainer Road  
Dunn NC 28334

Yours very truly

Pearl H Gainer  
Taxpayer

Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_

Date

Initials

# OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9447

**JIM JOHNSON**  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Manufacturers Services / Wells Fargo in Turkey Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2020</u>	\$ <u>118.06</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>118.06</u>

These taxes were assessed through clerical error as follows.

Was listed in error by the leasing company and also the lessee. Leasing Company wants refund. (They both listed a fork lift)

601 County Tax \$108.83  
School Tax \_\_\_\_\_  
(FID) Fire Tax 9.23  
City Tax \_\_\_\_\_  
TOTAL \$ 118.06

Yours very truly

Cindy Beougher  
Taxpayer

Mailing Address.  
Manufacturers Services / Wells Fargo  
ATTN: Cindy Beougher  
800 Walnut St.  
Des Moines, IA 50309-3636

Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_

**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9455

JIM JOHNSON  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by James H Smith  
SC in \_\_\_\_\_ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2020</u>	\$ <u>616.50</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>616.50</u>

These taxes were assessed through clerical error as follows.

DV - B.O.C. Approved

# 47588

TAX Parcel 1506155605

601	County Tax	<u>371.25</u>
501	School Tax	<u>65.25</u>
	Fire Tax	_____
602	City Tax	<u>180.00</u>
	TOTAL \$	<u>616.50</u>

Mailing Address.

James H Smith  
701 Sunset Ave,  
Clinton NC 28328

Yours very truly

James H. Smith  
Taxpayer

✓ Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_

**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9456

**JIM JOHNSON**  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Alonzo J. Vann  
\_\_\_\_\_ in NC \_\_\_\_\_ Township, Sampson County, for  
the year(s) and in the amount(s) of:

YEAR		
<u>2020</u>	\$	<u>481.50</u>
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
TOTAL REFUND	\$	<u>481.50</u>

These taxes were assessed through clerical error as follows.

DV- B.O.C Approved  
#186919  
TAX Parcel 2018373034

<u>Co1</u>	County Tax	<u>371.25</u>
<u>SO1</u>	School Tax	<u>65.25</u>
<u>FI9</u>	Fire Tax	<u>45.00</u>
	City Tax	_____
	TOTAL \$	<u>481.50</u>

Mailing Address.

Alonzo J. Vann  
47 Terrell Lane Clinton NC.  
28328

Yours very truly

Alonzo Vann  
Taxpayer

Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_ Date \_\_\_\_\_ Initials \_\_\_\_\_



**OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR**

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

9438

**JIM JOHNSON**  
Tax Administrator

Telephone 910-592-8146  
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS  
406 COUNTY COMPLEX ROAD, BUILDING C  
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Tracy E Kirkland in NC Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2020</u>	\$ <u>6016.50</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>6016.50</u>

These taxes were assessed through clerical error as follows.

DV - approved by BOC # 187273

TAX Parcel  
12057848001

<u>G01</u>	County Tax	<u>371.25</u>
<u>S01</u>	School Tax	<u>65.25</u>
	Fire Tax	_____
<u>C02</u>	City Tax	<u>180.00</u>
	TOTAL \$	<u>6016.50</u>

Mailing Address.

Tracy E. Kirkland  
311 Carolina Ave  
Clinton NC 28328

Yours very truly

Tracy E Kirkland  
Taxpayer

X Social Security # \_\_\_\_\_

RECOMMEND APPROVAL:

Jim Johnson  
Sampson County Tax Administrator

Board Approved \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by Timothy Andrew Royal in \_\_\_\_\_ Township, Sampson County, for the year(s) and in the amount(s) of:

Year		
<u>2020</u>	\$	<u>109.15</u>
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
Total Release/Adjustment	\$	<u>109.15</u>

<u>G01</u>	County Tax	\$	<u>76.50 / 7.65</u>
<u>S01</u>	School Tax	\$	<u>13.45 / 1.35</u>
<u>F19</u>	Fire Tax	\$	<u>9.29 / .93</u>
	City Tax	\$	_____
	Total	\$	<u>109.15</u>

The taxes were assessed through clerical error or an illegal tax as follows:

Does not own the 1999 boat  
 Keyed in error  
 157744

Taxpayer:

Timothy Andrew Royal

Tax Administrator:

Jin Jhru

Board Approved:

Date

Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by Paul E Gregory, James + Joe in Newton Grove Township, Sampson County, for the year(s) and in the amount(s) of: 11015337502

Year	<u>2020</u>	\$	<u>106.70</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	<u>106.70</u>

County Tax	\$	<u>106.70</u>
School Tax	\$	_____
Fire Tax	\$	_____
City Tax	\$	_____
Total	\$	<u>106.70</u>

The taxes were assessed through clerical error or an illegal tax as follows:

Acree adjusted per Win Book 8 / 329 lot 9

Taxpayer: Paul Gregory + Others

Tax Administrator: Jeri Johnson

Board Approved: \_\_\_\_\_

Date: \_\_\_\_\_ Initials: \_\_\_\_\_

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by W.C. Boykin, Estate in South River Township, Sampson County, for the year(s) and in the amount(s) of: 16011684001

Year	
<u>2020</u>	\$ <u>344.66</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Release/Adjustment	\$ <u>344.66</u>

<u>60%</u> County Tax	\$ <u>307.40</u>
School Tax	\$ _____
<sup>Fee</sup> Fire Tax	\$ <u>37.26</u>
City Tax	\$ _____
Total	\$ <u>344.66</u>

The taxes were assessed through clerical error or an illegal tax as follows:

not mapped + no deed found

Taxpayer:

DIANE SHAW

Tax Administrator:

Jim Shuman

Board Approved:

\_\_\_\_\_ Date

\_\_\_\_\_ Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by Doris H. Darden in Piney Grove Township, Sampson County, for the year(s) and in the amount(s) of: 13005895004

Year	<u>2020</u>	\$ <u>194.79</u>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
Total Release/Adjustment		\$ <u>194.79</u>

County Tax	\$ <u>178.56</u>
School Tax	\$ _____
<sup>F17</sup> Fire Tax	\$ <u>16.23</u>
City Tax	\$ _____
Total	\$ <u>194.79</u>

The taxes were assessed through clerical error or an illegal tax as follows:

D/L to 13005895003 - Both were billed with 36.854 acres because not mapped on GIS + billed @ the calculated acreage

Taxpayer: Doris H. Darden

Tax Administrator: [Signature]

Board Approved: \_\_\_\_\_  
Date Initials

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: ELECTIONS

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for 2020-2021

1. It is requested that the budget for the ELECTIONS Department  
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11141700-534300	Election Expense	3,070.92 <sup>00</sup>	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11034170-332020	State Assistance	3,070.92 <sup>00</sup>	

2. Reason(s) for the above request is/are as follows:

To budget funds from NCSBOE for One-Stop Pollworker Bonus for Election Expenses for the 2020 General Election.

  
\_\_\_\_\_  
(Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 12/24, 2020

  
\_\_\_\_\_  
(County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_

  
\_\_\_\_\_  
(County Manager & Budget Officer)

\_\_\_\_\_  
Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: Anna Ellis

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the Animal Shelter Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11243800-523900	MEDICAL SUPPLIES	1,100.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11034380-408401	Donations	1,100.00	

2. Reason(s) for the above request is/are as follows:  
To budget donations received to medical supplies

*Anna Ellis*

(Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

*(2/4)*

, 2020

*[Signature]*

(County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

, 20\_\_

*[Signature]*

(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

20-21-08

COUNTY OF SAMPSON  
BUDGET AMENDMENT

MEMO:

FROM: Sarah W. Bradshaw

4-Dec-20

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

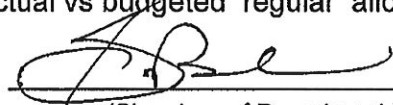
SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the Social Services Department  
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
13554810-568414	LIEAP	\$ 272,458.00	
13554810-568413	CRISIS INTERVENTION	\$ 27,114.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
13535480-403314	LIEAP	\$ 272,458.00	
13535480-403313	CRISIS INTERVENTION	\$ 27,114.00	

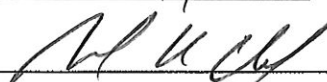
2. Reason(s) for the above request is/are as follows: Line items adjusted to reflect  
NEW Pandemic LIEAP funding( 245,344) & increase in actual vs budgeted regular allocation of LIEAP (  
CIP funding of ( 27,114)

  
\_\_\_\_\_  
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

12/21, 2020

  
\_\_\_\_\_  
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_

  
\_\_\_\_\_  
(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.



**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: ELECTIONS

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for 2020-2021

1. It is requested that the budget for the ELECTIONS Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11141700-534300	Election Expense	29,500.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11034170-332020	State Assistance	29,500.00	

2. Reason(s) for the above request is/are as follows:  
To budget funds from NCSBOE 2020 CARES Act Supplemental Funds for Election Expenses for the 2020 General Election.

  
\_\_\_\_\_  
(Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 12/21, 2020

  
\_\_\_\_\_  
(County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_

  
\_\_\_\_\_  
(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

Page 1 of 2

**MEMO:**

FROM: David K. Clack, Finance Officer  
 TO: Sampson County Board of Commissioners  
 VIA: County Manager & Finance Officer  
 SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the County Fire Districts be amended as follows:

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
23043410-499900	FUND BALANCE APPROPRIATED	102,521.00	
23043411-499900	FUND BALANCE APPROPRIATED	98,057.00	
23043412-499900	FUND BALANCE APPROPRIATED	4,944.00	
23043413-499900	FUND BALANCE APPROPRIATED	20,588.00	
23043414-499900	FUND BALANCE APPROPRIATED	21,501.00	
23043415-499900	FUND BALANCE APPROPRIATED	52,345.00	
23043416-499900	FUND BALANCE APPROPRIATED	29,823.00	
23043417-499900	FUND BALANCE APPROPRIATED	38,760.00	
23043418-499900	FUND BALANCE APPROPRIATED	39,322.00	
23043419-499900	FUND BALANCE APPROPRIATED	23,394.00	
23043420-499900	FUND BALANCE APPROPRIATED	46,044.00	
23043421-499900	FUND BALANCE APPROPRIATED	33,823.00	
23043422-499900	FUND BALANCE APPROPRIATED	170,538.00	
23043423-499900	FUND BALANCE APPROPRIATED	153,778.00	
23043424-499900	FUND BALANCE APPROPRIATED	22,546.00	
23043425-499900	FUND BALANCE APPROPRIATED	56,390.00	
23043426-499900	FUND BALANCE APPROPRIATED	47,613.00	
23043427-499900	FUND BALANCE APPROPRIATED	17,983.00	
23043428-499900	FUND BALANCE APPROPRIATED	49,316.00	

2. Reason(s) for the above request is/are as follows:

To pay accumulated fund balances to fire departments in accordance with the contract.

  
 \_\_\_\_\_  
 (Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 2021

  
 \_\_\_\_\_  
 (County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 2021

  
 \_\_\_\_\_  
 (County Manager & Budget Officer)

\_\_\_\_\_  
 Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

*Page 2 of 2*

**Budget Amendment (Continued)**

SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the County Fire Districts be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
23243410-581010	ROSEBORO (COHARIE) FIRE DEPT	102,521.00	
23243410-581011	HARRELLS FIRE DEPT (FRANKLIN)	98,057.00	
23243410-581012	GODWIN-FALCON FIRE DEPT	4,944.00	
23243410-581013	HALLS FIRE DEPARTMENT	20,588.00	
23243410-581014	HERRING FIRE DEPARTMENT	21,501.00	
23243410-581015	SALEMBURG(HONEYCUTT) FIRE DEPT	52,345.00	
23243410-581016	NEWTON GROVE FIRE DEPARTMENT	29,823.00	
23243410-581017	PINEY GROVE FIRE DEPARTMENT	38,760.00	
23243410-581018	PLAIN VIEW FIRE DEPARTMENT	39,322.00	
23243410-581019	SPIVEY'S CORNER FIRE DEPT	23,394.00	
23243410-581020	TURKEY FIRE DEPARTMENT	46,044.00	
23243410-581021	VANNS FIRE DEPARTMENT	33,823.00	
23243410-581022	CLINTON FIRE DEPARTMENT	170,538.00	
23243410-581023	CLEMENT FIRE DEPARTMENT	153,778.00	
23243410-581024	AUTRYVILLE FIRE DEPARTMENT	22,546.00	
23243410-581025	GARLAND FIRE DEPARTMENT	56,390.00	
23243410-581026	TAYLOR'S BRIDGE FIRE DEPT	47,613.00	
23243410-581027	TAYLOR'S BRIDGE SVC DISTRICT	17,983.00	
23243410-581028	GOSHEN (FAISON) DISTRICT	49,316.00	

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: David K. Clack, Finance Officer  
 TO: Sampson County Board of Commissioners  
 VIA: County Manager & Finance Officer  
 SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the County Schools Capital Outlay be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11659140-555030	Category 1 Capital Outlay		1,714,625.00
11659140-555031	Category 2 Capital Outlay	1,687,313.00	
11659140-555032	Category 3 Capital Outlay	27,312.00	

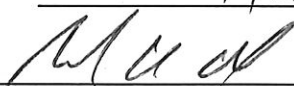
<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
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2. Reason(s) for the above request is/are as follows:  
 To reallocate capital outlay per schools request attached.

  
 \_\_\_\_\_  
 (Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 12/21, 2020  
  
 \_\_\_\_\_  
 (County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_  
  
 \_\_\_\_\_  
 (County Manager & Budget Officer)

\_\_\_\_\_  
 Date of approval/disapproval by B.O.C.

**Sampson County Schools Capital Outlay Budget 2020-2021**

School/Location	Category 1,2,3	Description	Total Budget
System wide	2	New Fire Alarm System	\$ 25,000.00
Systemwide	2	Playground Repair	\$ 13,000.19
System wide	2	Chiller Replacement	\$ 80,531.57
System wide	2	HVAC Repair Contingency	\$ 45,901.83
Plant Ops	3	Fleet Vehicle Replacement Maintenance	\$ 91,155.64
System wide	2	Asbestos removal	\$ 20,608.22
System wide	2	Emergencies Contingency	\$ 74,055.47
LHS	2	Whiteboards and installation	\$ 0.04
System wide	2	Wastewater Treatment Contingency	\$ 15,000.00
System wide	2	Roof & Painting Repairs Contingency	\$ 30,000.00
Systemwide	2	Microphones for schools that have 800 MHZ	\$ 13,444.00
PVES	2	New ADA signage to match new floor plans	\$ 3,500.00
PVES	2	Replace carpet in front office and between	\$ 16,800.00
RSMS	2	Rekeying of locks and software	\$ 12,117.38
RSMS	2	Paint interior of school	\$ 41,291.76
RSMS	2	New tables	\$ 3,000.00
Salemburg ES	2	New Room signs to match floor plans	\$ 3,500.00
UIS	2	Classroom furniture	\$ 7,500.00
UIS	2	New Intercom System	\$ 12,790.00
UIS	2	New motorized bleachers for gym	\$ 67,998.00
UIS	2	Re-Keying of locks and software	\$ 11,083.12
UIS	2	ECS upgrade to JACE-800 HVAC Control	\$ 14,400.00
Union MS	2	New doors, hinges, exit devices, key removal mullion, closers	\$ 7,360.12
Union MS	2	Classroom furniture	\$ 6,400.00
Union MS	2	Gym floor repair and refinishing	\$ 14,012.98
RSMS	2	Gym floor repair and refinishing	\$ 14,012.98
Midway ES	2	Install a drop in cerling in cafeteria	\$ 6,792.52
Midway ES	2	Replace ceiling in rooms 107 & 108	\$ 7,200.00
Hargrove	2	Gym block wall sealing and repainting	\$ 15,000.00
Hargrove	2	Rekeying locks and software	\$ 11,178.75
Midway High	2	Upstairs lockers removed - remodel to use for	\$ 5,000.00
Hobbton ES	2	Varidesk / classroom furniture	\$ 11,500.00
Hobbton ES	2	HVAC Replacement	\$ 39,700.00
Union HS	2	New carpet in auditorium, media, and offices	\$ 27,500.00
Union HS	2	Bleacher repair	\$ 6,558.00
HMS	2	Replace divider curtain in the gym	\$ 11,591.77
Hobbton High	2	Replace HVAC units in gym	\$ 72,000.00
Hobbton High	2	Replace HVAC unit in media center	\$ 30,240.00
Hobbton High	1	HHS track	\$ 231,814.74
Union HS	2	Reimburse UHS for gym floor	\$ 19,024.00
Hobbton HS	2	Gym floor repair and refinishing	\$ 13,850.00
Lakewood HS	2	Gym floor repair and refinishing	\$ 14,800.00
Midway HS	2	Gym floor repair and refinishing	\$ 14,800.00
Clement Elem	2	Collaborative work area furniture	\$ 22,906.66
PVES	2	Collaborative work area furniture	\$ 22,906.67
Salemburg ES	2	Collaborative work area furniture	\$ 22,906.67
Midway High	1	Fieldhouse	\$ 104,237.42
Union High	1	Capital - Union District - Fieldhouse	\$ 86,600.00

**Sampson County Schools Capital Outlay Budget 2020-2021**

School/Location	Category 1,2,3	Description	Total Budget
RES	2	New signage to match new floor plans	\$ -
RES	1	Newly built outside storage building	\$ 21,000.00
RES	2	ECS upgrade to JACE-800 HVAC Control	\$ 16,570.00
LHS	2	ECS upgrade to JACE-800 HVAC Control	\$ 11,300.00
LHS	2	New classroom furniture	\$ 9,000.00
UES	2	Roof repair	\$ 22,500.00
UES	2	Key card access from back of building - at end of 2 hallways	\$ 6,551.08
MMS	2	Paint bathrooms	\$ 6,000.00
MMS	2	Desks and chairs	\$ 13,000.00
CES	2	Repair/ Replace damaged or destroyed gutters and downspouts	\$ 9,870.55
Systemwide	1	Mobile Units for HB 13 Compliance	\$ 58,168.89
UIS	2	Roof replacement	\$ 754,914.72
		<b>Totals</b>	<b>\$ 2,371,445.74</b>

**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

FROM: David K. Clack, Finance Officer  
 TO: Sampson County Board of Commissioners  
 VIA: County Manager & Finance Officer  
 SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the City Schools Capital Outlay be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11659110-550000	Unallocated capital outlay		322,847.00
11659110-555030	Category 1 Capital Outlay	345,895.00	
11659110-555031	Category 2 Capital Outlay	23,528.00	
11659110-555032	Category 3 Capital Outlay	45,000.00	
19959110-582096	Trans to general fund	91,576.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
19932320-409900	Fund balance appropriated	91,576.00	
11035911-409612	Transfer from school capital reserve	91,576.00	

2. Reason(s) for the above request is/are as follows:


To reallocate capital outlay per schools request and allocate unspent funds from prior year.

  
 \_\_\_\_\_  
 (Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 2020

  
 \_\_\_\_\_  
 (County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_

  
 \_\_\_\_\_  
 (County Manager & Budget Officer)

\_\_\_\_\_  
 Date of approval/disapproval by B.O.C.



**COUNTY OF SAMPSON  
BUDGET AMENDMENT**

**MEMO:**

December 18, 2020

FROM: Lorie Sutton, Director of Aging

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2020-2021

1. It is requested that the budget for the AGING Department  
be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02558670-525100	Home Repairs - Gas, Oil & Tires	\$ 500.00	
02558670-526200	Home Repairs - Dept Supplies	\$ 1,443.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
02035867-408900	Home Repairs - Misc Revenue	\$ 1,943.00	

2. Reason(s) for the above request is/are as follows:

URP-19 project is completed and the remaining soft cost expense has been determined. Increase revenue is needed to purchase supplies and gas, oil and tires for Home Repairs Program for expenses used for Urgent Repair jobs.

Lorie B Sutton

(Signature of Department Head)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

12/20, 2020

[Signature]

(County Finance Officer)

**ENDORSEMENT**

1. Forwarded, recommending approval/disapproval.

\_\_\_\_\_, 20\_\_\_\_

[Signature]

(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.



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**SAMPSON COUNTY  
BOARD OF COMMISSIONERS**

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ITEM ABSTRACT

ITEM NO. 4

Meeting Date: January 4, 2021	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

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**SUBJECT:** Consideration of Tax Appeals

**DEPARTMENT:** Board of Commissioners

**PUBLIC HEARING:** No

**CONTACT PERSON(S):** Edwin W. Causey, County Manager

**PURPOSE:** To consider taxpayer appeals of penalties assessed for failure to timely list business personal property

**ATTACHMENTS:** Appeal requests and tax billings

**BACKGROUND:**

Assessments and billings have been issued as a result of business personal property compliance reviews. The following individuals have requested an adjustment of the penalties applied to their accounts, pursuant to North Carolina General Statutes, for failure to timely list their business personal property. The Board has previously voted to require the appeal to be made in person (or by a designated representative).

Augustine Farms, Inc. (Tax \$51,905.11 + Penalty \$21,020.11 = \$72,925.22 total due)

**RECOMMENDED ACTION OR MOTION:**

Allow each citizen opportunity to request adjustment and consider each appeal individually

Sampson County  
**Office of Tax Assessor**  
PO Box 1082  
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

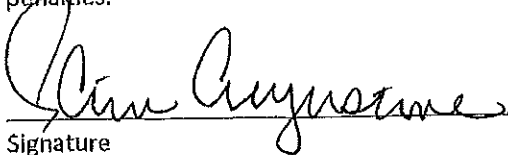
Date: 11/25/20

Augustine Farms Inc  
213 Wilbur Pridgen Rd.  
Harrells, NC 28444 - 8716

Account # 125097

Sampson County Board of Commissioners,

A compliance review was recently completed on my business personal property account with the Sampson County Tax Office. I respectfully request an adjustment of the penalties applied to my account for failure to timely list my assets. I fully understand that I must appear before the Sampson County Board of Commissioners at a date to be determined to be considered for a relief or adjustment of any penalties.

\*   
Signature

Charges

My File Edit Tools Help



Installments

Property ID: **58632** Version: **1 - Tax**  
 Tax year: **2020** AR category: **25** Bill number: **2003078**  
 Owner: **125697** **AUGUSTINE FARMS INC**

Sequence	Charge	Description	Activit	Code	able Value	Percent	ount	Rate	Tax Amount
1	F09	FRANKLINFD	PRIN	3	612,420	100.000000	0	0.080000	489.94
2	F09	FRANKLINFD	PRIN	3	669,732	100.000000	0	0.080000	535.79
3	F09	FRANKLINFD	PRIN	3	797,883	100.000000	0	0.080000	638.31
4	F09	FRANKLINFD	PRIN	3	950,921	100.000000	0	0.080000	760.74
5	F09	FRANKLINFD	PRIN	3	1,142,750	100.000000	0	0.080000	914.20
6	F09	FRANKLINFD	PRIN	3	1,546,804	100.000000	0	0.080000	1,237.44
7	G01	CNTY TAX	PRIN	3	612,420	100.000000	0	0.825000	5,052.47
8	G01	CNTY TAX	PRIN	3	669,732	100.000000	0	0.825000	5,525.29
9	G01	CNTY TAX	PRIN	3	797,883	100.000000	0	0.825000	6,582.53
10	G01	CNTY TAX	PRIN	3	950,921	100.000000	0	0.825000	7,845.10
11	G01	CNTY TAX	PRIN	3	1,142,750	100.000000	0	0.830000	9,484.83
12	G01	CNTY TAX	PRIN	3	1,546,804	100.000000	0	0.830000	12,838.47
13	F09L	FRANKLIN F	LL	1	0	100.000000	0	10.000000	48.99
14	F09L	FRANKLIN F	LL	1	0	100.000000	0	20.000000	107.16
15	F09L	FRANKLIN F	LL	1	0	100.000000	0	30.000000	191.49
16	F09L	FRANKLIN F	LL	1	0	100.000000	0	40.000000	304.30
17	F09L	FRANKLIN F	LL	1	0	100.000000	0	50.000000	457.10
18	F09L	FRANKLIN F	LL	1	0	100.000000	0	60.000000	742.46
19	G01L	COUNTY LAT	LL	1	0	100.000000	0	10.000000	505.25
20	G01L	COUNTY LAT	LL	1	0	100.000000	0	20.000000	1,105.06
21	G01L	COUNTY LAT	LL	1	0	100.000000	0	30.000000	1,974.76
22	G01L	COUNTY LAT	LL	1	0	100.000000	0	40.000000	3,138.04
23	G01L	COUNTY LAT	LL	1	0	100.000000	0	50.000000	4,742.42
24	G01L	COUNTY LAT	LL	1	0	100.000000	0	60.000000	7,703.08

1/2

10,510.05

4576.42

47,328.69

1851.50

19,168.61

Total rate: **5.440000** Total tax: **72,925.22**

51,905.11  
 10,510.05  
 -----  
 62,415.16

F09	F09 LL	G01	G01 LL	F09/G01	Penalty	Total
4576.42	1851.50	47,328.69	19,168.61	51,905.11	21,020.11	72,925.22
					1/2	
					10,510.05	
			363			

**PUBLIC COMMENT POLICIES AND PROCEDURES**  
**Revised June, 2018**

In accordance with NCGS 153A-52.1, a period reserved for comments from the public on topics not otherwise included on that evening's agenda will be included as an item of business on all agendas of regularly-scheduled Board of Commissioners meetings and shall be deemed the "Public Comment" segment of the agenda. The Public Comment segment of the agenda will be placed at the end of the agenda, following the conclusion of all other open session business. Because subjects of Special and Emergency Meetings are often regulated by General Statutes, there will be no Public Comments segment reserved on agendas of these meetings; however, Special and Emergency Meetings are open for public attendance.

As with public hearings, the Chair (or presiding officer) will determine and announce limits on speakers at the start of the Public Comment period. Each speaker will be allocated no more than five (5) minutes. The Chairman (or presiding officer) may, at their discretion, decrease this time allocation if the number of persons wishing to speak would unduly prolong the meeting. A staff member will be designated as official timekeeper, and the timekeeper will inform the speaker when they have one minute remaining of their allotted time. When the allotted time is exhausted, the speaker will conclude their remarks promptly and leave the lectern. Speakers may not yield their time to another speaker, and they may not sign up to speak more than once during the same Public Comment period.

An individual wishing to address the Board during the Public Comment period shall register with the Clerk/Deputy Clerk to the Board prior to the opening of the meeting by signing his or her name, and providing an address and short description of his or her topic on a sign-up sheet stationed at the entrance of the meeting room. Any related documents, printed comments, or materials the speaker wishes distributed to the Commissioners shall be delivered to the Clerk/Deputy Clerk in sufficient amounts (10 copies) at least fifteen minutes prior to the start of the meeting. Speakers will be acknowledged to speak in the order in which their names appear on the sign-up sheet. Speakers will address the Commissioners from the lectern, not from the audience, and begin their remarks by stating their name and address.

**To ensure the safety of board members, staff and meeting attendees, speakers are not allowed to approach the Board on the seating platform, unless invited by the Board to approach.**

Speakers who require accommodation for a disabling condition should contact the office of the County Clerk or County Manager not less than twenty-four (24) hours prior to the meeting.

If time allows, those who fail to register before the meeting may be allowed speak during the Public Comment period. These individuals will be offered the opportunity to speak following those who registered in advance. At this time in the agenda, an individual should raise his or her hand and ask to be recognized by the Board Chair (or presiding officer) and then state his or her name, address and introduce the topic to be addressed.

A total of thirty (30) minutes shall be set aside for public comment. At the end of this time, those who signed up to speak but have not yet been recognized may be requested to hold their comments until the next meeting's public comment period, at which time they will be given priority for expression. Alternatively, the Board, in its discretion, may extend the time allotted for public comment.

Items of discussion during the Public Comment segment of the meeting will be only those appropriate to Open Meetings. Closed Meeting topics include, but are not limited to, such subjects as personnel, acquisition of real property, and information protected by the client-attorney privilege. Closed Meeting subjects will not be entertained. Speakers will not discuss matters regarding the candidacy of any person seeking public office, including the candidacy of the person addressing the Board.

Speakers will be courteous in their language and presentation, shall not use profanity or racial slurs and shall not engage in personal attacks that by irrelevance, duration or tone may threaten or perceive to threaten the orderly and fair progress of the discussion. Failure to abide by this requirement may result in forfeiture of the speaker's right to speak.

The Public Comments segment of the agenda is intended to provide a forum for the Board of Community to listen to citizens; there shall be no expectation that the Board will answer impromptu questions. However, Board members, through the presiding officer, may ask the speaker questions for clarification purposes. Any action on items brought up during the Public Comment period will be at the discretion of the Board. When appropriate, items will be referred to the Manager or the proper Department Head for further review.

A copy of the Public Comments Policy will be included in the agenda of each regular meeting agenda and will be made available at the speaker registration table. The policy is also available on the County's website.