

**SAMPSON COUNTY, NORTH CAROLINA**

Annual Financial Report

For the Fiscal Year Ended June 30, 2022



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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 Audit of Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sampson County, North Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based upon our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sampson County, North Carolina as of June 30, 2022, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Sampson Regional Medical Center, Inc., which represents 99 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Sampson Regional Medical Center, Inc. is based solely on the report of the other auditors.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sampson County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Sampson Regional Medical Center, Inc. and Sampson County Tourism Development Authority were not audited in accordance with *Governmental Auditing Standards*.



## **Responsibilities of Management for the Audit of the Financial Statements**

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

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

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

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

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

- exercised professional judgment and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sampson County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sampson County's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Local Government Employees' Retirement System's Schedules of the County's Proportionate Share of the Net Pension Liability and County Contributions, the Register of Deeds' Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and County Contributions, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Other Postemployment Benefits' Schedule of Changes in the Net OPEB Liability and Related Ratios and County Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a required part of the basic financial statements,

is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Sampson County, North Carolina. The combining and individual fund financial statements, budgetary schedules, other schedules, as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2023 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 of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sampson County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sampson County's internal control over financial reporting and compliance.

***W Greene, PLLC***

Whiteville, North Carolina  
January 16, 2023

## 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, 2022. 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.

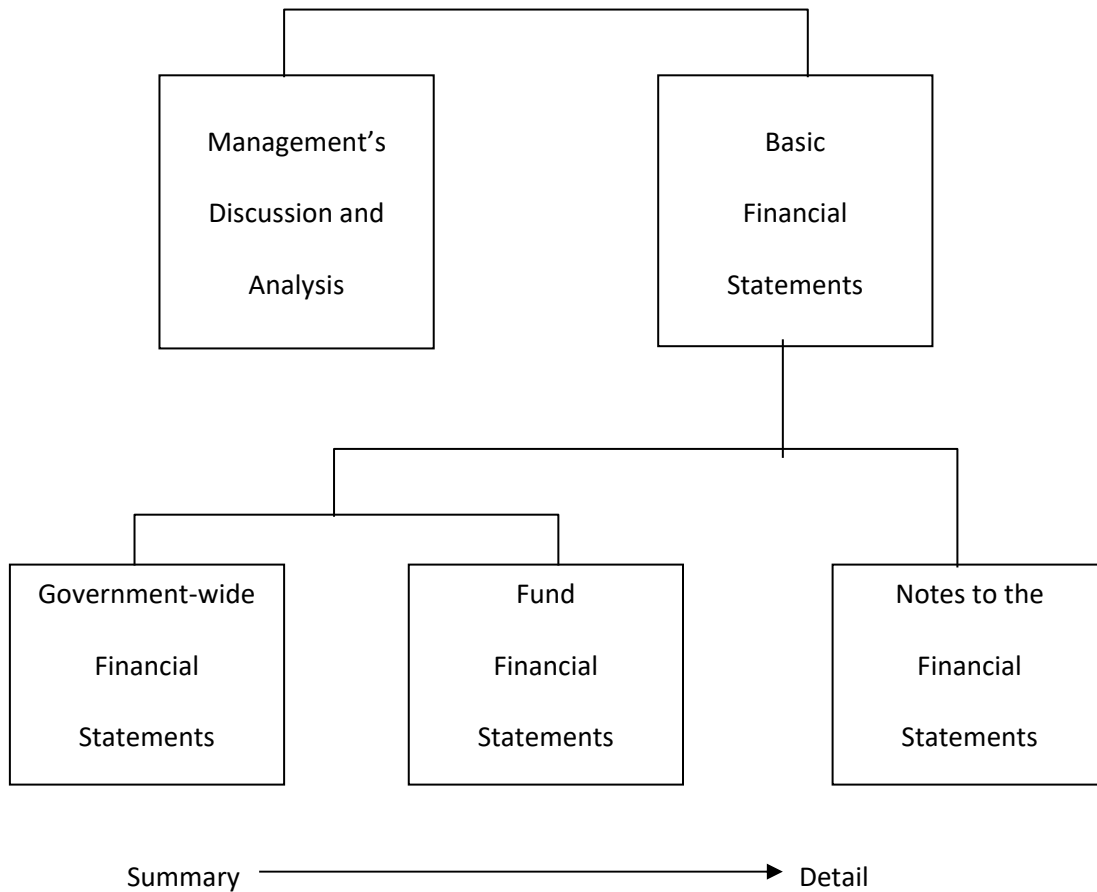
### Financial Highlights

- 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 \$93,543,139 (*net position*).
- The government's total net position increased by \$33,975,359, 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 \$61,249,595, an increase of \$10,218,663. Airport expansion capital project increased the fund balance by \$49,482, Schools Capital Projects fund activity increased the fund balance by \$162,412 and School Construction Fund activity decreased the fund balance by \$1,138. Other Non-Major Governmental Funds activity increased fund balance by \$8,151,968. General fund activity increased fund balance by \$1,855,939. Approximately forty-nine percent (49%) of the fund balance amount, \$19,702,582, 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 \$19,702,582, or twenty-three percent (23%) of total general fund expenditures for the fiscal year.
- Sampson County's total long-term obligations decreased by \$6,155,955. Scheduled payments of principal on loans and bonds led to the net decrease in total debt.

### 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

**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.

**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.

**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 \$93,543,139 as of June 30, 2022. The County’s net position increased by \$33,975,359 for the fiscal year ended June 30, 2022. The largest portion \$53,096,806 fifty-seven percent (57%) 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 \$17,079,646 eighteen percent (18%) represents resources that are subject to external restrictions on how they may be used. The unrestricted net asset balance is \$23,366,717 twenty-five percent (25%).

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 71,418,388	\$ 58,421,044	\$ 10,259,616	\$ 3,438,902	\$ 81,678,004	\$ 61,859,946
Capital assets	<u>133,902,382</u>	<u>126,530,115</u>	<u>29,058,023</u>	<u>25,720,089</u>	<u>162,960,405</u>	<u>152,250,204</u>
Total assets	<u>\$ 205,320,770</u>	<u>\$ 184,951,159</u>	<u>\$ 39,317,639</u>	<u>\$ 29,158,991</u>	<u>\$ 244,638,409</u>	<u>\$ 214,110,150</u>
Deferred outflows of resources	<u>\$ 11,911,545</u>	<u>\$ 9,610,498</u>	<u>\$ 206,262</u>	<u>\$ 167,067</u>	<u>12,117,807</u>	<u>9,777,565</u>
Long-term liabilities outstanding	\$ 132,758,809	\$ 143,760,449	\$ 12,628,102	\$ 13,323,758	\$ 145,386,911	\$ 157,084,207
Other liabilities	<u>8,979,360</u>	<u>4,719,777</u>	<u>809,581</u>	<u>350,388</u>	<u>9,788,941</u>	<u>5,070,165</u>
Total liabilities	<u>\$ 141,738,169</u>	<u>\$ 148,480,226</u>	<u>\$ 13,437,683</u>	<u>\$ 13,674,146</u>	<u>\$ 155,175,852</u>	<u>\$ 162,154,372</u>
Deferred inflows of resources	<u>\$ 7,886,308</u>	<u>\$ 2,148,234</u>	<u>\$ 150,917</u>	<u>\$ 17,329</u>	<u>\$ 8,037,225</u>	<u>\$ 2,165,563</u>
Net position:						
Net investment in capital assets	\$ 35,680,715	\$ 31,627,494	\$ 17,416,091	\$ 13,531,726	\$ 53,096,806	\$ 45,159,220
Restricted	17,079,616	17,847,554	-	-	17,079,616	17,847,554
Unrestricted	<u>14,847,507</u>	<u>(5,541,851)</u>	<u>8,519,210</u>	<u>2,102,857</u>	<u>23,366,717</u>	<u>(3,438,994)</u>
Total net position	<u>\$ 67,607,838</u>	<u>\$ 43,933,197</u>	<u>\$ 25,935,301</u>	<u>\$ 15,634,583</u>	<u>\$ 93,543,139</u>	<u>\$ 59,567,780</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. The County continues to maintain a collection rate slightly above ninety-seven percent (97%.)
- Collections in excess of budget on property taxes, rents, and sales taxes.
- Expenditures as related to 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	
	2022	2021	2022	2021	2022	2021
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 9,953,151	\$ 7,608,839	\$ 3,575,435	\$ 4,355,366	\$ 13,528,586	\$ 11,964,205
Operating grants and contributions	28,081,881	20,477,612	-	-	28,081,881	20,477,612
Capital grants and contributions	-	-	10,363,162	-	10,363,162	-
General revenues:						
Property taxes	45,826,269	45,193,779	-	-	45,826,269	45,193,779
Other taxes	17,504,838	16,283,748	-	-	17,504,838	16,283,748
Investment earnings, unrestricted	50,618	5,313	14,126	370	64,744	5,683
Other	<u>4,690,847</u>	<u>3,570,356</u>	<u>-</u>	<u>-</u>	<u>4,690,847</u>	<u>3,570,356</u>
Total revenues	<u>106,107,604</u>	<u>93,139,647</u>	<u>13,952,723</u>	<u>4,355,736</u>	<u>120,060,327</u>	<u>97,495,383</u>
<b>Expenses:</b>						
General government	7,945,863	7,208,852	-	-	7,945,863	7,208,852
Public safety	27,859,147	27,443,217	-	-	27,859,147	27,443,217
Economic and physical development	2,398,457	4,065,293	-	-	2,398,457	4,065,293
Environmental protection	1,232,932	1,161,547	-	-	1,232,932	1,161,547
Human services	21,498,034	23,341,668	-	-	21,498,034	23,341,668
Cultural and recreation	2,137,108	1,590,411	-	-	2,137,108	1,590,411
Education	14,998,752	16,955,931	-	-	14,998,752	16,955,931
Interest on long-term debt	4,362,670	4,520,186	436,471	463,755	4,799,141	4,983,941
Water and sewer Dist. I	-	-	873,890	821,488	873,890	821,488
Water and sewer Dist. II	-	-	<u>2,341,644</u>	<u>2,197,077</u>	<u>2,341,644</u>	<u>2,197,077</u>
Total expenses	<u>82,432,963</u>	<u>86,287,105</u>	<u>3,652,005</u>	<u>3,482,320</u>	<u>86,084,968</u>	<u>89,769,425</u>
Change in net position before transfers & special items	23,674,641	6,852,542	10,300,718	873,416	33,975,359	7,725,958
Transfers	-	-	-	-	-	-
Change in net position	<u>23,674,641</u>	<u>6,852,542</u>	<u>10,300,718</u>	<u>873,416</u>	<u>33,975,359</u>	<u>7,725,958</u>
Net position, beginning	<u>43,933,197</u>	<u>37,080,655</u>	<u>15,634,583</u>	<u>14,761,167</u>	<u>59,567,780</u>	<u>51,841,822</u>
Net position, ending	<u>\$ 67,607,838</u>	<u>\$ 43,933,197</u>	<u>\$ 25,935,301</u>	<u>\$ 15,634,583</u>	<u>\$ 93,543,139</u>	<u>\$ 59,567,780</u>



**Governmental activities:** Governmental activities increased the County's net position by \$23,674,641, thereby accounting for seventy percent (70%) of the total increase in net position of Sampson County. Key elements of this increase are as follows:

- Ad valorem tax revenue collections increased
- Sales tax revenue increased
- Rent revenue increased
- Receipt of grant funds from the State and American Rescue Plan Act Funds from the federal government

**Business-type activities:** Business-type activities increased Sampson County's net position by \$10,300,718, accounting for thirty percent (30%) 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
- Increase in collection of water fees
- Receipt of grant funds from the State for water infrastructure

### **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 \$19,702,582, while total fund balance was \$40,244,596. 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-three percent (23%) of total General Fund expenditures, while total fund balance represents forty-seven percent (47%) percent of that same amount.

At June 30, 2022, the governmental funds of Sampson County reported a combined fund balance of \$61,249,595, a twenty percent (20%) 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 \$3,792,445.

The Schools Capital Projects Fund fund balance increased \$162,412. 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 \$791,047.

**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 \$9,203,216 or approximately eleven percent (11%). The increase was due primarily to the receipt of additional grant funds and an appropriation of fund balance to purchase land for economic development.

**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 \$10,300,718. This increase was due primarily to the receipt of grant funds to expand the system.

### Capital Asset and Debt Administration

**Capital assets.** Sampson County's capital assets for its governmental and business-type activities as of June 30, 2022, total \$162,960,405 (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	
	2022	2021	2022	2021	2022	2021
Land	\$ 9,066,080	\$ 8,905,754	\$ 225,319	\$ 225,319	\$ 9,291,399	\$ 9,131,073
Buildings & Systems	96,013,821	99,698,047	20,895,743	21,444,091	116,909,564	121,142,138
Machinery & Equipment	6,567,273	6,989,768	417,602	368,828	6,984,875	7,358,596
Vehicles & Motorized Equ	2,821,429	3,045,778	233,662	259,750	3,055,091	3,305,528
Construction in Progress	19,433,779	7,890,768	7,285,697	3,422,101	26,719,476	11,312,869
<b>Total</b>	<b>\$ 133,902,382</b>	<b>\$ 126,530,115</b>	<b>\$ 29,058,023</b>	<b>\$ 25,720,089</b>	<b>\$ 162,960,405</b>	<b>\$ 152,250,204</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, 2022, Sampson County had total bonded debt outstanding of \$8,694,500 which is debt backed by the full faith and credit of the Water and Sewer Districts. The County also had \$91,035,000 in limited obligation bonds, \$8,769,294 outstanding in installment/purchase contracts, \$1,970,000 outstanding in installment purchase revenue bonds, \$596,414 outstanding in qualified zone academy bonds, \$1,364,805 outstanding in state clean water bonds – all of which are being paid from general fund, school capital reserve fund, NC Education Lottery funds and water district service revenues.

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$ -	\$ -	\$ 8,694,500	\$ 9,020,000	\$ 8,694,500	\$ 9,020,000
Installment Purchases	7,186,667	8,777,620	1,582,627	1,611,839	8,769,294	10,389,459
Qualified Zone Academy Bonds	596,414	844,986	-	-	596,414	844,986
Revenue Bonds	1,970,000	2,950,000	-	-	1,970,000	2,950,000
Limited Obligation Bonds	91,035,000	93,825,000	-	-	91,035,000	93,825,000
Unamortized Premium on LOBs	8,991,764	9,462,455	-	-	8,991,764	9,462,455
Unamortized Premium on GOs	-	-	614,626	642,718	614,626	642,718
State Clean Water Bonds	-	-	1,364,805	1,556,524	1,364,805	1,556,524
Compensated Absences	2,381,897	2,486,611	68,695	76,010	2,450,592	2,562,621
Net Pension Liability (LGERS)	4,538,846	11,248,080	91,387	236,197	4,630,233	11,484,277
Total Pension Liability (LEOSSA)	3,256,682	3,247,167	-	-	3,256,682	3,247,167
Other Post-employment Benefits	12,801,539	10,918,530	211,461	180,470	13,013,000	11,099,000
<b>Total</b>	<b>\$ 132,758,809</b>	<b>\$ 143,760,449</b>	<b>\$ 12,628,101</b>	<b>\$ 13,323,758</b>	<b>\$ 145,386,910</b>	<b>\$ 157,084,207</b>

Sampson County’s total outstanding debt decreased by \$6,155,955 or approximately five percent (5%) during the past fiscal year, primarily due to scheduled payments on bonds and loans.

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 \$300,288,814.

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, 2021 of 3.1% was lower than the State average of 4.1%.
- The property tax base increased by approximately one percent (1%). This was largely due to increases in business personal property listings and home construction.
- The tax collection rate of approximately 97.69% was slightly lower than the prior year.

Some of these factors and others were considered when management prepared Sampson County's budget ordinance for the 2022-2023 fiscal year.

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

**Governmental Activities:** In the fiscal year ending June 30, 2023, the County tax rate remained the same at \$.825 cents per \$100 of value. The total operating budget is projected to increase due primarily to salary increases for employees.

General Fund revenues are projected to increase.

Budgeted expenditures in the General Fund are budgeted to increase.

Management continues to evaluate revenues and adjust expenditures based on the effects of the pandemic and other economic factors.

**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, 2022**

	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	\$ 36,191,375	\$ 9,391,915	\$ 45,583,290	\$ 432,454	\$ 7,205,587
Short-term investments	-	-	-	-	1,193,052
Receivables (net)	14,773,739	683,658	15,457,397	19,021	5,441,343
Inventories	9,022	184,043	193,065	-	2,265,947
Prepays	-	-	-	-	687,914
Restricted cash and cash equivalents	20,377,237	-	20,377,237	-	19,366,110
Other non-current receivables	-	-	-	-	-
Net pension asset	67,015	-	67,015	-	-
Capital assets:					
Land, improvements, and construction in progress	28,499,859	7,511,016	36,010,875	-	2,506,939
Other capital assets, net of depreciation	105,402,523	21,547,007	126,949,530	-	18,800,887
Total capital assets	133,902,382	29,058,023	162,960,405	-	21,307,826
Total assets	\$ 205,320,770	\$ 39,317,639	\$ 244,638,409	\$ 451,475	\$ 57,467,779
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	11,911,545	206,262	12,117,807	-	-
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 8,979,360	\$ 809,581	\$ 9,788,941	\$ 8,507	\$ 11,192,310
Long-term liabilities:					
Due within one year	5,876,838	573,087	6,449,925	-	731,502
Due in more than one year	106,284,904	11,752,167	118,037,071	-	2,936,921
Total pension liability - LEOSSA	3,256,682	-	3,256,682	-	-
Net pension liability - LGERS	4,538,846	91,387	4,630,233	-	-
Net OPEB Liability	12,801,539	211,461	13,013,000	-	-
Total liabilities	141,738,169	13,437,683	155,175,852	8,507	14,860,733
<b>DEFERRED INFLOWS OF RESOURCES</b>	7,886,308	150,917	8,037,225	-	-
<b>NET POSITION</b>					
Net Investment in capital assets	35,680,715	17,416,091	53,096,806	-	17,639,403
Restricted for:					
Stabilization by state statute	12,734,552	-	12,734,552	19,021	-
Public safety	706,947	-	706,947	-	-
Debt Service	-	-	-	-	-
Education	3,638,117	-	3,638,117	-	-
Capital acquisitions	-	-	-	-	69,907
Specific operating activities	-	-	-	-	386,484
Unrestricted	14,847,507	8,519,210	23,366,717	423,947	24,195,823
Net position of controlled organization	67,607,838	25,935,301	93,543,139	442,968	42,291,617
Noncontrolling interest in entity	-	-	-	-	315,429
Total net position	\$ 67,607,838	\$ 25,935,301	\$ 93,543,139	\$ 442,968	\$ 42,607,046

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 7,945,863	\$ 1,654,823	\$ 5,106,745	\$ -
Public safety	27,859,147	4,198,456	8,258,971	-
Economic and physical development	2,398,457	-	1,801,256	-
Environmental protection	1,232,932	-	35,456	-
Human services	21,498,034	4,099,872	12,879,453	-
Culture and recreation	14,998,752	-	-	-
Education	2,137,108	-	-	-
Interest on long-term debt	4,362,670	-	-	-
Total governmental activities	<u>82,432,963</u>	<u>9,953,151</u>	<u>28,081,881</u>	<u>-</u>
Business-type activities:				
Water District II	2,746,997	2,696,626	10,363,162	-
Water District I	905,008	878,809	-	-
Total business-type activities	<u>3,652,005</u>	<u>3,575,435</u>	<u>10,363,162</u>	<u>-</u>
Total primary government	<u>\$ 86,084,968</u>	<u>\$ 13,528,586</u>	<u>\$ 38,445,043</u>	<u>\$ -</u>
Component units:				
Sampson County Tourism Dev Authority	136,929	15,900	-	-
Sampson Regional Medical Ctr. Inc.	66,291,315	76,316,700	-	-
Total component unit	<u>\$ 66,428,244</u>	<u>\$ 76,332,600</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, 2022**

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	\$ (1,184,295)	\$ -	\$ (1,184,295)		
Public safety	(15,401,720)	-	(15,401,720)		
Economic and physical development	(597,201)	-	(597,201)		
Environmental protection	(1,197,476)	-	(1,197,476)		
Human services	(4,518,709)	-	(4,518,709)		
Culture and recreation	(14,998,752)	-	(14,998,752)		
Education	(2,137,108)	-	(2,137,108)		
Interest on long-term debt	(4,362,670)	-	(4,362,670)		
Total governmental activities	<u>(44,397,931)</u>	<u>-</u>	<u>(44,397,931)</u>		
Business-type activities:					
Water District II	-	10,312,791	10,312,791		
Water District I	-	(26,199)	(26,199)		
Total business-type activities	<u>-</u>	<u>10,286,592</u>	<u>10,286,592</u>		
Total primary government	<u>\$ (44,397,931)</u>	<u>\$ 10,286,592</u>	<u>\$ (34,111,339)</u>		
Component units:					
Sampson County Tourism Dev Authority				\$ (121,029)	\$ -
Sampson Regional Medical Ctr. Inc.				-	10,025,385
Total component units				<u>\$ (121,029)</u>	<u>\$ 10,025,385</u>
General revenues:					
Taxes:					
Property taxes, levied for general purpose	45,826,269	-	45,826,269	-	-
Other taxes and fees	17,504,838	-	17,504,838	202,687	-
Investment earnings, unrestricted	50,618	14,126	64,744	5	42,813
Miscellaneous, unrestricted	4,690,847	-	4,690,847	3,563	(191,032)
Total general revenues excluding transfers	<u>68,072,572</u>	<u>14,126</u>	<u>68,086,698</u>	<u>206,255</u>	<u>(148,219)</u>
Transfers	-	-	-	-	-
Total general revenues and transfers	<u>68,072,572</u>	<u>14,126</u>	<u>68,086,698</u>	<u>206,255</u>	<u>(148,219)</u>
Change in net position	23,674,641	10,300,718	33,975,359	85,226	9,877,166
Net position - beginning	43,933,197	15,634,583	59,567,780	357,742	32,414,451
Net position - ending	<u>\$ 67,607,838</u>	<u>\$ 25,935,301</u>	<u>\$ 93,543,139</u>	<u>\$ 442,968</u>	<u>\$ 42,291,617</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	Major			
	General	Schools Capital Project	School Construction Fund	Airport Expansion Capital Project
<b>ASSETS</b>				
Cash and cash equivalents	\$ 34,689,710	\$ -	\$ -	\$ -
Restricted cash	861,155	2,845,932	791,047	-
Taxes receivable (net)	1,766,745	-	-	-
Accounts receivable	10,580,101	946,513	-	122,505
Due from other funds	-	-	-	-
Inventories	9,022	-	-	-
Total Assets	<u>\$ 47,906,733</u>	<u>\$ 3,792,445</u>	<u>\$ 791,047</u>	<u>\$ 122,505</u>
Liabilities:				
Accounts payable and accrued liabilities	\$ 5,823,614	\$ -	\$ -	144,041
Due to general fund	-	-	-	353,698
Total Liabilities	<u>5,823,614</u>	<u>-</u>	<u>-</u>	<u>497,739</u>
Deferred Inflows of Resources:				
Property taxes receivable	1,766,745	-	-	-
Prepaid grant revenue	-	-	-	-
Prepaid taxes	71,778	-	-	-
Total Deferred Inflows of Resources	<u>1,838,523</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable				
Inventories	9,022	-	-	-
Restricted				
Stabilization by state statute	10,580,101	946,513	-	122,505
Public safety	596,739	-	-	-
Debt service	-	-	-	-
Education	-	2,845,932	792,185	-
Revaluation	264,416	-	-	-
Committed				
Nonmajor funds	-	-	-	-
Economic development	170,000	-	-	-
Capital projects	4,209,956	-	-	(497,739)
Assigned				
Subsequent year's expenditures	4,711,780	-	-	-
Unassigned				
Total fund balances	<u>40,244,596</u>	<u>3,792,445</u>	<u>791,047</u>	<u>(375,234)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 47,906,733</u>	<u>\$ 3,792,445</u>	<u>\$ 791,047</u>	<u>\$ 122,505</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

	<u>Non-Major</u>	
	Other	Total
	Governmental	Governmental
	Funds	Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 708,819	\$ 35,398,529
Restricted cash	15,879,103	20,377,237
Taxes receivable (net)	121,538	1,888,283
Accounts receivable	1,085,433	12,734,552
Due from other funds	-	-
Inventories	-	9,022
Total Assets	<u>\$ 17,794,893</u>	<u>\$ 70,407,623</u>
<b>LIABILITIES</b>		
Liabilities:		
Accounts payable and accrued liabilities	\$ 391,946	\$ 6,359,601
Due to general fund	484,668	838,366
Total Liabilities	<u>876,614</u>	<u>7,197,967</u>
Deferred Inflows of Resources:		
Property taxes receivable	121,538	1,888,283
Prepaid grant revenue	-	-
Prepaid taxes	-	71,778
Total Deferred Inflows of Resources	<u>121,538</u>	<u>1,960,061</u>
Fund balances:		
Nonspendable		
Inventories	-	9,022
Restricted		
Stabilization by state statute	1,085,433	12,734,552
Public safety	110,208	706,947
Debt service	-	-
Education	-	3,638,117
Revaluation	-	264,416
Committed		
Nonmajor funds	(6,985)	(6,985)
Economic development	-	170,000
Capital projects	15,608,085	19,320,302
Assigned		
Subsequent year's expenditures	-	4,711,780
Unassigned		
	-	19,701,444
Total fund balances	<u>16,796,741</u>	<u>61,249,595</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,794,893</u>	<u>\$ 70,407,623</u>

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2022**

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

Total Fund Balance, Governmental Funds	61,249,595
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	133,902,382
Net pension Asset	67,015
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds	149,830
Charges related to advance refunding bonds issued	(8,991,764)
Benefit payments and pension administrative costs are deferred outflows of resources on the Statement of Activities	5,248,255
Contributions to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position	6,663,290
Net Pension Liability	(4,538,846)
Net OPEB Liability	(12,801,539)
Total Pension Liability	(3,256,682)
Deferred inflows of resources for taxes	1,888,283
Deferred gain related to bonding refunding issue	(724,852)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(104,044,560)
Pension and other post-employment benefits liability	(7,886,308)
Internal service fund allocation	683,739
Net Position of Governmental Activities	<u>\$ 67,607,838</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, 2022**

	Major			
	General	Schools Capital Projects	School Construction Fund	Airport Expansion Capital Project
<b>REVENUES</b>				
Ad Valorem taxes	\$ 42,186,424	\$ -	\$ -	\$ -
Other taxes and licenses	14,072,351	3,432,487	-	-
Intergovernmental Revenues:				
Restricted	12,461,916	-	-	739,945
Permits and fees	1,059,165	-	-	-
Sales and services	8,523,753	-	-	-
Investment earnings	35,109	2,429	-	-
Miscellaneous	4,688,827	-	-	-
Total revenues	<u>83,027,545</u>	<u>3,434,916</u>	<u>-</u>	<u>739,945</u>
<b>EXPENDITURES</b>				
Current:				
General government	7,972,269	-	-	-
Public safety	23,086,775	-	-	-
Environmental protection	1,227,957	-	-	-
Economic and physical development	2,464,843	-	-	-
Human services	21,545,280	-	-	-
Education	16,406,137	-	-	-
Culture and recreation	2,137,108	-	-	-
Debt service				
Principal	5,659,971	-	-	-
Interest and fees	4,391,930	-	-	-
Administration	140,609	-	-	-
Capital expansion	-	-	1,138	690,463
Total expenditures	<u>85,032,879</u>	<u>-</u>	<u>1,138</u>	<u>690,463</u>
Excess (deficiency) of revenues over expenditures	<u>(2,005,334)</u>	<u>3,434,916</u>	<u>(1,138)</u>	<u>49,482</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,861,273	-	-	-
Transfers out	-	(3,272,504)	-	-
Installment purchase debt issued	-	-	-	-
Total other financing sources (uses)	<u>3,861,273</u>	<u>(3,272,504)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,855,939	162,412	(1,138)	49,482
Fund balances-beginning	38,388,657	3,630,033	792,185	(424,716)
Fund balances-ending	<u>\$ 40,244,596</u>	<u>\$ 3,792,445</u>	<u>\$ 791,047</u>	<u>\$ (375,234)</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, 2022**

	<u>Non-Major</u>	
	Other	Total
	Governmental	Governmental
	Funds	Funds
<b>REVENUES</b>		
Ad Valorem taxes	\$ 3,531,856	\$ 45,718,280
Other taxes and licenses	-	17,504,838
Intergovernmental Revenues:		
Restricted	20,396,127	33,597,988
Permits and fees	1,048,445	2,107,610
Sales and services	-	8,523,753
Investment earnings	13,080	50,618
Miscellaneous	2,020	4,690,847
Total revenues	<u>24,991,528</u>	<u>112,193,934</u>
<b>EXPENDITURES</b>		
Current:		
General government	507,298	8,479,567
Public safety	6,666,349	29,753,124
Environmental protection	4,975	1,232,932
Economic and physical development	-	2,464,843
Human services	1,503,349	23,048,629
Culture and recreation	-	16,406,137
Education	-	2,137,108
Debt service		
Principal	-	5,659,971
Interest and fees	-	4,391,930
Administration	-	140,609
Capital expansion	7,568,820	8,260,421
Total expenditures	<u>16,250,791</u>	<u>101,975,271</u>
Excess (deficiency) of revenues over expenditures	<u>8,740,737</u>	<u>10,218,663</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	3,861,273
Transfers out	(588,769)	(3,861,273)
Installment purchase debt issued	-	-
Total other financing sources (uses)	<u>(588,769)</u>	<u>-</u>
Net change in fund balance	8,151,968	10,218,663
Fund balances-beginning	8,644,773	51,030,932
Fund balances-ending	<u>\$ 16,796,741</u>	<u>\$ 61,249,595</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, 2022**

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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	\$ 10,218,663
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.	7,372,267
Cost of capital asset disposed of during the year, not recongized on modified accrual basis	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	107,989
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 realted items.	5,609,525
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	(667,002)
Some expenses reported in the statement of activites do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>1,033,199</u>
Total changes in net assets of governmental funds	<u>\$ 23,674,641</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
<b>Revenues</b>				
Ad Valorem taxes	\$ 41,945,813	\$41,945,813	\$42,186,424	\$ 240,611
Other taxes and licenses	12,616,803	12,616,803	14,072,351	1,455,548
Intergovernmental Revenues:				
Restricted	12,313,490	17,402,608	12,461,916	(4,940,692)
Permits and fees	751,000	751,000	1,059,165	308,165
Sales and services	7,807,909	7,839,949	8,523,753	683,804
Investment earnings	-	-	31,217	31,217
Miscellaneous	<u>3,051,304</u>	<u>3,089,219</u>	<u>4,688,827</u>	<u>1,599,608</u>
Total revenues	<u>78,486,319</u>	<u>83,645,392</u>	<u>83,023,653</u>	<u>(621,739)</u>
<b>Expenditures</b>				
Current:				
General government	8,363,494	8,853,270	7,972,269	881,001
Public safety	22,870,994	24,109,695	23,086,775	1,022,920
Environmental protection	1,364,257	1,374,656	1,227,957	146,699
Economic and physical dev	2,168,595	5,852,356	2,464,843	3,387,513
Human services	21,189,894	24,452,096	21,545,280	2,906,816
Education	16,830,773	17,816,251	16,406,137	1,410,114
Culture and recreation	2,369,851	2,433,440	2,137,108	296,332
Debt service				
Principal	5,700,000	5,700,000	5,659,971	40,029
Interest and fees	4,557,078	4,557,078	4,391,930	165,148
Administration	141,700	141,700	140,609	1,091
Contingency	<u>530,910</u>	<u>220</u>	<u>-</u>	<u>220</u>
Total expenditures	<u>86,087,546</u>	<u>95,290,762</u>	<u>85,032,879</u>	<u>10,257,883</u>
Revenues over (under) expenditures	<u>(7,601,227)</u>	<u>(11,645,370)</u>	<u>(2,009,226)</u>	<u>(10,879,622)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,814,769	4,815,247	3,863,273	(951,974)
Transfers out	(122,500)	(122,500)	(122,500)	-
Loan proceeds	<u>907,552</u>	<u>907,552</u>	<u>-</u>	<u>(907,552)</u>
Total other financing sources (uses)	<u>4,599,821</u>	<u>5,600,299</u>	<u>3,740,773</u>	<u>(1,859,526)</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, 2022**

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	Original Budget	Final Budget	Actual	Variance with Final Positive (Negative)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,001,406)	(6,045,071)	1,731,547	7,776,618
Appropriated Fund Balance	<u>3,001,406</u>	<u>6,045,071</u>	<u>-</u>	<u>(6,045,071)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,731,547	<u>\$ 1,731,547</u>
Fund balance -beginning			<u>33,914,515</u>	
Fund balance - ending				<u>\$35,646,062</u>

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

Property taxes & Interest income	3,892
Transfers to General Fund	(2,000)
Transfer from General Fund	122,500
Revaluation costs	<u>-</u>
Fund Balance Beginning	<u>4,474,142</u>
Fund Balance Ending(Exhibit 4)	<u>\$40,244,596</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, 2022**

	Major			Internal Service Fund
	Water and Sewer District II	Water and Sewer District I	Total	
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 7,411,807	\$ 1,980,108	\$ 9,391,915	\$ 792,846
Accounts receivable (net)	144,809	42,041	186,850	1,074
Water fees receivable (net)	460,818	35,990	496,808	-
Inventory	141,878	42,165	184,043	-
Total current assets	<u>8,159,312</u>	<u>2,100,304</u>	<u>10,259,616</u>	<u>793,920</u>
Noncurrent assets:				
Capital assets:				
Land, improvements, and construction in progress	7,494,209	16,807	7,511,016	-
Other capital assets net of depreciation	<u>19,995,665</u>	<u>1,551,342</u>	<u>21,547,007</u>	<u>-</u>
Total capital assets	<u>27,489,874</u>	<u>1,568,149</u>	<u>29,058,023</u>	<u>-</u>
Total assets	<u>35,649,186</u>	<u>3,668,453</u>	<u>39,317,639</u>	<u>793,920</u>
<b>DEFERRED OUTFLOWS OF RESOURCE</b>	<u>165,010</u>	<u>41,252</u>	<u>206,262</u>	<u>-</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, 2022**

	Major			Internal Service Fund
	Water and Sewer District II	Water and Sewer District I	Total	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	763,899	45,682	809,581	110,181
Compensated absences	10,960	2,740	13,700	-
Notes payable	221,887	-	221,887	-
General obligation bonds payable	300,000	37,500	337,500	-
Total Current Liabilities	<u>1,296,746</u>	<u>85,922</u>	<u>1,382,668</u>	<u>110,181</u>
Noncurrent liabilities:				
Compensated absences	43,996	10,999	54,995	-
Notes payable	2,725,545	-	2,725,545	-
Unamortized premium on bonds	614,627	-	614,627	-
General obligation bonds payable	7,820,000	537,000	8,357,000	-
Net pension liability	73,110	18,277	91,387	-
Net OPEB liability	169,169	42,292	211,461	-
Total noncurrent liabilities	<u>11,446,447</u>	<u>608,568</u>	<u>12,055,015</u>	<u>-</u>
Total liabilities	<u>12,743,193</u>	<u>694,490</u>	<u>13,437,683</u>	<u>110,181</u>
<b>DEFERRED INFLOWS OF RESOURCE</b>	<u>120,734</u>	<u>30,183</u>	<u>150,917</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	16,422,442	993,649	17,416,091	-
Debt service	-	-	-	-
Unrestricted	6,527,827	1,991,383	8,519,210	683,739
Total net position	<u>\$ 22,950,269</u>	<u>\$ 2,985,032</u>	<u>\$ 25,935,301</u>	<u>\$ 683,739</u>

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2022**

	Water District II	Water District I	Total	Internal Service Fund
<b>OPERATING REVENUES</b>				
Charges for services	\$ 2,537,845	\$ 845,867	\$ 3,383,712	\$ 6,421,881
Water tap fees	90,248	11,300	101,548	-
Miscellaneous	68,533	21,642	90,175	-
Total operating revenues	<u>2,696,626</u>	<u>878,809</u>	<u>3,575,435</u>	<u>6,421,881</u>
<b>OPERATING EXPENSES</b>				
Administration	700,008	197,850	897,858	-
Water Distribution	116,980	341,764	458,744	-
Operations and maintenance	679,161	198,852	878,013	-
Depreciation	845,495	135,424	980,919	-
Claims paid	-	-	-	7,089,559
Total operating expenses	<u>2,341,644</u>	<u>873,890</u>	<u>3,215,534</u>	<u>7,089,559</u>
Operating income (loss)	<u>354,982</u>	<u>4,919</u>	<u>359,901</u>	<u>(667,678)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest earnings	13,782	344	14,126	676
State grants	10,363,162	-	10,363,162	-
Transfer from general fund	-	-	-	-
Interest expense	(405,353)	(31,118)	(436,471)	-
Total nonoperating revenues (expenses)	<u>9,971,591</u>	<u>(30,774)</u>	<u>9,940,817</u>	<u>676</u>
Change in net position	10,326,573	(25,855)	10,300,718	(667,002)
Total net position - beginning	<u>12,623,696</u>	<u>3,010,887</u>	<u>15,634,583</u>	<u>1,350,741</u>
Total net position - ending	<u>\$ 22,950,269</u>	<u>\$ 2,985,032</u>	<u>\$ 25,935,301</u>	<u>\$ 683,739</u>

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2022**

	Water District II	Water District I	Total	Internal Service Fund
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 3,028,449	\$ 863,582	\$ 3,892,031	\$ 6,421,405
Cash paid for goods and services	(802,444)	(585,267)	(1,387,711)	(7,194,095)
Cash paid to employees for services	(672,511)	(206,823)	(879,334)	-
Customer deposits received	-	-	-	-
Customer deposits returned	-	-	-	-
Other operating revenues	163,404	45,974	209,378	-
Net cash provided (used) by operating activities	<u>1,716,898</u>	<u>117,466</u>	<u>1,834,364</u>	<u>(772,690)</u>
<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	(4,260,448)	(62,377)	(4,322,825)	-
Capital contributions-grants	10,363,162	-	10,363,162	-
Loan proceeds	-	-	-	-
Principal paid on bond maturities and equipment contracts	(510,931)	(35,500)	(546,431)	-
Interest paid on bond maturities and equipment contracts	(439,373)	(31,263)	(470,636)	-
Net cash provided (used) by capital and related financing activities	<u>5,152,410</u>	<u>(129,140)</u>	<u>5,023,270</u>	<u>-</u>
<b>Cash flows from investing activities:</b>				
Interest	<u>13,782</u>	<u>344</u>	<u>14,126</u>	<u>676</u>
Net increase (decrease) in cash and cash equivalents	6,883,090	(11,330)	6,871,760	(772,014)
Cash and cash equivalents, July 1	<u>528,717</u>	<u>1,991,438</u>	<u>2,520,155</u>	<u>1,564,860</u>
Cash and cash equivalents, June 30	<u>\$ 7,411,807</u>	<u>\$ 1,980,108</u>	<u>\$ 9,391,915</u>	<u>\$ 792,846</u>

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2022**

	Water District II	Water District I	<u>Total</u>	Internal Service Fund
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income (loss)	\$ 354,982	\$ 4,919	\$ 359,901	\$ (667,678)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	845,495	135,424	980,919	-
Changes in assets and liabilities:				
(Increase) decrease in assets:				
Accounts receivable	(6,227)	(10,514)	(16,741)	(476)
Inventory	18,034	16,270	34,304	-
Increase (decrease) in liabilities:				
Accounts payable & accrued liab.	498,719	(32,451)	466,268	(104,536)
Compensated absences	5,895	3,818	9,713	-
Other post-employment benefits	-	-	-	-
Total adjustments	<u>1,361,916</u>	<u>112,547</u>	<u>1,474,463</u>	<u>(105,012)</u>
Net cash provided (used) by operating activities	<u>\$ 1,716,898</u>	<u>\$ 117,466</u>	<u>\$ 1,834,364</u>	<u>\$ (772,690)</u>

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

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

	<u>Custodial Fund</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 670,433
Accounts Receivable	111,421
<b>Total Assets</b>	<u>781,854</u>
<b>LIABILITIES</b>	
Accounts Payable	57,362
Miscellaneous Liabilities	724,492
<b>Total Liabilities</b>	<u>781,854</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	<u>-</u>
<b>Total Net Position</b>	<u>\$ -</u>

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

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	<u>Custodial Fund</u>
<b>ADDITIONS</b>	
Collections on behalf of others	\$ 6,478,782
<b>Total Additions</b>	<u>6,478,782</u>
<b>DEDUCTIONS</b>	
Distribution of Collections	<u>6,478,782</u>
<b>Total Deductions</b>	<u>6,478,782</u>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	-
<b>Net Position - Beginning</b>	<u>-</u>
<b>Net Position - Ending</b>	<u>\$ -</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTE TO FINANCIAL STATEMENTS**  
**June 30, 2022**

**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:

**Custodial Funds** – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintained miscellaneous custodial funds.

**Non-major Funds** - The County maintains twenty other 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, Disaster Recovery NCEM Hazard Mitigation, Community Development ESFR-20 and Community Development CDBG-NR are reported as nonmajor special revenue funds. The Courthouse Annex Renovations, Emergency Management Facilities, County Buildings Construction, Sheriff Dept. Warehouse, Emergency Management Warehouse, County & Fire Depts. Capital, and American Rescue Plan Projects are reported as capital project 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. 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, 2022**

**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 investment 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 and AAmf by Moody Investor Services. The Government Portfolio is 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	\$ 596,739
General Fund	Revaluation	264,416
CARES Act Fund	General Gov't	44
American Rescue Plan Projects	General Gov't	5,647,699
Emergency Management Facilities	Public Safety	6,226,527
Sheriff Department Warehouse Const.	Public Safety	984,631
Emergency Management Whse Const.	Public Safety	1,968,518
County & Fire Depts. Projects	Public Safety	1,051,684
Schools Capital Projects Fund	Education	2,845,932
Schools Construction Fund	Education	791,047
Total Governmental Activities		<u>20,377,237</u>
Total Restricted Cash		<u>\$ 20,377,237</u>



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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**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, 2021. As allowed by State law, the County has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

**5. 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

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2022

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

In FY 2020/21, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for the eligible state, local, territorial, and tribal governments. The County was allocated \$12,340,152 of fiscal recovery funds to be paid in two equal installments. The first installment of \$6,170,076 was received in January 2022. The second installment will be received in January 2023. County staff and the Board of Commissioners have elected to use \$507,873 of the ARPA funds for premium pay. The County plans on using \$10,000,000 for various projects. The County plans on using the rest of the funds for revenue replacement in Fiscal Year 2024. The \$440,000 used for premium pay was paid from the ARPA Fund. Revenue replacement funds will be transferred to the appropriate funds once the intended use of the funds is determined.

**12. 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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Fund Equity (Continued)

12. Net Position/Fund Balances (Continued)

appropriation. The amount of fund balance not available for appropriation is what is known as “restricted by State statute”. *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is “imposed by law through constitutional provisions or enabling legislation.” RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

Restricted for 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.

13. 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

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

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

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.

**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 \$6,358,243 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)	\$ 206,791,783
Less accumulated depreciation	72,889,401
Net capital assets	<u>133,902,382</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	149,830
Net pension asset	67,015
Contributions to the pension plan in the current fiscal year	2,607,858
Benefit payments and pension administration costs for LEOSSA	39,322
Contributions to OPEB plan in the current fiscal year	1,474,110
Deferred gain on bond refunding	(724,852)
Charges related to advance refunding bonds issued	(8,991,764)
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	683,739
Liabilities for revenue deferred but earned and therefore reported in the fund statements but not the government-wide	1,934,745
Pension related deferrals and OPEB related deferrals	(70,742)
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	(946,355)
Bonds, leases, and installment financing	(100,788,081)
Compensated absences	(2,381,897)
Net OPEB liability	(12,801,539)
Net Pension liability	(4,538,846)
Total Pension liability	<u>(3,256,682)</u>
Total adjustment	<u>\$ 6,358,243</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

**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 \$13,455,978 is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 13,040,797
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	(5,668,530)
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	6,080,216
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,607,858
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	39,322
Contributions to the OPEB plan are deferred outflows of resources on the Statement of Net Position	1,474,110
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)	29,260
Difference in insurance expense between fund statements (modified accrual) and government-wide statements (full accrual) due to allocation of profit from internal service fund	(667,002)
Pension Expense & OPEB Expense	(3,734,136)
Amortization of debt issuance costs	56,184
Compensated absences	104,714
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	93,185
Total adjustment	<u>\$ 13,455,978</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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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, 2022, the County's deposits had a carrying amount of \$25,265,445 and a bank balance of \$28,167,741. Of the bank balance, \$1,196,511 was covered by federal depository insurance; \$26,971,230 was covered by collateral held under the Pooling Method.

At June 30, 2022, Sampson County had \$4,828 cash on hand.

The Hospital's deposits had a carrying amount of \$7,205,587 and a bank balance of \$8,232,646 as of September 30, 2021. Of the bank balances, \$250,000 was covered by federal depository insurance as of September 30, 2021 and the remainder was covered under the Pooling Method.

The Authority's deposits had a carrying amount of \$432,454 and a bank balance of \$432,454 as of June 30, 2022. All of the bank balance was covered by federal depository insurance and the pooling method.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**A. Assets (Continued)**

**2. Investments**

At June 30, 2022, the County's investments consisted of \$41,360,687 in the North Carolina Capital Management Trust's Government Portfolio. The NCCMT Government Portfolio has an AAAm rating from Standard and Poor's and AAA-mf by Moody's Investor Service. The County has no policy on credit risk.

At September 30, 2021, 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	\$ 8,430,085	N/A	N/A
Total		\$ 8,430,085	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, 2021.



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**A. Assets (Continued)**

**3. Receivables**

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

	Accounts	Taxes & Accrued Interest	Due from Other Governments	Other	Total
Governmental Activities					
General	\$ 4,462,305	\$ 1,934,745	\$ 6,118,870	\$ -	\$ 12,515,920
Accrued Interest	-	149,830	-	-	149,830
Other Governmental	165,983	131,338	1,988,468	-	2,285,789
Total Receivables	4,628,288	2,215,913	8,107,338	-	14,951,539
Less: Allowance Amount	-	(177,800)	-	-	(177,800)
Total	\$ 4,628,288	\$ 2,038,113	\$ 8,107,338	\$ -	\$ 14,773,739
Business-type Activities					
Water Districts I and II	\$ 619,038	\$ -	\$ 186,850	\$ -	\$ 805,888
Total Receivables	619,038	-	186,850	-	805,888
Less: Allowance Amount	(122,230)	-	-	-	(122,230)
Total	\$ 496,808	\$ -	\$ 186,850	\$ -	\$ 683,658

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

Local Option Sales Tax	\$ 4,827,261
Other Taxes and Grants	3,280,077
Total	<u>\$ 8,107,338</u>

The Hospital's accounts receivable are presented net of the allowance for uncollectible accounts of \$13,935,000.

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
2018	\$ 4,190,602	\$ 1,089,557	\$ 5,280,159
2019	5,217,914	887,045	6,104,959
2020	5,228,617	418,289	5,646,906
2021	5,134,304	-	5,134,304
	<u>\$ 19,771,437</u>	<u>\$ 2,394,891</u>	<u>\$ 22,166,328</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**A. Assets (Continued)**

**5. Capital Assets**

**Primary Government**

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 8,905,754	\$ 160,326	\$ -	\$ 9,066,080
Construction in progress	7,890,768	11,804,984	261,973	19,433,779
Total assets not being depreciated	<u>16,796,522</u>	<u>11,965,310</u>	<u>261,973</u>	<u>28,499,859</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	152,004,209	-	-	152,004,209
Equipment	15,906,716	621,838	15,251	16,513,303
Vehicles and motor equipment	10,246,646	739,770	1,212,004	9,774,412
Total Assets being depreciated	<u>178,157,571</u>	<u>1,361,608</u>	<u>1,227,255</u>	<u>178,291,924</u>
Less accumulated depreciation for:				
Buildings and improvements	52,306,162	3,684,226	-	55,990,388
Equipment	8,916,948	1,041,283	12,201	9,946,030
Vehicles and motor equipment	7,200,868	943,021	1,190,906	6,952,983
Total accumulated depreciation	<u>68,423,978</u>	<u>\$ 5,668,530</u>	<u>\$ 1,203,107</u>	<u>72,889,401</u>
Total capital assets being depreciated, net	<u>109,733,593</u>			<u>105,402,523</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 126,530,115</u>			<u>\$ 133,902,382</u>

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

	<u>Depreciation</u>
General Government	\$ 4,115,277
Public Safety	1,289,036
Economic and Physical Development	26,377
Human Services	141,618
Environmental Protection	10,101
Cultural and Recreational	86,121
Total	<u>\$ 5,668,530</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Assets (Continued)**

**5. Capital Assets (Continued)**

**Business-Type Activities**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Water District II</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 208,512	\$ -	\$ -	208,512
Construction in progress	3,422,100	3,981,884	118,287	7,285,697
Total capital assets not being depreciated	<u>3,630,612</u>	<u>3,981,884</u>	<u>118,287</u>	<u>7,494,209</u>
<b>Capital assets being depreciated</b>				
Distribution systems	31,998,905	352,856	-	32,351,761
Equipment	416,020	43,592	-	459,612
Vehicles	284,634	18,785	11,177	292,242
Total capital assets being depreciated	<u>32,699,559</u>	<u>415,233</u>	<u>11,177</u>	<u>33,103,615</u>
Less accumulated depreciation for:				
Distribution systems	11,895,888	802,931	-	12,698,819
Equipment	210,283	26,942	-	237,225
Vehicles	156,284	24,166	8,544	171,906
Total accumulated depreciation	<u>12,262,455</u>	<u>\$ 854,039</u>	<u>\$ 8,544</u>	<u>13,107,950</u>
Total capital assets being depreciated, net	<u>20,437,104</u>			<u>19,995,665</u>
<b>Water District II capital assets, net</b>	<u>\$ 24,067,716</u>			<u>\$ 27,489,874</u>
	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Water District I</b>				
<b>Capital assets not being depreciated</b>				
Land	\$ 16,807	\$ -	\$ -	\$ 16,807
Total capital assets not being depreciated	<u>16,807</u>	<u>-</u>	<u>-</u>	<u>16,807</u>
<b>Capital assets being depreciated</b>				
Distribution systems	3,931,082	-	-	3,931,082
Equipment	186,093	43,592	-	229,685
Vehicles	269,307	18,785	11,177	276,915
Total capital assets being depreciated	<u>4,386,482</u>	<u>62,377</u>	<u>11,177</u>	<u>4,437,682</u>
Less accumulated depreciation for:				
Distribution systems	2,590,004	98,277	-	2,688,281
Equipment	23,003	11,467	-	34,470
Vehicles	137,909	25,680	-	163,589
Total accumulated depreciation	<u>2,750,916</u>	<u>\$ 135,424</u>	<u>\$ -</u>	<u>2,886,340</u>
Total capital assets being depreciated, net	<u>1,635,566</u>			<u>1,551,342</u>
<b>Water District I capital assets, net</b>	<u>1,652,373</u>			<u>1,568,149</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 25,720,089</u>			<u>\$ 29,058,023</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**A. Assets (Continued)**

**5. Capital Assets**

**Construction Commitments**

The government has active construction projects as of June 30, 2022. At June 30, 2022, the government's commitments with contractors are as follows:

Project	Contract Amount	Remaining Commitment	Spent to Date
Emergency Management Facilities Construction	\$ 12,188,000	\$ 1,359,987	\$ 10,828,013

**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, 2021 was as follows:

<b>Sampson Regional Medical Center</b>	<b>9/30/20</b>	<b>Increases</b>	<b>Retirements &amp; Adjustments</b>	<b>9/30/21</b>
<b>Capital assets not being depreciated</b>				
Land	\$ 1,973,269	\$ -	\$ -	\$ 1,973,269
Construction in progress	316,560	433,716	(226,606)	533,670
Total capital assets not being depreciated	<u>2,289,829</u>	<u>433,716</u>	<u>(226,606)</u>	<u>2,506,939</u>
<b>Capital assets being depreciated</b>				
Land and improvements	2,118,355	205,097	-	2,323,452
Buildings and improvements	42,287,371	447,874	204,883	42,940,128
Furniture and equipment	60,472,905	2,195,733	(8,287)	62,660,351
Total capital assets being depreciated	<u>104,878,631</u>	<u>2,848,704</u>	<u>196,596</u>	<u>107,923,931</u>
Less accumulated depreciation for:				
Land and improvements	2,006,176	46,300	-	2,052,476
Buildings and improvements	32,043,251	1,202,662	-	33,245,913
Furniture and equipment	51,970,861	1,883,804	(30,010)	53,824,655
Total accumulated depreciation	<u>86,020,288</u>	<u>3,132,766</u>	<u>(30,010)</u>	<u>89,123,044</u>
Total capital assets being depreciated, net	<u>18,858,343</u>			<u>18,800,887</u>
<b>Sampson Regional Medical Center capital assets, net</b>	<u>\$ 21,148,172</u>			<u>\$ 21,307,826</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities**

**1. Payables**

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

	<b>Vendors</b>	<b>Salaries &amp; Benefits</b>	<b>Accrued Interest</b>	<b>Total</b>
<b>Governmental Activities</b>				
General	\$ 5,823,614	\$ -	\$ 946,355	\$ 6,769,969
Other Governmental	535,987	-	-	535,987
<b>Total</b>	<b>\$ 6,359,601</b>	<b>\$ -</b>	<b>\$ 946,355</b>	<b>\$ 7,305,956</b>
<b>Business-type Activities</b>				
Water District II	\$ 725,453	\$ 302	\$ 38,144	\$ 763,899
Water District I	43,251	92	2,339	45,682
<b>Total</b>	<b>\$ 768,704</b>	<b>\$ 394</b>	<b>\$ 40,483</b>	<b>\$ 809,581</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 Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](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, 2022, was 12.04% of compensation for law enforcement officers and 11.40% 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 \$2,652,867 for the year ended June 30, 2022.

*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, 2022

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

**B. Liabilities (Continued)**

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

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

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

At June 30, 2022, the County reported a liability of \$4,630,233 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021, utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2022, the County's proportion was .30192% (measured as of June 30, 2021), which was a decrease of .019460% from its proportion as of June 30, 2021 (measured as of June 30, 2020).

For the year ended June 30, 2022, the County recognized pension expense of \$1,842,881. At June 30, 2022, 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	\$ 1,473,043	\$ -
Changes in assumptions	2,908,969	-
Net difference between projected and actual earnings on pension plan investments	-	6,615,213
Changes in proportion and differences between County contributions and proportionate share of contributions	71,601	555,413
County contributions subsequent to the measurement date	2,652,867	-
Total	<u>\$ 7,106,480</u>	<u>\$ 7,170,626</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

**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)**

\$2,652,867 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2023	\$ 244,673
2024	(317,071)
2025	(620,320)
2026	(2,024,295)
2027	-
Thereafter	-
Total	<u>\$ (2,717,013)</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 percent
Investment rate of return	6.50 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, 2020 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022

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

**B. Liabilities (Continued)**

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

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2022, are summarized in the following table:

<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 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 3.05%. All rates of return and inflation are annualized.

*Discount rate.* The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2022

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

**B. Liabilities (Continued)**

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

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

*Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate.* The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	<b>1% Decrease (5.50%)</b>	<b>Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
County's proportionate share of the net pension liability (asset)	\$ 17,974,180	\$ 4,630,233	\$ (6,351,059)

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

**b. Law Enforcement Officers Special Separation Allowance**

**Plan Description**

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, 2022

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

Retirees receiving benefits	2
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>92</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, 2020 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	3.25 – 7.75 percent per annum
Discount rate	2.25 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, 2021.

The actuarial assumptions used in the December 31, 2020 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, 2019.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022

**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 \$39,322 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, 2022, the County reported a total pension liability of \$3,256,682. The total pension liability was measured as of December 31, 2021, based on a December 31, 2020 actuarial valuation. The total pension liability was rolled forward to December 31, 2021, utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2022, the County recognized pension expense of \$407,472.

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 168,924	\$ 100,624
Changes in assumptions	697,822	110,178
County benefit payments & plan administrative expense made subsequent to the measurement date	39,322	-
Total	<u>\$ 906,068</u>	<u>\$ 210,802</u>

\$39,322 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30:</b>	
2023	\$ 167,852
2024	168,631
2025	172,169
2026	132,697
2027	14,595
Thereafter	-
Total	<u>\$ 655,944</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

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

*Sensitivity of the County's total pension liability to changes in the discount rate.* The following presents the County's total pension liability calculated using the discount rate of 2.25 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	<b>1% Decrease (1.25%)</b>	<b>Discount Rate (2.25%)</b>	<b>1% Increase (3.25%)</b>
Total pension liability	\$ 3,547,023	\$ 3,256,682	\$ 2,990,986

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

	<u>2022</u>
Beginning balance	\$ 3,247,167
Service cost	176,444
Interest on the total pension liability	62,291
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	(99,739)
Changes of assumptions or other inputs	(90,159)
Benefit payments	(39,322)
Other changes	-
Ending balance of the total pension liability	<u>\$ 3,256,682</u>

*Changes of assumptions.* Changes of assumptions and other inputs reflect a change in the discount rate from 1.93 percent at June 30, 2020 (measurement date) to 2.25 percent at June 30, 2021 (measurement date).

*Changes in Benefit Terms.* There are no changes in benefit terms since the prior measurement date.

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

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study as of December 31, 2019.

**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 Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

**Funding Policy** – Article 12E of G.S. Chapter 143 requires that the County contribute each month an amount equal to 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 \$228,569 for law enforcement 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 Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

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

*Contributions.* Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$7,443 for the year ended June 30, 2022.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

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

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

At June 30, 2022, the County reported an asset of \$67,015 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020. The total pension asset was then rolled forward to the measurement date of June 30, 2021, utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2021, the County's proportion was .34880%, which was a decrease of .037940% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the County recognized pension expense of \$13,271. At June 30, 2022, 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	\$ 715	\$ 813
Changes of assumptions	4,887	-
Net difference between projected and actual earnings on pension plan investments	-	206
Changes in proportion and differences between County contributions and proportionate share of contributions	9,764	-
County contributions subsequent to the measurement date	7,443	-
Total	<u>\$ 22,809</u>	<u>\$ 1,019</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

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

\$7,443 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>		
2023	\$	9,070
2024		3,872
2025		(157)
2026		1,562
2027		-
Thereafter		-
Total	\$	<u>14,347</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.5 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.00 percent, net pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2022

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

**B. Liabilities (Continued)**

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

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2022, is 1.4%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2022 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

*Discount rate.* The discount rate used to measure the total pension liability was 3.00%. The projection of cash flows used to determine the discount rate assumed that System contributions will continue to follow the current funding policy. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate.* The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.00 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current rate:

	<u>1% Decrease (2.00%)</u>	<u>Discount Rate (3.00%)</u>	<u>1% Increase (4.00%)</u>
County's proportionate share of the net pension liability (asset)	\$ (53,230)	\$ (67,015)	\$ (78,599)

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

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

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

The net pension liability (asset) for LGERS and ROD was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020. The total pension liability for LEOSSA was measured as of December 31, 2021, with an actuarial valuation date as of December 31, 2020. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
Proportionate Share of Net Pension Liability (Asset)	\$ 4,630,233	\$ (67,015)	\$ -	\$ 4,563,218
Proportion of the Net Pension Liability (Asset)	.301920%	.34880%	N/A	
Total Pension Liability	\$ -	\$ -	\$ 3,256,682	\$ 3,256,682
Pension Expense	\$ 1,842,881	\$ 13,271	\$ 407,472	\$ 2,263,624

At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>Total</u>
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 1,473,043	\$ 715	\$ 168,924	\$ 1,642,682
Changes of assumptions	2,908,969	4,887	697,822	3,611,678
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	71,601	9,764	-	81,365
County contributions (LGERS,ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	2,652,867	7,443	39,322	2,699,632
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ -	\$ 813	\$ 100,624	\$ 101,437
Changes of assumptions	-	-	110,178	110,178
Net difference between projected and actual earnings	6,615,213	206	-	6,615,419
Changes in proportion & differences between County contributions & proport. share	555,413	-	-	555,413

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2022

**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, 2021, 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 July 1, 2021 (valuation date), HCB Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	52
Inactive employees entitled to but not yet receiving benefits	0
Active plan members	155
Total	207

**Total OPEB Liability**

The County's total OPEB liability of \$13,013,000 was measured as of July 1, 2021 and was determined by an actuarial valuation as of July 1, 2021.

*Actuarial assumptions and other inputs.* The total OPEB liability in the July 1, 2021 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	1.92 percent
Healthcare Cost Trend Rates	7.00 percent decreasing to 5.00 percent

The discount rate is based on the yield of the Municipal GO AA 20-year yield curve rate as of the measurement date.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
 June 30, 2022

**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, 2021</b>	\$ 11,099,000
<b>Changes for the year</b>	
Service cost	415,000
Interest	270,000
Changes of benefit terms	-
Differences between expected and actual experience	942,000
Changes in assumptions or other inputs	1,248,000
Benefit payments	(961,000)
<b>Net changes</b>	<u>1,914,000</u>
<b>Balance at June 30, 2022</b>	<u>\$ 13,013,000</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.45% to 1.92%.

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

*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 (.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 13,820,000	\$ 13,013,000	\$ 12,235,000

*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	\$ 11,896,000	\$ 13,013,000	\$ 14,285,000

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

**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, 2022, the County recognized OPEB expense of \$1,028,000. At June 30, 2022, 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	\$ 947,000	\$ 556,000
Changes of assumptions	1,595,000	27,000
Benefit payments and administrative costs made subsequent to the measurement date	1,540,450	-
Total	<u>\$ 4,082,450</u>	<u>\$ 583,000</u>

\$1,540,450 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30:</b>	
2023	\$ 338,000
2024	338,000
2025	338,000
2026	383,000
2027	444,000
2028	118,000
2029	-
	<u>\$ 1,959,000</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 2021 and 2020.

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 \$551,319 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, 2022**

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

**B. Liabilities (Continued)**

**4. Deferred Outflows and Inflows of Resources**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pensions, OPEB – difference between expected and actual experience	\$ 2,589,682	\$ 657,437
Pensions, OPEB – difference between projected and actual investment earnings	-	6,615,419
Pensions, – change in proportion and difference between employer contributions and proportionate share of contributions	81,365	555,413
Pensions, OPEB – change in assumptions	5,206,678	137,178
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	2,660,310	-
Benefit payments for the OPEB plan paid Subsequent to measurement date	1,540,450	-
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	39,322	-
Deferred gain on refunding of debt	-	724,852
Prepaid Taxes not yet earned (General)	-	71,778
Prepaid Grant Revenue (Special Revenue)	-	-
Taxes Receivable, net, less penalties (General)	-	1,766,745
Taxes Receivable, net, less penalties (Special Revenue)	-	121,538
<b>Total</b>	<b>\$ 12,117,807</b>	<b>\$ 10,650,360</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, 2022**

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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:

	<u>June 30, 2022</u>
Claims payable, beginning of year	\$ 214,717
Add: Claims received	7,089,559
Less: Claim paid	<u>7,194,095</u>
Claims payable, end of year	<u>\$ 110,181</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, 2022, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

**7. Long-Term Obligations**

**a. Installment Purchases**

The County's installment purchase agreements payable at June 30, 2022 are comprised of the following individual issues for the Business-type Activities:

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 of the loans is \$1,792,000 and will be repaid in 38 annual installments of \$82,293 including interest at 2.75% & 3.5%. Principal and interest repayment will begin in fiscal year 2015-2016. At June 30, there were 30 payments remaining.

\$1,582,627

Annual debt service payments of the installment purchases for the business-type activities as of June 30, 2022, including \$965,338 of interest, are:

Year Ending June 30	Business-type Activities	
	Principal	Interest
2023	\$ 30,167	\$ 52,126
2024	31,155	51,138
2025	32,176	50,117
2026	33,230	49,063
2027	34,319	47,974
2028-2032	189,237	222,228
2033-2037	222,422	189,043
2038-2042	261,497	149,968
2043-2047	307,518	103,947
2048-2052	440,906	49,734
2053	-	-
Total	<u>\$ 1,582,627</u>	<u>\$ 965,338</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

**a. Installment Purchases (Continued)**

The County's also has installment purchase agreements payable at June 30, 2022 in the Governmental Activities. These are comprised of the following:

Installment purchase agreement with Truist Bank for construction of new Emergency Management Facilities. The installment purchase loan in the amount of \$7,700,000 is secured by the building and land. The loan will be repaid in 15 annual installments of principal at \$513,333 plus interest at 2.21%. At June 30, there were 14 payments remaining

7,186,667

Installment purchase agreement with Motorola for purchase of replacement radio equipment. The agreement is in the amount of \$2,155,241. This debt was paid off during the current fiscal year.

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Annual debt service payments of the installment purchases for the governmental activities as of June 30, 2022, including \$1,191,190 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 513,333	\$ 158,825
2024	513,333	147,481
2025	513,333	136,136
2026	513,333	124,791
2027	513,333	113,447
2028-2032	2,566,667	397,063
2033-2036	2,053,335	113,447
Total	<u>\$ 7,186,667</u>	<u>\$ 1,191,190</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

**b. Qualified Zone Academy Bonds**

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement 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 \$103,572 including interest at 0%. At June 30, 2022, there was 1 payment 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, 2022, there was 1 payment remaining.

For Sampson County, the future minimum payments as of June 30, 2022 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 596,414	\$ 1,500
2024	-	-
2025	-	-
2026	-	-
2027	-	-
Total	<u>\$ 596,414</u>	<u>\$ 1,500</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

**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, 2022 are comprised of the following individual issues:

Serviced by the County's Water and Sewer Districts:

\$1,093,000 Water and Sewer Bonds		
Issued on August 7, 1995, due in annual installments of \$11,500 to \$46,000 through June 1, 2035, 5.125% interest rate		\$ 574,500
\$9,990,000 Refunding, Series 2015 General Obligation Bonds		
Due in semi-annual installments of \$170,981 to \$558,469 through June 1, 2044, variable interest rate		8,120,000
Total		<u>\$ 8,694,500</u>

Annual debt service requirements to maturity for the District's general obligation bonds, including interest of \$4,357,408 are as follows:

Year Ending June 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ -	\$ -	\$ 337,500	\$ 384,074
2024	-	-	354,000	370,152
2025	-	-	376,000	355,554
2026	-	-	373,500	340,053
2027	-	-	390,500	326,273
2028-2032	-	-	2,185,000	1,395,619
2033-2037	-	-	2,343,000	861,239
2038-2042	-	-	1,870,000	301,606
2043-2044	-	-	465,000	22,838
Total	\$ -	\$ -	\$8,694,500	\$ 4,357,408
Unamortized premium	-	-	614,626	
Carrying Value	\$ -	\$ -	\$ 9,309,126	\$ 4,357,408

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**C. Liabilities (Continued)**

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

**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, 2022 was \$1,970,000.

Annual debt service requirements to maturity for the County's refunding bonds, including interest of \$155,138 are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 985,000	\$ 103,425
2024	985,000	51,713
2025	-	-
2026	-	-
2027	-	-
2028	-	-
Total	<u>\$ 1,970,000</u>	<u>\$ 155,138</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

**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 \$587,771, are as follows:

Year Ending September 30	Principal	Interest
2022	\$ 575,040	\$ 106,849
2023	575,040	106,849
2024	575,040	106,849
2025	575,040	106,849
2026	575,040	106,849
Thereafter	240,757	53,526
Total	\$ 3,115,957	\$ 587,771

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**B. Liabilities (Continued)**

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

**f. State Drinking Water and Clean Water Bond Loans**

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. \$ 92,747

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. 277,895

The County has a State Drinking Water Loan for construction of water lines. The loan calls for 20 annual payments of \$7,406 plus interest at .13% beginning May 1, 2021. This debt is serviced by the Water and Sewer District II Enterprise Fund. 133,311

The County has a State Drinking Water Loan for construction of water lines. The loan calls for 20 annual payments of \$45,308 plus interest at 0% beginning May 1, 2022. This debt is serviced by the Water and Sewer District II Enterprise Fund. 860,852

Total 1,364,805

Debt service requirements to maturity, including interest of \$40,368 are as follows:

Year Ending June 30	Business-type Activities	
	Principal	Interest
2023	\$ 191,719	\$ 15,061
2024	191,719	10,201
2025	145,346	5,063
2026	52,714	1,255
2027	52,714	1,172
2028-2032	263,571	4,603
2033-2037	263,571	2,511
2038-2041	203,451	502
Total	<u>\$ 1,364,805</u>	<u>\$ 40,368</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022

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

**C. 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, 2022, the balance of the bonds was \$32,875,000.

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, 2022, the balance of the bond was \$58,160,000.

Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 2,835,000	\$ 3,917,869
2024	2,910,000	3,774,244
2025	4,065,000	3,599,869
2026	4,125,000	3,401,431
2027	4,195,000	3,199,744
2028-2032	22,310,000	12,830,269
2033-2037	21,395,000	7,654,803
2038-2042	13,635,000	4,161,294
2043-2047	14,595,000	1,369,013
2048	970,000	16,975
Totals	\$ 91,035,000	\$ 43,925,511
Unamortized premium	8,991,764	
Total Principal	<u>\$ 100,026,764</u>	



**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

**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, \$2,566,414 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, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
<b>Governmental activities:</b>					
Installment purchases	\$ 8,777,621	\$ -	\$ 1,590,954	\$ 7,186,667	\$ 513,333
Qualified Zone Academy bonds	844,985	-	248,571	596,414	596,414
Revenue bonds	2,950,000	-	980,000	1,970,000	985,000
Limited Obligation bonds	93,825,000	-	2,790,000	91,035,000	2,835,000
Unamortized premium on LOBs	9,462,455	-	470,691	8,991,764	470,691
Net pension liability (LGERS)	11,248,080	-	6,709,234	4,538,846	-
Total pension liability (LEOSSA)	3,247,167	9,515	-	3,256,682	-
Compensated absences	2,486,611	-	104,714	2,381,897	476,400
Net OPEB Liability	10,918,530	1,883,009	-	12,801,539	-
Total governmental activities	\$ 143,760,449	\$ 1,892,524	\$ 12,894,164	\$ 132,758,809	\$ 5,876,838
<b>Business-type activities:</b>					
General obligation debt	\$ 9,020,000	\$ -	\$ 325,500	\$ 8,694,500	\$ 337,500
Installment purchases	1,611,839	-	29,212	1,582,627	30,167
State Drinking Water loans	1,046,877	-	52,714	994,163	52,714
State Clean Water bonds	509,646	-	139,004	370,642	139,005
Unamortized premium on GOs	642,718	-	28,092	614,626	28,092
Net pension liability (LGERS)	236,197	-	144,810	91,387	-
Compensated absences	76,009	-	7,314	68,695	13,700
Net OPEB Liability	180,470	30,991	-	211,461	-
Total business-type activities	\$ 13,323,756	\$ 30,991	\$ 726,646	\$ 12,628,101	\$ 601,178

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

**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	\$ 3,690,997	\$ -	\$ 575,040	\$ 3,115,957	\$ 575,040
Capital Leases	1,037,754	-	485,288	552,466	156,462
Compensated absences	1,727,313	76,545	-	1,803,858	1,803,858
<b>Total</b>	<b>\$ 6,456,064</b>	<b>\$ 76,545</b>	<b>\$ 1,060,328</b>	<b>\$ 5,472,281</b>	<b>\$ 2,535,360</b>

**C. Interfund Balances and Activity**

Transfers to/from other funds at June 30, 2022 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>\$ 122,500</u>
Total Transfers out from the General Fund	<u>122,500</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	3,272,504
From the County Capital Project Fund to the General Fund to pay for maintenance costs on County buildings	<u>2,000</u>
Total Transfers into the General Fund	<u>3,863,273</u>
Total	<u><u>\$ 3,985,773</u></u>

Interfund balances at June 30, 2022, consists of the following:

Due to the General Fund from:	
Airport Construction Capital Project Fund	\$ 353,698
Nonmajor Governmental Funds	
Hurricane Florence Hazard Mitigation Special Revenue Fund	53,287
Emergency Telephone System Fund	428,954
Community Development CDBG-NR Special Revenue Fund	2,064
Community Development ESFR-20 Special Revenue Fund	363
Total nonmajor (other) governmental funds	<u>484,668</u>
Total all funds	<u><u>\$ 838,366</u></u>

The balances above are advances from the General Fund. Grant funds have been requested to repay the General Fund. Capital project advances will be repaid from loan funds.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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

**D. Net Investment in Capital Assets**

	Governmental	Business-type
Capital Assets	\$ 133,902,382	\$ 29,058,023
Less: long-term debt	98,221,667	11,641,932
Add: unexpended debt proceeds	-	-
<b>Net Investment in Capital Assets</b>	<b>\$ 35,680,715</b>	<b>\$ 17,416,091</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>	\$ 40,244,596
Less:	
Inventories	9,022
Stabilization by State Statute	10,580,101
Public Safety	596,739
Debt Service	-
Revaluation	264,416
Capital Projects	4,209,956
Economic Development	170,000
Appropriated Fund Balance in 2022-2023 budget	4,711,780
Remaining Fund Balance	19,702,582

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, 2022. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$261,680 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 \$1,620,443 and \$135 to the Community College for operating and capital purposes, respectively, during the fiscal year ended June 30, 2022. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2022. Complete financial statements for the Community College may be obtained from the Community College's administrative offices 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 January 16, 2023, which is the date the financial statements were available to be issued.

**SAMPSON COUNTY, NORTH CAROLINA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022**

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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, \$202,687 was collected, \$202,687 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).

**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: Community Development ESFR-20 (\$363); Community Development CDBG-NR (\$2,064); and Hurricane Florence Hazard Mitigation (\$53,287), Capital Project Fund: Airport Expansion (\$375,234). The deficits occurred because of the timing of payments. Management intends to appropriate funds as necessary to cover deficit fund balance.

**IX. CORONAVIRUS DISEASE (COVID-19)**

During the fiscal year 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic has had significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 is expected to impact various parts of its fiscal year 2021-2022 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as events associated with the pandemic continue to develop.



***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 NINE FISCAL YEARS\***

	<b>Local Government Employees' Retirement System</b>									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
County's proportion of the net pension liability (asset) (%)	0.30192%	0.32138%	0.33892%	0.32086%	0.32132%	0.30882%	0.30020%	0.30319%	0.30300%	
County's proportion of the net pension liability (asset) (\$)	\$ 4,630,233	\$ 11,484,277	\$ 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	\$ 21,731,628	\$ 21,796,900	\$ 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	21.31%	52.69%	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**	95.51%	88.61%	92.00%	94.18%	91.47%	98.09%	98.79%	102.64%	94.35%	

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

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



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

<b>Local Government Employees' Retirement System</b>										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Contractually required contribution	\$ 2,652,867	\$ 2,240,194	\$ 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	\$ 2,652,867	\$ 2,240,194	\$ 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	\$ 23,065,405	\$ 21,731,628	\$ 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	11.50%	10.31%	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 NINE FISCAL YEARS\***

	Register of Deeds' Supplemental Pension Fund								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.34880%	0.38674%	0.41282%	0.47328%	0.48418%	0.50078%	0.48569%	0.48841%	0.45784%
County's proportion of the net pension liability (asset) (\$)	\$ (67,015)	\$ (88,633)	\$ (81,499)	\$ (78,389)	\$ (82,645)	\$ (93,625)	\$ (112,554)	\$ (110,703)	\$ (97,795)
County's covered-employee payroll	\$ 61,082	\$ 67,275	\$ 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	(109.71%)	(131.75%)	(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**	156.53%	173.62%	164.11%	153.31%	153.77%	160.17%	197.29%	193.88%	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 NINE FISCAL YEARS**

	<b>Register of Deeds' Supplemental Pension Fund</b>									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Contractually required contribution	\$ 7,443	\$ 6,230	\$ 6,061	\$ 4,614	\$ 4,614	\$ 4,478	\$ 3,974	\$ 4,133	\$ 3,988	
Contributions in relation to the contractually required contribution	7,443	6,230	6,061	4,614	4,614	4,478	3,974	4,133	3,988	
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered employee payroll	\$ 65,289	\$ 61,082	\$ 67,275	\$ 61,032	\$ 61,032	\$ 61,005	\$ 58,872	\$ 58,464	\$ 56,407	
Contributions as a percentage of covered-employee payroll	11.40%	10.20%	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, 2022**

<b>Law Enforcement Officers' Special Separation Allowance</b>						
	2022	2021	2020	2019	2018	2017
<b>Beginning balance</b>	\$ 3,247,167	\$ 2,120,056	\$ 1,654,448	\$ 1,581,086	\$ 1,412,568	\$ 1,334,635
Service cost	176,444	120,777	106,733	107,072	94,447	97,635
Interest on the total pension liability	62,291	68,707	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	(99,739)	36,273	255,133	33,538	(84,764)	-
Changes of assumptions or other inputs	(90,159)	926,327	75,156	(80,304)	129,878	(41,817)
Benefit payments	(39,322)	(24,973)	(31,070)	(36,332)	(25,084)	(25,084)
Other changes	-	-	-	-	-	-
<b>Ending balance of the total pension liability</b>	<b>\$ 3,256,682</b>	<b>\$ 3,247,167</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, 2022**

**Law Enforcement Officers' Special Separation Allowance**

	2022	2021	2020	2019	2018	2017
Total pension liability	\$ 3,256,682	\$ 3,247,167	\$ 2,120,056	\$ 1,654,448	\$ 1,581,086	\$ 1,412,568
Covered payroll	4,426,312	4,436,982	4,125,715	3,843,201	3,802,584	3,553,569
Total pension liability as a percentage of covered payroll	73.58%	73.18%	51.39%	43.05%	41.58%	39.75%

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, 2022\***

<u>Total OPEB Liability</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 415,000	\$ 364,000	\$ 399,000	\$ 442,000	\$ 431,000
Interest	270,000	334,000	380,000	427,000	426,000
Changes of benefit terms	-	-	-	-	-
Differences between expect and actual experience	942,000	91,000	153,000	(1,156,000)	-
Changes of assumptions	1,248,000	478,000	340,000	(55,000)	-
Benefit payments	(961,000)	(926,000)	(1,229,000)	(971,000)	(740,000)
<b>Net changes in Total OPEB Liability</b>	<b>1,914,000</b>	<b>341,000</b>	<b>43,000</b>	<b>(1,313,000)</b>	<b>117,000</b>
<b>Total OPEB Liability - Beginning</b>	<b>11,099,000</b>	<b>10,758,000</b>	<b>10,715,000</b>	<b>12,028,000</b>	<b>11,911,000</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 13,013,000</b>	<b>\$ 11,099,000</b>	<b>\$ 10,758,000</b>	<b>\$ 10,715,000</b>	<b>\$ 12,028,000</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 961,000	\$ 926,000	\$ 1,229,000	\$ 971,000	\$ 740,000
Contributions - employee	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(961,000)	(926,000)	(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>-</b>	<b>-</b>
<b>County's Net OPEB Liability - Ending</b>	<b>\$ 13,013,000</b>	<b>\$ 11,099,000</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>	<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, 2022**

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 961,000	\$ 926,000	\$ 1,229,000	\$ 971,000	\$ 740,000
Contributions in relation to the actuarially determined contribution	961,000	926,000	1,229,000	971,000	740,000
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Expected covered-employee payroll	\$ 8,265,000	\$ 8,910,000	\$ 8,910,000	\$ 10,446,000	\$ 10,446,000
Contributions as a percentage of covered-employee payroll	11.63%	10.39%	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	7.00 percent, decreasing .25 percent each year to 5.00 percent
Salary increases	2.5 percent
Investment rate of return	N/A
Retirement age	

In the 2021 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2014 Health Annuitant Mortality Table.

Mortality

In the 2021 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2014 Health Annuitant Mortality Table fully generational, with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.





***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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>Revenues</b>				
Taxes:				
Ad valorem	41,715,813	41,715,813	41,874,488	158,675
Penalties and interest	230,000	230,000	311,936	81,936
Total	41,945,813	41,945,813	42,186,424	240,611
Sales Tax:				
One cent	5,087,803	5,087,803	5,470,229	382,426
One half cent article 40	3,090,000	3,090,000	3,488,706	398,706
One half cent article 42	1,150,000	1,150,000	1,291,551	141,551
Article 44	1,849,000	1,849,000	2,140,389	291,389
One quarter cent article 46	1,440,000	1,440,000	1,681,476	241,476
Total	12,616,803	12,616,803	14,072,351	1,455,548
Restricted:				
State grants	12,064,535	16,992,654	11,762,421	(5,230,233)
Federal grants	83,849	228,749	478,546	249,797
Court facility fees	92,000	92,000	124,651	32,651
Local grants	73,106	89,205	96,298	7,093
Total	12,313,490	17,402,608	12,461,916	(4,940,692)
Permits and Fees:				
Register of deeds	333,000	333,000	513,606	180,606
Inspection	377,000	377,000	506,883	129,883
Franchise	41,000	41,000	38,676	(2,324)
Total	751,000	751,000	1,059,165	308,165
Sales and Services:				
Tax Collection Fees:				
Towns	1,200	1,200	933	(267)
City of Clinton	66,600	66,600	68,089	1,489
Tax collection	194,000	194,000	110,436	(83,564)
Jail fees	2,562,391	2,562,391	2,349,786	(212,605)
Sheriff fees	1,131,828	1,153,828	1,171,024	17,196
Health fees	979,672	979,672	1,530,527	550,855
Ambulance fees	2,325,000	2,325,000	2,743,917	418,917
Aging services fees	547,218	557,258	549,041	(8,217)
Total	7,807,909	7,839,949	8,523,753	683,804
Investment Earnings	-	-	31,217	31,217

**SAMPSON COUNTY, NORTH CAROLINA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Miscellaneous:				
Board of elections	21,000	21,000	26,190	5,190
Short-term vehicle lease	16,500	16,500	11,060	(5,440)
Recreation	45,960	45,960	53,019	7,059
Agri-Exposition center	178,175	178,175	112,378	(65,797)
Rent	2,439,579	2,439,579	3,428,094	988,515
Other	<u>350,090</u>	<u>388,005</u>	<u>1,058,086</u>	<u>670,081</u>
Total	<u>3,051,304</u>	<u>3,089,219</u>	<u>4,688,827</u>	<u>1,599,608</u>
Total revenues	<u>78,486,319</u>	<u>83,645,392</u>	<u>83,023,653</u>	<u>(621,739)</u>
<b>Expenditures</b>				
General Government				
Governing Body				
Salaries and employee benefits			114,787	
Operations and maintenance			<u>40,235</u>	
Total	<u>168,019</u>	<u>168,019</u>	<u>155,022</u>	<u>12,997</u>
Administration				
Salaries and employee benefits			496,885	
Operations and maintenance			<u>32,920</u>	
Total	<u>616,323</u>	<u>616,323</u>	<u>529,805</u>	<u>86,518</u>
Human Resources				
Salaries and employee benefits			365,739	
Operations and maintenance			<u>45,280</u>	
Total	<u>381,512</u>	<u>437,860</u>	<u>411,019</u>	<u>26,841</u>
Airport				
Operations and maintenance			133,472	
Capital outlay			<u>33,010</u>	
Total	<u>110,483</u>	<u>206,993</u>	<u>166,482</u>	<u>40,511</u>
Finance				
Salaries and employee benefits			694,815	
Operations and maintenance			<u>293,657</u>	
Total	<u>1,116,205</u>	<u>1,236,858</u>	<u>988,472</u>	<u>248,386</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Data Processing				
Salaries and employee benefits			425,269	
Operations and maintenance			685,380	
Capital outlay			43,501	
Total	<u>1,213,308</u>	<u>1,256,592</u>	<u>1,154,150</u>	<u>102,442</u>
Communications Tower				
Operations and maintenance			15,554	
Total	<u>21,895</u>	<u>22,454</u>	<u>15,554</u>	<u>6,900</u>
Tax Administration				
Salaries and employee benefits			1,180,141	
Operations and maintenance			413,903	
Total	<u>1,654,814</u>	<u>1,671,388</u>	<u>1,594,044</u>	<u>77,344</u>
Legal				
Salaries and employee benefits			193,351	
Operations and maintenance			95,293	
Total	<u>213,542</u>	<u>314,024</u>	<u>288,644</u>	<u>25,380</u>
Courts				
Operations and maintenance			34,059	
Total	<u>28,716</u>	<u>41,316</u>	<u>34,059</u>	<u>7,257</u>
Board of Elections				
Salaries and employee benefits			127,789	
Operations and maintenance			211,431	
Capital outlay			7,037	
Total	<u>420,642</u>	<u>449,744</u>	<u>346,257</u>	<u>103,487</u>
Register of Deeds				
Salaries and employee benefits			383,043	
Operations and maintenance			79,228	
Total	<u>451,889</u>	<u>468,555</u>	<u>462,271</u>	<u>6,284</u>
Public Buildings				
Salaries and employee benefits			519,557	
Operations and maintenance				
Operations and maintenance			1,306,933	
Total	<u>1,966,146</u>	<u>1,963,144</u>	<u>1,826,490</u>	<u>136,654</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total General Government	<u>8,363,494</u>	<u>8,853,270</u>	<u>7,972,269</u>	<u>881,001</u>
Public Safety				
Sheriff				
Salaries and employee benefits			7,349,197	
Operations and maintenance			1,472,268	
Capital outlay			658,498	
Total	<u>9,091,295</u>	<u>9,737,016</u>	<u>9,479,963</u>	<u>257,053</u>
Detention Center				
Salaries and employee benefits			2,635,759	
Operations and maintenance			1,550,755	
Capital outlay			141,145	
Total	<u>4,444,764</u>	<u>4,455,428</u>	<u>4,327,659</u>	<u>127,769</u>
Communications				
Salaries and employee benefits			1,195,060	
Operations and maintenance			103,088	
Capital outlay			8,910	
Total	<u>1,294,314</u>	<u>1,365,684</u>	<u>1,307,058</u>	<u>58,626</u>
Emergency Management				
Salaries and employee benefits			538,104	
Operations and maintenance			147,436	
Capital outlay			14,434	
Total	<u>718,613</u>	<u>710,992</u>	<u>699,974</u>	<u>11,018</u>
Volunteer Fire Departments				
Assistance to County fire departments			265,813	
Total	<u>272,101</u>	<u>272,101</u>	<u>265,813</u>	<u>6,288</u>
Inspections				
Salaries and employee benefits			603,360	
Operations and maintenance			72,007	
Capital outlay			28,763	
Total	<u>732,048</u>	<u>761,951</u>	<u>704,130</u>	<u>57,821</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Coroner				
Professional services			90,450	
Total	<u>63,600</u>	<u>91,000</u>	<u>90,450</u>	<u>550</u>
Emergency Medical Services				
Salaries and employee benefits			4,343,401	
Assistance to County rescue units			135,318	
Operations and maintenance			933,986	
Capital outlay			304,981	
Total	<u>5,785,492</u>	<u>6,221,137</u>	<u>5,717,686</u>	<u>503,451</u>
Dive Team				
Contracted services			15,940	
Total	<u>15,940</u>	<u>15,940</u>	<u>15,940</u>	<u>-</u>
Animal Control				
Salaries and employee benefits			250,596	
Operations and maintenance			-	
Operations and maintenance			227,506	
Total	<u>452,827</u>	<u>478,446</u>	<u>478,102</u>	<u>344</u>
<b>Total Public Safety</b>	<u><b>22,870,994</b></u>	<u><b>24,109,695</b></u>	<u><b>23,086,775</b></u>	<u><b>1,022,920</b></u>
Environmental Protection				
Solid Waste				
Contracted services			1,002,218	
Operations and maintenance			13,505	
Total	<u>1,114,220</u>	<u>1,114,220</u>	<u>1,015,723</u>	<u>98,497</u>
Forestry				
State forestry program			138,036	
Total	<u>169,881</u>	<u>169,881</u>	<u>138,036</u>	<u>31,845</u>
Cooperative Extension Programs				
4-H Programs			61,426	
Environmental Defense			747	
Lagoon Management			6,624	
Seminars			5,401	
Total	<u>80,156</u>	<u>90,555</u>	<u>74,198</u>	<u>16,357</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total Environmental Protection	<u>1,364,257</u>	<u>1,374,656</u>	<u>1,227,957</u>	<u>146,699</u>
Economic and Physical Development				
Industrial Development				
Salaries and employee benefits			235,222	
Operations and maintenance			907,993	
Capital outlay			<u>536,333</u>	
Total	<u>1,082,265</u>	<u>4,822,829</u>	<u>1,679,548</u>	<u>3,143,281</u>
Industrial Utility				
Operations and maintenance			<u>5,978</u>	
Total	<u>260,000</u>	<u>180,000</u>	<u>5,978</u>	<u>174,022</u>
N.C. Cooperative Extension Service				
Salaries and employee benefits			443,546	
Operations and maintenance			<u>112,355</u>	
Total	<u>541,384</u>	<u>564,581</u>	<u>555,901</u>	<u>8,680</u>
Soil Conservation				
Salaries and employee benefits			215,751	
Operations and maintenance			<u>7,665</u>	
Total	<u>284,946</u>	<u>284,946</u>	<u>223,416</u>	<u>61,530</u>
Total Economic and Physical Development	<u>2,168,595</u>	<u>5,852,356</u>	<u>2,464,843</u>	<u>3,387,513</u>
Human Services				
Mental Health Administration				
Eastpointe Mental Health			<u>261,680</u>	
Total	<u>241,680</u>	<u>261,680</u>	<u>261,680</u>	<u>-</u>
Veterans				
Salaries and employee benefits			155,681	
Operations and maintenance			<u>27,991</u>	
Total	<u>182,577</u>	<u>190,049</u>	<u>183,672</u>	<u>6,377</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Youth Needs Task Force				
Salaries and employee benefits			78,047	
Programs			155,399	
Total	<u>214,815</u>	<u>246,370</u>	<u>233,446</u>	<u>12,924</u>
Health				
Administration				
Salaries and employee benefits			7,457	
Operations and maintenance			40,784	
Total	<u>54,118</u>	<u>54,118</u>	<u>48,241</u>	<u>5,877</u>
Rural Health				
Salaries and employee benefits			-	
Operations and maintenance			-	
Operations and maintenance			4,521	
Total	<u>75,000</u>	<u>137,800</u>	<u>4,521</u>	<u>133,279</u>
CARES Act Covid Response				
Salaries and employee benefits			13,214	
Operations and maintenance			63,007	
Capital outlay			67,772	
Total	<u>-</u>	<u>587,057</u>	<u>143,993</u>	<u>443,064</u>
Enhancing Detection Covid				
Salaries and employee benefits			189,101	
Operations and maintenance			155,828	
Total	<u>-</u>	<u>734,845</u>	<u>344,929</u>	<u>389,916</u>
School Nurse Initiatiave				
Contracted services			435,246	
Total	<u>400,000</u>	<u>599,383</u>	<u>435,246</u>	<u>164,137</u>
BCCCP Wise Woman				
Salaries and employee benefits			-	
Salaries and employee benefits			5,794	
Total	<u>6,750</u>	<u>6,750</u>	<u>5,794</u>	<u>956</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Communicable Disease</b>				
Salaries and employee benefits			248,827	
Operations and maintenance			51,434	
<b>Total</b>	<u>369,288</u>	<u>369,288</u>	<u>300,261</u>	<u>69,027</u>
<b>Adult Services</b>				
Salaries and employee benefits			25,291	
Operations and maintenance			2,790	
<b>Total</b>	<u>28,641</u>	<u>28,641</u>	<u>28,081</u>	<u>560</u>
<b>Health Promotion</b>				
Salaries and employee benefits			33,354	
Operations and maintenance			2,964	
<b>Total</b>	<u>36,854</u>	<u>36,854</u>	<u>36,318</u>	<u>536</u>
<b>Breast and Cervical Cancer</b>				
Salaries and employee benefits			2,978	
Operations and maintenance			8,482	
<b>Total</b>	<u>19,025</u>	<u>20,025</u>	<u>11,460</u>	<u>8,565</u>
<b>Immunization</b>				
Salaries and employee benefits			102,022	
Operations and maintenance			81,765	
<b>Total</b>	<u>194,348</u>	<u>194,348</u>	<u>183,787</u>	<u>10,561</u>
<b>Infant Mortality Reduction</b>				
Salaries and employee benefits			46,937	
Operations and maintenance			-	
Operations and maintenance			16,139	
<b>Total</b>	<u>63,500</u>	<u>63,500</u>	<u>63,076</u>	<u>424</u>
<b>Maternal Health &amp; Outreach</b>				
Salaries and employee benefits			595,421	
Operations and maintenance			-	
Operations and maintenance			100,773	
<b>Total</b>	<u>814,831</u>	<u>782,252</u>	<u>696,194</u>	<u>86,058</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Family Planning				
Salaries and employee benefits			379,581	
Operations and maintenance			64,087	
Capital outlay			-	
Total	454,744	454,744	443,668	11,076
WIC				
Salaries and employee benefits			340,068	
Operations and maintenance			73,627	
Total	356,400	418,211	413,695	4,516
Child Services Coordination				
Salaries and employee benefits			170,305	
Operations and maintenance			8,293	
Total	183,886	183,886	178,598	5,288
Pregnancy Care Management				
Salaries and employee benefits			213,270	
Operations and maintenance			12,173	
Total	289,159	289,159	225,443	63,716
Child Health				
Salaries and employee benefits			93,226	
Operations and maintenance			15,401	
Capital outlay			-	
Total	130,828	130,828	108,627	22,201
Environmental Health				
Salaries and employee benefits			511,042	
Operations and maintenance			42,737	
Capital outlay			30,295	
Total	574,528	600,661	584,074	16,587
Food and Lodging				
Operations and maintenance			6,640	
Capital outlay			5,756	
Total	19,916	17,377	12,396	4,981

**SAMPSON COUNTY, NORTH CAROLINA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
State Bio-Terrorism				
Salaries and employee benefits			38,625	
Operations and maintenance			1,909	
Total	<u>40,937</u>	<u>40,937</u>	<u>40,534</u>	<u>403</u>
 Total Health	 <u>4,112,753</u>	 <u>5,750,664</u>	 <u>4,308,936</u>	 <u>1,441,728</u>
 Social Services				
Administration				
Salaries and employee benefits			9,875,564	
Operations and maintenance			1,630,851	
Capital outlay			-	
Total	<u>11,765,292</u>	<u>11,805,999</u>	<u>11,506,415</u>	<u>299,584</u>
 Assistance				
Food stamp issuance			15,999	
WFBG programs			911,264	
Medicaid transportation			74,914	
AA-AD-AB rest homes			346,595	
Aid to the blind			5,867	
Crisis intervention program			30,732	
In-Home services			1,143	
Foster care			549,831	
Adoption assistance			132,494	
Low income energy assistance			1,264,419	
Other programs			91,252	
Total	<u>2,777,155</u>	<u>4,199,357</u>	<u>3,424,510</u>	<u>774,847</u>
 Total Social Services	 <u>14,542,447</u>	 <u>16,005,356</u>	 <u>14,930,925</u>	 <u>1,074,431</u>
 Aging and In-Home Services				
Personal Care CAP Medicaid				
Salaries and employee benefits			259,904	
Operations and maintenance			6,373	
Total	<u>325,155</u>	<u>322,071</u>	<u>266,277</u>	<u>55,794</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>SHIIP</b>				
Salaries and employee benefits				
Salaries and employee benefits			-	
Operations and maintenance			69	
Total	6,371	6,371	69	6,302
<b>Personal Care Block Grant</b>				
Salaries and employee benefits			59,052	
Operations and maintenance			159,000	
Total	379,149	334,556	218,052	116,504
<b>Home Repairs</b>				
Salaries and employee benefits			87,588	
Operations and maintenance			218,435	
Capital outlay			-	
Total	235,011	350,212	306,023	44,189
<b>Senior Center and Senior Ctr Outreach</b>				
Salaries and employee benefits			77,864	
Operations and maintenance			47,994	
Total	125,905	138,498	125,858	12,640
<b>Adult Daycare</b>				
Salaries and employee benefits			178,088	
Operations and maintenance			47,594	
Total	254,375	254,049	225,682	28,367
<b>Information/Case Assistance</b>				
Salaries and employee benefits			66,267	
Operations and maintenance			4,000	
Total	72,486	75,819	70,267	5,552
<b>Nutrition Program</b>				
Salaries and employee benefits			131,524	
Operations and maintenance			255,230	
Total	454,107	473,338	386,754	86,584

**SAMPSON COUNTY, NORTH CAROLINA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Family Caregiver Support				
Salaries and employee benefits			27,108	
Operations and maintenance			531	
Total	<u>43,063</u>	<u>43,063</u>	<u>27,639</u>	<u>15,424</u>
Total Aging and In-Home Services	<u>1,895,622</u>	<u>1,997,977</u>	<u>1,626,621</u>	<u>371,356</u>
Total Human Services	<u>21,189,894</u>	<u>24,452,096</u>	<u>21,545,280</u>	<u>2,906,816</u>
Education				
Contributions to other units				
Current Expense				
Sampson County Board of Education	9,700,131	9,700,131	9,700,131	-
Clinton City Board of Education	3,612,924	3,612,924	3,612,924	-
Sampson Community College	1,620,443	1,620,443	1,620,443	-
Capital Outlay				
Sampson County Board of Education	1,200,204	1,996,471	1,109,214	887,257
Clinton City Board of Education	447,071	636,282	363,290	272,992
Sampson Community College	<u>250,000</u>	<u>250,000</u>	<u>135</u>	<u>249,865</u>
Total Education	<u>16,830,773</u>	<u>17,816,251</u>	<u>16,406,137</u>	<u>1,410,114</u>
Culture and Recreation				
Library				
Salaries and employee benefits			575,825	
Operations and maintenance			125,232	
Capital outlay			49,333	
Total	<u>840,816</u>	<u>854,405</u>	<u>750,390</u>	<u>104,015</u>
Special Appropriations				
Special projects			116,688	
Total	<u>66,988</u>	<u>116,988</u>	<u>116,688</u>	<u>300</u>
Recreation				
Salaries and employee benefits			504,183	
Operations and maintenance			90,919	
Programs			89,592	
Capital outlay			<u>64,102</u>	
Total Recreation	<u>803,485</u>	<u>803,485</u>	<u>748,796</u>	<u>54,689</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Agri-Exposition Center				
Salaries and employee benefits			150,451	
Operations and maintenance			348,947	
Capital outlay			21,836	
Total	<u>658,562</u>	<u>658,562</u>	<u>521,234</u>	<u>137,328</u>
Total Culture and Recreation	<u>2,369,851</u>	<u>2,433,440</u>	<u>2,137,108</u>	<u>296,332</u>
Debt Service				
Principal			5,659,971	
Interest and fees			4,391,930	
Administration			140,609	
Total Debt Service	<u>10,398,778</u>	<u>10,398,778</u>	<u>10,192,510</u>	<u>206,268</u>
Contingency	<u>530,910</u>	<u>220</u>	<u>-</u>	<u>220</u>
Total expenditures	<u>86,087,546</u>	<u>95,290,762</u>	<u>85,032,879</u>	<u>10,257,883</u>
Excess (deficiency) of revenues over expenditures	<u>(7,601,227)</u>	<u>(11,645,370)</u>	<u>(2,009,226)</u>	<u>(10,879,622)</u>
<b>Other financing sources (uses)</b>				
Transfers in	3,814,769	4,815,247	3,863,273	(951,974)
Transfers out	(122,500)	(122,500)	(122,500)	-
Loan proceeds	907,552	907,552	-	(907,552)
Total Other Financing Sources (Uses)	<u>4,599,821</u>	<u>5,600,299</u>	<u>3,740,773</u>	<u>(1,859,526)</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(3,001,406)</u>	<u>(6,045,071)</u>	<u>1,731,547</u>	<u>4,313,524</u>
Appropriated Fund Balance	<u>3,001,406</u>	<u>6,045,071</u>	<u>-</u>	<u>(6,045,071)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,731,547</u>	<u>\$ (1,731,547)</u>
Fund balance - beginning			<u>33,914,515</u>	
Fund balance - ending			<u>\$ 35,646,062</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, 2022**

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Ad-valorem taxes	\$ 122,000	\$ -	\$ (122,000)
Investment earnings	-	227	227
Total revenues	<u>122,000</u>	<u>227</u>	<u>(121,773)</u>
<b>Expenditures</b>			
Real property appraisals	<u>122,000</u>	<u>-</u>	<u>122,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>227</u>	<u>227</u>
Revenues and Other Financing Sources Over (Under) Expenditures	-	227	227
Appropriated Fund Balance	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>227</u>	<u>\$ 227</u>
Fund balance - beginning		<u>264,186</u>	
Fund balance - ending		<u>\$ 264,413</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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Investment earnings:			
Library reserve	\$ -	\$ 5	\$ 5
Airport reserve	-	302	302
Livestock arena reserve	-	31	31
Schools building reserve	-	2,307	2,307
County building reserve	-	988	988
Water line repairs	-	32	32
Total revenues	<u>-</u>	<u>3,665</u>	<u>3,665</u>
<b>Expenditures</b>			
County building reserve	-	-	-
Airport reserve	10,000	-	10,000
Schools building reserve	112,500	-	112,500
Total expenditures	<u>122,500</u>	<u>-</u>	<u>122,500</u>
Excess (deficiency) of revenues over expenditures	<u>(122,500)</u>	<u>3,665</u>	<u>126,165</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)			
To General fund	(102,000)	(2,000)	100,000
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	-	-	-
From General Fund for County School Bldg Reserve	-	-	-
From General Fund for City School Bldg Reserve	-	-	-
From General Fund for SCC Bldg Reserve	112,500	112,500	-
Total other financing sources (uses)	20,500	120,500	100,000
Excess (deficiency) of revenues and other sources over expenditures	<u>(102,000)</u>	<u>124,165</u>	<u>226,165</u>
Appropriated Fund Balance	<u>102,000</u>	<u>-</u>	<u>(102,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>124,165</u>	<u>\$ 124,165</u>
Fund balance - beginning		<u>4,209,956</u>	
Fund balance - ending		<u>\$ 4,334,121</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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other taxes and licenses	\$ 3,124,000	\$ 3,432,487	\$ 308,487
Investment earnings		2,429	2,429
Total revenues	<u>3,124,000</u>	<u>3,434,916</u>	<u>310,916</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	(1,760,631)	(1,109,214)	651,417
City schools capital outlay	(548,847)	(363,290)	185,557
Debt service	<u>(1,800,000)</u>	<u>(1,800,000)</u>	-
Total other financing uses	(4,109,478)	(3,272,504)	836,974
Revenues, Expenditures and Other Financing Uses			
Over (Under) Expenditures	(985,478)	162,412	1,147,890
Appropriated Fund Balance	<u>985,478</u>	-	<u>(985,478)</u>
Net change in fund balance	<u>\$ -</u>	162,412	<u>\$ 162,412</u>
Fund balance - beginning		<u>3,630,033</u>	
Fund balance - ending		<u>\$ 3,792,445</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, 2022**

	Project Authorization	Prior Years	Actual Current Year	Inception to Date	Variance with Final Positive (Negative)
<b>Revenues</b>					
Investment earnings	\$ 24,000	\$ 155,886	\$ -	\$ 155,886	\$ 131,886
Sales tax refund	-	279,498	-	279,498	279,498
Total revenues	<u>24,000</u>	<u>435,384</u>	<u>-</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	1,995,625	1,138	1,996,763	3,237
Community Facilities	<u>2,536,536</u>	<u>2,520,204</u>	<u>-</u>	<u>2,520,204</u>	<u>16,332</u>
Total expenditures	6,560,536	6,520,136	1,138	6,521,274	39,262
Excess (deficiency) of revenues over expenditures	<u>(6,536,536)</u>	<u>(6,084,752)</u>	<u>(1,138)</u>	<u>(6,085,890)</u>	<u>450,646</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>792,185</u>	<u>(1,138)</u>	<u>791,047</u>	<u>791,047</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 792,185</u>	<u>(1,138)</u>	<u>\$ 791,047</u>	<u>\$ 791,047</u>
Fund balance - beginning			<u>792,185</u>		
Fund balance - ending			<u>\$ 791,047</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State, Federal, and Local Grants:					
Federal AIR-21	\$ 6,481,092	\$ 4,954,605	\$ 739,945	\$ 5,694,550	\$ (786,542)
City of Clinton	371,824	152,904	-	152,904	(218,920)
Other revenue	-	1,811	-	1,811	1,811
Total revenues	<u>6,852,916</u>	<u>5,109,320</u>	<u>739,945</u>	<u>5,849,265</u>	<u>(1,003,651)</u>
<b>Expenditures</b>					
Capital Expansion:					
Professional services	2,498,033	1,776,999	318,652	2,095,651	402,382
Capital outlay	205,019	58,520	-	58,520	146,499
Construction costs	3,548,295	3,080,398	371,811	3,452,209	96,086
Land	<u>876,068</u>	<u>815,027</u>	<u>-</u>	<u>815,027</u>	<u>61,041</u>
Total expenditures	<u>7,127,415</u>	<u>5,730,944</u>	<u>690,463</u>	<u>6,421,407</u>	<u>706,008</u>
Excess (deficiency) of revenues over expenditures	<u>(274,499)</u>	<u>(621,624)</u>	<u>49,482</u>	<u>(572,142)</u>	<u>(297,643)</u>
<b>Other Financing Sources</b>					
Transfers In:					
From Airport Capital Reserve	<u>274,499</u>	<u>196,908</u>	<u>-</u>	<u>196,908</u>	<u>(77,591)</u>
Total other financing sources	<u>274,499</u>	<u>196,908</u>	<u>-</u>	<u>196,908</u>	<u>(77,591)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (424,716)</u>	49,482	<u>\$ (375,234)</u>	<u>\$ (375,234)</u>
Fund balance - beginning			<u>(424,716)</u>		
Fund balance - ending			<u>\$ (375,234)</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	Special Revenue Funds			
	Emergency Telephone System	Sampson Area Transportation	CARES Act Funding	Fire Districts
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 416,125	\$ -	\$ 114,378
Restricted cash	-	-	44	-
Taxes receivable (net)	-	-	-	121,538
Other receivables	886,449	155,506	-	41,528
<b>TOTAL ASSETS</b>	<b>\$ 886,449</b>	<b>\$ 571,631</b>	<b>\$ 44</b>	<b>\$ 277,444</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 55,682	\$ 26,542	\$ -	\$ 4,170
Due to General Fund	428,954	-	-	-
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	-	-	121,538
<b>Total Liabilities</b>	<b>484,636</b>	<b>26,542</b>	<b>-</b>	<b>125,708</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	886,449	155,506	-	41,528
Public safety	-	-	-	110,208
<b>Assigned</b>				
General government	-	-	-	-
Public safety	(484,636)	-	-	-
Environmental protection	-	-	-	-
Human services	-	389,583	44	-
Culture and recreation	-	-	-	-
Capital expansion	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>				
<b>Total Fund Balances (Deficits)</b>	<b>401,813</b>	<b>545,089</b>	<b>44</b>	<b>151,736</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 886,449</b>	<b>\$ 571,631</b>	<b>\$ 44</b>	<b>\$ 277,444</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	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	\$ 104,069	\$ -	\$ 21,655	\$ -
Restricted cash	-	-	-	-
Taxes receivable (net)	-	-	-	-
Other receivables	1,950	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 106,019</b>	<b>\$ -</b>	<b>\$ 21,655</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 2,030	\$ -	\$ -	\$ -
Due to General Fund	-	53,287	-	-
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total Liabilities</b>	<b>2,030</b>	<b>53,287</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	1,950	-	-	-
Public Safety	-	-	-	-
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	102,039	-	-	-
Human services	-	(53,287)	21,655	-
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>103,989</b>	<b>(53,287)</b>	<b>21,655</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 106,019</b>	<b>\$ -</b>	<b>\$ 21,655</b>	<b>\$ -</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	Special Revenue Funds			
	Disaster Rec. ESFR-17	Disaster Rec. NCEM	Disaster Rec. NCEM	Community Development
	Matthew	DRA-17	Hazard Mitigation	ESFR-20
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,471	\$ 9	\$ 5,500	\$ -
Restricted cash	-	-	-	-
Taxes receivable (net)	-	-	-	-
Other receivables	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,471</b>	<b>\$ 9</b>	<b>\$ 5,500</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to General Fund	-	-	-	363
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>363</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	-	-	-	-
Public Safety	-	-	-	-
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	-	-	-	-
Human services	12,471	9	5,500	(363)
Culture and recreation	-	-	-	-
Capital expansion	-	-	-	-
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>				
<b>Total Fund Balances (Deficits)</b>	<b>12,471</b>	<b>9</b>	<b>5,500</b>	<b>(363)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 12,471</b>	<b>\$ 9</b>	<b>\$ 5,500</b>	<b>\$ -</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	Special Revenue Funds		Capital Project Funds	
	Community Development CDBG-NR	Total Nonmajor Special Revenue Funds	Courthouse Annex Renovations	Emergency Management Facilities
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 674,207	\$ 29,104	\$ -
Restricted cash	-	44	-	6,226,527
Taxes receivable (net)	-	121,538	-	-
Other receivables	-	1,085,433	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1,881,222</b>	<b>\$ 29,104</b>	<b>\$ 6,226,527</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ 88,424	\$ -	\$ 226,464
Due to General Fund	2,064	484,668	-	-
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	121,538	-	-
<b>Total Liabilities</b>	<b>2,064</b>	<b>694,630</b>	<b>-</b>	<b>226,464</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	-	1,085,433	-	-
Public Safety	-	110,208	-	-
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	(484,636)	-	-
Environmental protection	-	102,039	-	-
Human services	-	375,612	-	-
Culture and recreation	-	-	-	-
Capital expansion	(2,064)	(2,064)	29,104	6,000,063
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>				
	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>(2,064)</b>	<b>1,186,592</b>	<b>29,104</b>	<b>6,000,063</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 1,881,222</b>	<b>\$ 29,104</b>	<b>\$ 6,226,527</b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	Capital Project Funds			
	County Bldgs Construction Renovations	Sheriff Department Warehouse	Emergency Management Warehouse	County & Fire Departments Capital
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,508	\$ -	\$ -	\$ -
Restricted cash	-	984,631	1,968,518	1,051,684
Taxes receivable (net)	-	-	-	-
Other receivables	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,508</b>	<b>\$ 984,631</b>	<b>\$ 1,968,518</b>	<b>\$ 1,051,684</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to General Fund	-	-	-	-
Deferred grant revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits):</b>				
<b>Restricted</b>				
Stabilization by state statute	-	-	-	-
Public Safety	-	-	-	-
<b>Assigned</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Capital expansion	5,508	984,631	1,968,518	1,051,684
Subsequent year's expenditures	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances (Deficits)</b>	<b>5,508</b>	<b>984,631</b>	<b>1,968,518</b>	<b>1,051,684</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,508</b>	<b>\$ 984,631</b>	<b>\$ 1,968,518</b>	<b>\$ 1,051,684</b>



**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30,2022**

	<u>Capital Project Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>American Rescue Plan Projects</u>	<u>Total Nonmajor Capital Project Funds</u>	
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 34,612	\$ 708,819
Restricted cash	5,647,699	15,879,059	15,879,103
Taxes receivable (net)	-	-	121,538
Other receivables	-	-	1,085,433
<b>TOTAL ASSETS</b>	<b><u>\$ 5,647,699</u></b>	<b><u>\$ 15,913,671</u></b>	<b><u>\$ 17,794,893</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 77,058	\$ 303,522	\$ 391,946
Due to General Fund	-	-	484,668
Deferred grant revenue	-	-	-
Deferred tax revenue	-	-	121,538
<b>Total Liabilities</b>	<b><u>77,058</u></b>	<b><u>303,522</u></b>	<b><u>998,152</u></b>
<b>Fund Balances (Deficits):</b>			
<b>Restricted</b>			
Stabilization by state statute	-	-	1,085,433
Public Safety	-	-	110,208
<b>Assigned</b>			
General government	-	-	-
Public safety	-	-	(484,636)
Environmental protection	-	-	102,039
Human services	-	-	375,612
Culture and recreation	-	-	-
Capital expansion	5,570,641	15,610,149	15,608,085
Subsequent year's expenditures	-	-	-
<b>Unassigned</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Fund Balances (Deficits)</b>	<b><u>5,570,641</u></b>	<b><u>15,610,149</u></b>	<b><u>16,796,741</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 5,647,699</u></b>	<b><u>\$ 15,913,671</u></b>	<b><u>\$ 17,794,893</u></b>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022**

	Special Revenue Funds			
	Emergency Telephone System	Sampson Area Transportation	CARES Act Funding	Fire Districts
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 3,531,856
Sales taxes	-	-	-	-
State, federal and local grants	3,116,855	838,850	199,860	-
Fees	132,207	916,238	-	-
Investment earnings	226	356	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>3,249,288</u>	<u>1,755,444</u>	<u>199,860</u>	<u>3,531,856</u>
<b>Expenditures</b>				
General government	-	-	-	-
Public safety	3,249,068	-	-	3,417,281
Environmental protection	-	-	-	-
Human services	-	1,188,052	199,816	-
Culture and recreation	-	-	-	-
Capital Expansion	-	-	-	-
<b>Total Expenditures</b>	<u>3,249,068</u>	<u>1,188,052</u>	<u>199,816</u>	<u>3,417,281</u>
Excess (deficiency) of revenues over expenditures:	<u>220</u>	<u>567,392</u>	<u>44</u>	<u>114,575</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>
<b>Net change in fund balances</b>	<b>220</b>	<b>(21,377)</b>	<b>44</b>	<b>114,575</b>
Fund balances - beginning	401,593	566,466	-	37,161
Fund balances - ending	<u>\$ 401,813</u>	<u>\$ 545,089</u>	<u>\$ 44</u>	<u>\$ 151,736</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022**

	Special Revenue Funds		
	Soil and Water District	H. Florence Hazard Mitigation	Urgent Home Repair Project
<b>Revenues</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	-	-	-
State, federal and local grants	14,700	-	50,000
Fees	-	-	-
Investment earnings	90	-	2
Miscellaneous	2,020	-	-
Total revenues	<u>16,810</u>	<u>-</u>	<u>50,002</u>
<b>Expenditures</b>			
General government	-	-	-
Public safety	-	-	-
Environmental protection	4,975	-	-
Human services	-	51,351	62,961
Culture and recreation	-	-	-
Capital Expansion	-	-	-
Total Expenditures	<u>4,975</u>	<u>51,351</u>	<u>62,961</u>
Excess (deficiency) of revenues over expenditures:	<u>11,835</u>	<u>(51,351)</u>	<u>(12,959)</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	11,835	(51,351)	(12,959)
Fund balances - beginning	92,154	(1,936)	34,614
Fund balances - ending	<u>\$ 103,989</u>	<u>\$ (53,287)</u>	<u>\$ 21,655</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022**

	Special Revenue Funds		
	Disaster Rec. ESFR-17	Disaster Rec. NCEM	Disaster Rec. NCEM
	Matthew	DRA-17	Hazard Mitigation
<b>Revenues</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	-	-	-
State, federal and local grants	-	-	-
Fees	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General government	-	-	-
Public safety	-	-	-
Environmental protection	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Capital Expansion	-	-	-
Total Expenditures	<u>-</u>	<u>-</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	<u>12,471</u>	<u>9</u>	<u>5,500</u>
Fund balances - ending	<u>\$ 12,471</u>	<u>\$ 9</u>	<u>\$ 5,500</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022**

	Special Revenue Funds		
	Community Development ESFR-20	Community Development CDBG-NR	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Ad valorem taxes	\$ -	\$ -	\$ 3,531,856
Sales taxes	-	-	-
State, federal and local grants	-	-	4,220,265
Fees	-	-	1,048,445
Investment earnings	-	-	674
Miscellaneous	-	-	2,020
Total revenues	-	-	8,803,260
<b>Expenditures</b>			
General government	-	-	-
Public safety	-	-	6,666,349
Environmental protection	-	-	4,975
Human services	-	1,169	1,503,349
Culture and recreation	-	-	-
Capital Expansion	-	-	-
Total Expenditures	-	1,169	8,174,673
Excess (deficiency) of revenues over expenditures:	-	(1,169)	628,587
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	(588,769)
Installment purchase debt issued	-	-	-
Total other financing sources (uses)	-	-	(588,769)
Net change in fund balances	-	(1,169)	39,818
Fund balances - beginning	(363)	(895)	1,146,774
Fund balances - ending	\$ (363)	\$ (2,064)	\$ 1,186,592

**SAMPSON COUNTY, NORTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2022**

	Capital Project Funds			
	Courtthouse Annex Renovations	Emergency Management Facilities	County Bldgs Construction Renovations	Sheriff Department Warehouse
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
State, federal and local grants	-	5,905,786	-	1,000,000
Fees	-	-	-	-
Investment earnings	-	6,128	-	1,298
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>5,911,914</u>	<u>-</u>	<u>1,001,298</u>
<b>Expenditures</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Environmental protection	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Capital Expansion	-	7,375,238	-	16,667
Total Expenditures	<u>-</u>	<u>7,375,238</u>	<u>-</u>	<u>16,667</u>
Excess (deficiency) of revenues over expenditures:	<u>-</u>	<u>(1,463,324)</u>	<u>-</u>	<u>984,631</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	-	(1,463,324)	-	984,631
Fund balances - beginning	29,104	7,463,387	5,508	-
Fund balances - ending	<u>\$ 29,104</u>	<u>\$ 6,000,063</u>	<u>\$ 5,508</u>	<u>\$ 984,631</u>

**SAMPSON COUNTY, NORTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022**

	Capital Project Funds			
	Emergency Management Warehouse	County & Fire Depts Projects	County ARPA Projects	Total Nonmajor Capital Project Funds
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
State, federal and local grants	2,000,000	1,100,000	6,170,076	16,175,862
Fees	-	-	-	-
Investment earnings	3,296	1,684	-	12,406
Miscellaneous	-	-	-	-
Total revenues	<u>2,003,296</u>	<u>1,101,684</u>	<u>6,170,076</u>	<u>16,188,268</u>
<b>Expenditures</b>				
General government	-	-	507,298	507,298
Public safety	-	-	-	-
Environmental protection	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Capital Expansion	<u>34,778</u>	<u>50,000</u>	<u>92,137</u>	<u>7,568,820</u>
Total Expenditures	<u>34,778</u>	<u>50,000</u>	<u>599,435</u>	<u>8,076,118</u>
Excess (deficiency) of revenues over expenditures:	<u>1,968,518</u>	<u>1,051,684</u>	<u>5,570,641</u>	<u>8,112,150</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	1,968,518	1,051,684	5,570,641	8,112,150
Fund balances - beginning	-	-	-	7,497,999
Fund balances - ending	<u>\$ 1,968,518</u>	<u>\$ 1,051,684</u>	<u>\$ 5,570,641</u>	<u>\$ 15,610,149</u>

**SAMPSON COUNTY, NORTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2022**

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	Total Nonmajor Governmental Funds
<b>Revenues</b>	
Ad valorem taxes	\$ 3,531,856
Sales taxes	-
State, federal and local grants	20,396,127
Fees	1,048,445
Investment earnings	13,080
Miscellaneous	<u>2,020</u>
Total revenues	<u>24,991,528</u>
<b>Expenditures</b>	
General government	507,298
Public safety	6,666,349
Environmental protection	4,975
Human services	1,503,349
Culture and recreation	-
Capital Expansion	<u>7,568,820</u>
Total Expenditures	<u>16,250,791</u>
Excess (deficiency) of revenues over expenditures:	<u>8,740,737</u>
<b>Other Financing Sources (Uses)</b>	
Transfers in	-
Transfers out	(588,769)
Installment purchase debt issued	<u>-</u>
Total other financing sources (uses)	<u>(588,769)</u>
Net change in fund balances	8,151,968
Fund balances - beginning	<u>8,644,773</u>
Fund balances - ending	<u>\$ 16,796,741</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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
NC 911 PSAP fees	\$ 132,207	\$ 132,207	\$ -
NC 911 PSAP grant	5,137,340	3,116,855	(2,020,485)
Investment earnings	-	226	226
Total revenues	<u>5,269,547</u>	<u>3,249,288</u>	<u>(2,020,259)</u>
<b>Expenditures</b>			
Operations and maintenance	21,146	1,330	19,816
Telephone and postage	38,663	24,159	14,504
Contracted services	74,074	54,742	19,332
Capital outlay	154,425	13,899	140,526
911 facility construction	5,137,340	3,154,938	1,982,402
Total expenditures	<u>5,425,648</u>	<u>3,249,068</u>	<u>2,176,580</u>
Excess (deficiency) of revenues over expenditures	<u>(156,101)</u>	<u>220</u>	<u>156,321</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	(156,101)	220	156,321
Appropriated Fund Balance	<u>156,101</u>	<u>-</u>	<u>(156,101)</u>
Net change in fund balance	<u>\$ -</u>	<u>220</u>	<u>\$ 220</u>
Fund balance - beginning		<u>401,593</u>	
Fund balance - ending		<u>\$ 401,813</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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
State Grants:			
Transportation-capital improvements	\$ 511,261	\$ 41,433	\$ (469,828)
Transportation-riders	182,709	548,040	365,331
Development funds	192,666	149,273	(43,393)
Workfirst	16,772	100,104	83,332
Mileage fees	1,426,481	916,238	(510,243)
Investment earnings	-	356	356
Total revenues	<u>2,329,889</u>	<u>1,755,444</u>	<u>(574,445)</u>
<b>Expenditures</b>			
Salaries and employee benefits	889,408	801,816	87,592
Gas, oil, and tires	232,848	215,492	17,356
Maintenance and repairs	55,853	40,013	15,840
Operations	50,630	45,445	5,185
Insurance and bonds	39,248	39,248	-
Capital outlay	595,386	46,038	549,348
Total expenditures	<u>1,863,373</u>	<u>1,188,052</u>	<u>675,321</u>
Excess (deficiency) of revenues over expenditures	<u>466,516</u>	<u>567,392</u>	<u>100,876</u>
<b>Other Financing Sources (Uses)</b>			
Transfers:			
To General fund	(588,769)	(588,769)	-
Total other financing sources (uses)	(588,769)	(588,769)	-
Revenues and Other Finance Sources (Uses) Over (Under) Expenditures	(122,253)	(21,377)	100,876
Appropriated Fund Balance	122,253	-	(122,253)
Net change in fund balance	<u>\$ -</u>	<u>(21,377)</u>	<u>\$ (21,377)</u>
Fund balance - beginning		566,466	
Fund balance - ending		<u>\$ 545,089</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, 2022**

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	<u>Final Budget</u>	<u>Current Year</u>	Variance Positive (Negative)
<b>Revenues</b>			
State & Federal Grants:			
CARES Act Grant	\$ 202,216	\$ 199,860	\$ (2,356)
Miscellaneous	-	-	-
Total revenues	<u>202,216</u>	<u>199,860</u>	<u>(2,356)</u>
<b>Expenditures</b>			
Salaries and employee benefits	168,440	168,438	2
Operations and maintenance	33,776	31,378	2,398
Capital outlay	-	-	-
Total expenditures	<u>202,216</u>	<u>199,816</u>	<u>2,400</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>44</u>	<u>44</u>
Appropriated Fund Balance	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>44</u>	<u>\$ 44</u>
Fund balance - beginning		-	
Fund balance - ending		<u>\$ 44</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, 2022**

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Ad Valorem Taxes:			
Current year	\$ 3,356,528	\$ 3,465,059	\$ 108,531
Prior year	64,050	62,612	(1,438)
Penalties and interest	-	4,185	4,185
Investment earnings	-	-	-
Total revenues	<u>3,420,578</u>	<u>3,531,856</u>	<u>111,278</u>
<b>Expenditures</b>			
Fire protection	<u>3,420,578</u>	<u>3,417,281</u>	<u>3,297</u>
Total expenditures	<u>3,420,578</u>	<u>3,417,281</u>	<u>3,297</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>114,575</u>	<u>114,575</u>
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>114,575</u>	<u>\$ 114,575</u>
Fund balance - beginning		<u>37,161</u>	
Fund balance - ending		<u>\$ 151,736</u>	

**SAMPSON COUNTY, NORTH CAROLINA**  
**FIRE DISTRICTS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BY DISTRICT**  
**For the Year Ended June 30, 2022**

<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 Beginning</u>	<u>Fund Balance Ending</u>
Coharie	\$ 190,252	\$ 189,200	\$ 1,052	\$ (1)	\$ 1,051
Franklin	234,543	228,900	5,643	2,508	8,151
Godwin-Falcon	32,347	31,900	447	9,405	9,852
Halls	165,915	159,400	6,515	1,475	7,990
Herring	165,853	157,100	8,753	3,751	12,504
Honeycutt-Salemburg	205,453	199,600	5,853	6,867	12,720
Newton Grove	105,500	100,500	5,000	1	5,001
Piney Grove	110,167	105,000	5,167	2,523	7,690
Plain View	306,482	284,400	22,082	1	22,083
Spivey's Corner	191,255	186,000	5,255	1,307	6,562
Turkey	160,665	159,942	723	(1)	722
Vanns Crossroads	93,214	89,300	3,914	3,164	7,078
Clinton	561,849	546,200	15,649	1	15,650
Clement	269,310	261,328	7,982	366	8,348
Autryville	141,989	136,650	5,339	3	5,342
Garland	156,392	153,300	3,092	1,387	4,479
Taylors Bridge	372,945	361,800	11,145	2	11,147
Goshen	52,562	52,561	1	1	2
Jordans Chapel	7,786	7,200	586	3,234	3,820
Smith Chapel	7,377	7,000	377	1,167	1,544
	<u>\$ 3,531,856</u>	<u>\$ 3,417,281</u>	<u>\$ 114,575</u>	<u>\$ 37,161</u>	<u>\$ 151,736</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, 2022**

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
State Grant	\$ 3,600	\$ 14,700	\$ 11,100
Miscellaneous	1,000	2,020	1,020
Investment earnings	<u>-</u>	<u>90</u>	<u>90</u>
Total revenues	4,600	16,810	12,210
<b>Expenditures</b>			
Travel	2,000	1,950	50
Operations and maintenance	<u>5,100</u>	<u>3,025</u>	<u>2,075</u>
Total expenditures	7,100	4,975	2,125
Excess (deficiency) of revenues over expenditures	<u>(2,500)</u>	<u>11,835</u>	<u>10,085</u>
Revenues and Other Financing Sources			
Over (Under) Expenditures	(2,500)	11,835	14,335
Appropriated Fund Balance	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Net change in fund balance	<u>\$ -</u>	<u>11,835</u>	<u>\$ 11,835</u>
Fund balance - beginning		<u>92,154</u>	
Fund balance - ending		<u>\$ 103,989</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 1,218,022	\$ 678,918	\$ -	\$ 678,918	\$ (539,104)
Miscellaneous	-	-	-	-	-
Total revenue	<u>1,218,022</u>	<u>678,918</u>	<u>-</u>	<u>678,918</u>	<u>(539,104)</u>
<b>Expenditures</b>					
Administration	42,800	5,127	-	5,127	37,673
Other professional services	213,792	60,396	-	60,396	153,396
Acquisition and demolotion	961,430	615,331	51,351	666,682	294,748
Total expenditures	<u>1,218,022</u>	<u>680,854</u>	<u>51,351</u>	<u>732,205</u>	<u>485,817</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (1,936)</u>	(51,351)	<u>\$ (53,287)</u>	<u>\$ (53,287)</u>
Fund balance - beginning			(1,936)		
Fund balance - ending			<u>\$ (53,287)</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 715,000	\$ 590,000	\$ 50,000	\$ 640,000	\$ (75,000)
Interest earned	390	826	2	828	438
Total revenue	<u>715,390</u>	<u>590,826</u>	<u>50,002</u>	<u>640,828</u>	<u>(74,562)</u>
<b>Expenditures</b>					
Salaries and employee benefits	5,609	5,609	-	5,609	-
Building materials	204,179	174,418	24,609	199,027	5,152
Department supplies	7,587	6,056	-	6,056	1,531
Contracted services	465,154	337,268	34,504	371,772	93,382
Transfer to state agency	32,861	32,861	3,848	36,709	(3,848)
Total expenditures	<u>715,390</u>	<u>556,212</u>	<u>62,961</u>	<u>619,173</u>	<u>96,217</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 34,614</u>	<u>(12,959)</u>	<u>\$ 21,655</u>	<u>\$ 21,655</u>
Fund balance - beginning			<u>34,614</u>		
Fund balance - ending			<u>\$ 21,655</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 840,000	\$ 681,461	\$ -	\$ 681,461	\$ (158,539)
Miscellaneous	-	-	-	-	-
Total revenue	<u>840,000</u>	<u>681,461</u>	<u>-</u>	<u>681,461</u>	<u>(158,539)</u>
<b>Expenditures</b>					
Administration	240,000	187,054	-	187,054	52,946
Housing rehabilitation	600,000	494,407	-	494,407	105,593
Total expenditures	<u>840,000</u>	<u>681,461</u>	<u>-</u>	<u>681,461</u>	<u>158,539</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance - beginning			<u>-</u>		
Fund balance - ending			<u>\$ -</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, 2022**

	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	110,394	-	110,394	79,606
Housing rehabilitation	649,340	446,650	-	446,650	202,690
Total expenditures	<u>839,340</u>	<u>557,044</u>	<u>-</u>	<u>557,044</u>	<u>282,296</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 12,471</u>	<u>-</u>	<u>\$ 12,471</u>	<u>\$ 12,471</u>
Fund balance - beginning			<u>12,471</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 500,000	\$ 18,291	\$ -	\$ 18,291	\$ (481,709)
Miscellaneous	-	-	-	-	-
Total revenue	<u>500,000</u>	<u>18,291</u>	<u>-</u>	<u>18,291</u>	<u>(481,709)</u>
<b>Expenditures</b>					
Administration	100,000	18,282	-	18,282	81,718
Housing rehabilitation	400,000	-	-	-	400,000
Total expenditures	<u>500,000</u>	<u>18,282</u>	<u>-</u>	<u>18,282</u>	<u>481,718</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 9</u>	<u>-</u>	<u>\$ 9</u>	<u>\$ 9</u>
Fund balance - beginning			<u>9</u>		
Fund balance - ending			<u>\$ 9</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 793,012	\$ 197,176	\$ -	\$ 197,176	\$ (595,836)
Miscellaneous	-	-	-	-	-
Total revenue	<u>793,012</u>	<u>197,176</u>	<u>-</u>	<u>197,176</u>	<u>(595,836)</u>
<b>Expenditures</b>					
Administration	53,669	12,438	-	12,438	41,231
Other professional services	47,324	28,925	-	28,925	18,399
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>191,676</u>	<u>-</u>	<u>191,676</u>	<u>601,336</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 5,500</u>	<u>-</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
Fund balance - beginning			<u>5,500</u>		
Fund balance - ending			<u>\$ 5,500</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COMMUNITY DEVELOPMENT GRANT PROJECT  
NC HOUSING FINANCE ESFR-20  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 190,000	\$ -	\$ -	\$ -	\$ (190,000)
Miscellaneous	-	-	-	-	-
Total revenue	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,000)</u>
<b>Expenditures</b>					
Administration	40,000	363	-	363	39,637
Housing rehabilitation	150,000	-	-	-	150,000
Total expenditures	<u>190,000</u>	<u>363</u>	<u>-</u>	<u>363</u>	<u>189,637</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (363)</u>	-	<u>\$ (363)</u>	<u>\$ (363)</u>
Fund balance - beginning			<u>(363)</u>		
Fund balance - ending			<u>\$ (363)</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COMMUNITY DEVELOPMENT GRANT PROJECT  
CDGB-NEIGHBORHOOD REVITALIZATION  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State and local grants	\$ 750,000	\$ -	\$ -	\$ -	\$ (750,000)
Miscellaneous	-	-	-	-	-
Total revenue	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
<b>Expenditures</b>					
Administration	115,000	895	569	1,464	113,536
Other professional svcs	96,000		600	600	95,400
Relocation assistance	28,000			-	28,000
Housing rehabilitation	511,000	-	-	-	511,000
Total expenditures	<u>750,000</u>	<u>895</u>	<u>1,169</u>	<u>2,064</u>	<u>747,936</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (895)</u>	<u>(1,169)</u>	<u>\$ (2,064)</u>	<u>\$ (2,064)</u>
Fund balance - beginning			<u>(895)</u>		
Fund balance - ending			<u>\$ (2,064)</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, 2022**

	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  
SHERIFF DEPARTMENT WAREHOUSE CAPITAL PROJECT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ 1,000,000	\$ -	\$1,000,000	\$ 1,000,000	\$ -
Investment earnings	-	-	1,298	1,298	1,298
Total revenues	<u>1,000,000</u>	<u>-</u>	<u>1,001,298</u>	<u>1,001,298</u>	<u>1,298</u>
<b>Expenditures</b>					
Contingency	\$ 46,325	\$ -	\$ -	\$ -	\$ 46,325
Professional services	93,500	-	16,667	16,667	76,833
Construction costs	860,175	-	-	-	860,175
Total expenditures	<u>1,000,000</u>	<u>-</u>	<u>16,667</u>	<u>16,667</u>	<u>983,333</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>984,631</u>	<u>984,631</u>	<u>984,631</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>984,631</u>	<u>\$ 984,631</u>	<u>\$ 984,631</u>
Fund balance - beginning			-		
Fund balance - ending			<u>\$ 984,631</u>		



**SAMPSON COUNTY, NORTH CAROLINA  
EMERGENCY MANAGEMENT DEPARTMENT WAREHOUSE CAPITAL PROJECT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ 2,000,000	\$ -	\$2,000,000	\$ 2,000,000	\$ -
Investment earnings	-	-	3,296	3,296	3,296
Total revenues	<u>2,000,000</u>	<u>-</u>	<u>2,003,296</u>	<u>2,003,296</u>	<u>3,296</u>
<b>Expenditures</b>					
Contingency	\$ 89,925	\$ -	\$ -	\$ -	\$ 89,925
Professional services	181,500	-	34,778	34,778	146,722
Construction costs	1,728,575	-	-	-	1,728,575
Total expenditures	<u>2,000,000</u>	<u>-</u>	<u>34,778</u>	<u>34,778</u>	<u>1,965,222</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>1,968,518</u>	<u>1,968,518</u>	<u>1,968,518</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,968,518</u>	<u>\$ 1,968,518</u>	<u>\$ 1,968,518</u>
Fund balance - beginning			-		
Fund balance - ending			<u>\$1,968,518</u>		

**SAMPSON COUNTY, NORTH CAROLINA  
COUNTY & FIRE DEPARTMENTS CAPITAL PROJECT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ 1,100,000	\$ -	\$1,100,000	\$ 1,100,000	\$ -
Investment earnings	-	-	1,684	1,684	1,684
Total revenues	<u>1,100,000</u>	<u>-</u>	<u>1,101,684</u>	<u>1,101,684</u>	<u>1,684</u>
<b>Expenditures</b>					
Capital outlay-County	500,000	-	50,000	50,000	450,000
Capital outlay-Fire Departments	600,000	-	-	-	600,000
Total expenditures	<u>1,100,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>1,050,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>1,051,684</u>	<u>1,051,684</u>	<u>1,051,684</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,051,684</u>	<u>\$ 1,051,684</u>	<u>\$ 1,051,684</u>
Fund balance - beginning			-		
Fund balance - ending			<u>\$1,051,684</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
State grant	\$ 4,500,000	\$ 1,894,214	\$ 5,905,786	\$ 7,800,000	\$ 3,300,000
Investment earnings	-	162	6,128	6,290	6,290
Sales Tax Refund	-	-	-	-	-
Total revenues	<u>4,500,000</u>	<u>1,894,376</u>	<u>5,911,914</u>	<u>7,806,290</u>	<u>3,306,290</u>
<b>Expenditures</b>					
Contingency	\$ 248,357	\$ -	\$ -	\$ -	\$ 248,357
Engineering	1,842,319	1,162,872	475,101	1,637,973	204,346
Construction costs	10,109,324	962,217	6,900,137	7,862,354	2,246,970
Total expenditures	<u>12,200,000</u>	<u>2,125,089</u>	<u>7,375,238</u>	<u>9,500,327</u>	<u>2,699,673</u>
Excess (deficiency) of revenues over expenditures	<u>(7,700,000)</u>	<u>(230,713)</u>	<u>(1,463,324)</u>	<u>(1,694,037)</u>	<u>6,005,963</u>
<b>Other Financing Sources (Uses)</b>					
Installment purchase debt issued	<u>7,700,000</u>	<u>7,694,100</u>	<u>-</u>	<u>7,694,100</u>	<u>(5,900)</u>
Total other financing sources	<u>7,700,000</u>	<u>7,694,100</u>	<u>-</u>	<u>7,694,100</u>	<u>(5,900)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,463,387</u>	<u>(1,463,324)</u>	<u>\$ 6,000,063</u>	<u>\$ 6,000,063</u>
Fund balance - beginning			<u>7,463,387</u>		
Fund balance - ending			<u>\$6,000,063</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, 2022**

	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>		

**SAMPSON COUNTY, NORTH CAROLINA  
 AMERICAN RESCUE PLAN ACT PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
Federal grant	<u>\$ 12,340,152</u>	<u>\$ -</u>	<u>\$6,170,076</u>	<u>\$ 6,170,076</u>	<u>\$ (6,170,076)</u>
Total revenues	<u>12,340,152</u>	<u>-</u>	<u>6,170,076</u>	<u>6,170,076</u>	<u>(6,170,076)</u>
<b>Expenditures</b>					
Contingency	1,832,279	-	-	-	1,832,279
Premium pay	507,873	-	507,298	507,298	575
Water infrastructure	8,000,000	-	92,137	92,137	7,907,863
Boradband infrastructure	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
Total expenditures	<u>12,340,152</u>	<u>-</u>	<u>599,435</u>	<u>599,435</u>	<u>11,740,717</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>5,570,641</u>	<u>5,570,641</u>	<u>5,570,641</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>5,570,641</u>	<u>\$ 5,570,641</u>	<u>\$ 5,570,641</u>
Fund balance - beginning			<u>-</u>		
Fund balance - ending			<u>\$5,570,641</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, 2022**

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	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services:			
Water sales	\$	\$ 2,533,222	\$
Penalties		4,623	
Tap fees		90,248	
Miscellaneous		68,533	
Total Operating Revenues	<u>2,711,916</u>	<u>2,696,626</u>	<u>(15,290)</u>
Nonoperating Revenues:			
Interest earnings		-	
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,711,916</u>	<u>2,696,626</u>	<u>(15,290)</u>
Expenditures:			
Salaries and employee benefits		687,523	
Bulk water purchases		116,980	
Training		2,333	
Contracted services		156,956	
Operations and maintenance		531,588	
Capital outlay		296,946	
Debt service principal		510,931	
Debt service interest		439,373	
Total Expenditures	<u>3,010,668</u>	<u>2,742,630</u>	<u>268,038</u>
Revenues Over (Under) Expenditures	(298,752)	(46,004)	252,748
Other Financing Sources, and (uses)			
Transfer to capital project	-	-	-
Appropriated Fund Balance	<u>298,752</u>	<u>-</u>	<u>(298,752)</u>
Total other financing sources (uses)	<u>298,752</u>	<u>-</u>	<u>(298,752)</u>
Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (46,004)</u>	<u>\$ (46,004)</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, 2022**

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Reconciliation from budgetary basis (modified accrual) to full accrual	
Revenues and Other Financing Sources	
Over (Under) Expenditures	\$ <u>(46,004)</u>
Reconciling Items:	
Debt principal	510,931
Other post-employment benefits	53,979
Compensated absences	5,895
Accrued interest	(40,483)
Bad debt expense	-
Capital contributions in capital projects	10,363,162
Transfers	.
Loan proceeds	-
Depreciation	(845,495)
Amortization of bond premiums	28,092
Capital outlay	<u>296,496</u>
Total reconciling items	<u>10,372,577</u>
Change in net assets	<u>\$10,326,573</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, 2022**

	Project Authorization	Actual		Inception to Date	Variance Positive (Negative)
		Prior Years	Current Year		
Revenues:					
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	951,310	951,460	-	951,460	150
Expenditures:					
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	2,679,150	2,679,150	-	2,679,150	-
Revenues Over (Under) Expenditures	(1,727,840)	(1,727,690)	-	(1,727,690)	150
Other Financing Sources (Uses):					
Transfer to water capital project	(64,160)	-	-	-	64,160
Installment purchase debt proceeds	1,792,000	1,792,000	-	1,792,000	-
	1,727,840	1,792,000	-	1,792,000	64,160
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ 64,310	\$ -	\$ 64,310	\$ 64,310

**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, 2022**

	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	\$ -	\$ 359,459	\$ 359,459	\$ (325,291)
State reserve grant	909,160	194,763	696,614	891,377	(17,783)
Golden Leaf Funding	<u>317,820</u>	<u>443,744</u>	<u>-</u>	<u>443,744</u>	<u>125,924</u>
Total Revenues	<u>1,911,730</u>	<u>638,507</u>	<u>1,056,073</u>	<u>1,694,580</u>	<u>(217,150)</u>
Expenditures:					
Engineering	360,550	339,173	14,628	353,801	6,749
Other professional services	30,000	20,057	4,372	24,429	5,571
Construction	3,018,647	1,684,493	1,145,862	2,830,355	188,292
Contingency	-	-	-	-	-
Capitalized interest	<u>31,715</u>	<u>31,715</u>	<u>-</u>	<u>31,715</u>	<u>-</u>
Total Expenditures	<u>3,440,912</u>	<u>2,075,438</u>	<u>1,164,862</u>	<u>3,240,300</u>	<u>200,612</u>
Revenues Over (Under) Expenditures	(1,529,182)	(1,436,931)	(108,789)	(1,545,720)	(16,538)
Other Financing Sources:					
Transfer from Water District II	216,006	216,006	-	216,006	-
Transfer from 403 Infrastructure	64,159	-	-	-	(64,159)
Loan proceeds	<u>1,249,017</u>	<u>584,287</u>	<u>307,089</u>	<u>891,376</u>	<u>(357,641)</u>
	<u>1,529,182</u>	<u>800,293</u>	<u>307,089</u>	<u>1,107,382</u>	<u>(421,800)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (636,638)</u>	<u>\$ 198,300</u>	<u>\$ (438,338)</u>	<u>\$ (438,338)</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, 2022**

	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	205,281	16,397	221,678	28,322
Contingency	165,700	-	-	-	165,700
Construction	<u>1,818,900</u>	<u>-</u>	<u>555,949</u>	<u>555,949</u>	<u>1,262,951</u>
Total Expenditures	<u>2,234,600</u>	<u>205,281</u>	<u>572,346</u>	<u>777,627</u>	<u>1,456,973</u>
Revenues Over (Under) Expenditures	(1,221,350)	(205,281)	(572,346)	(777,627)	443,723
Other Financing Sources:					
State reserve loan	<u>1,221,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,221,350)</u>
	<u>1,221,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,221,350)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (205,281)</u>	<u>\$ (572,346)</u>	<u>\$ (777,627)</u>	<u>\$ (777,627)</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, 2022**

	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	-	450,000	-
Total Revenues	682,500	450,000	-	450,000	(232,500)
Expenditures:					
Engineering	601,650	395,481	111,995	507,476	94,174
Other professional services	77,000	7,542	-	7,542	69,458
Land and right of way	10,000	5,000	5,000	10,000	-
Contingency	242,500	-	-	-	242,500
Construction	3,131,850	615,072	1,919,597	2,534,669	597,181
Total Expenditures	4,063,000	1,023,095	2,036,592	3,059,687	1,003,313
Revenues Over (Under) Expenditures	(3,380,500)	(573,095)	(2,036,592)	(2,609,687)	770,813
Other Financing Sources:					
State reserve loan	3,380,500	296,248	-	296,248	(3,084,252)
	3,380,500	296,248	-	296,248	(3,084,252)
Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ (276,847)	\$ (2,036,592)	\$ (2,313,439)	\$ (2,313,439)

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-CLEMENT AREA EXPANSION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
Revenues:					
State Federal and Local Grants:					
State Clean Water Grant	\$ 1,717,000	\$ -	\$ -	\$ -	\$ (1,717,000)
Total Revenues	<u>1,717,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,717,000)</u>
Expenditures:					
Professional services	250,000	-	104,058	104,058	145,942
Construction	<u>1,467,000</u>	<u>-</u>	<u>15,318</u>	<u>15,318</u>	<u>1,451,682</u>
Total Expenditures	<u>1,717,000</u>	<u>-</u>	<u>119,376</u>	<u>119,376</u>	<u>1,597,624</u>
Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (119,376)</u>	<u>\$ (119,376)</u>	<u>\$ (119,376)</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**WATER AND SEWER LINE CONSTRUCTION FUND-SCIF WATER LINE EXPANSION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (NON-GAAP)**  
**From Inception and for the Year Ended June 30, 2022**

	Project Authorization	Actual		Inception to Date	Variance
		Prior Years	Current Year		Positive (Negative)
Revenues:					
State Federal and Local Grants:					
State SCIF grant	\$ 9,000,000	\$ -	\$ 9,000,000	\$ 9,000,000	\$ -
Investment earnings	-	-	13,782	13,782	13,782
Total Revenues	9,000,000	-	9,013,782	9,013,782	13,782
Expenditures:					
Engineering	900,000	-	24,801	24,801	875,199
Other professional services	150,000	-	898	898	149,102
Construction	7,530,000	-	63,008	63,008	7,466,992
Contingency	370,000	-	-	-	370,000
Land and ROW	50,000	-	-	-	50,000
Total Expenditures	9,000,000	-	88,707	88,707	8,911,293
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 8,925,075	\$ 8,925,075	\$ 8,925,075

**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, 2022**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Charges for Services:			
Water sales	\$	\$ 844,407	\$
Penalties		1,460	
Tap fees		11,300	
Miscellaneous		21,642	
Total Operating Revenues	<u>848,473</u>	<u>878,809</u>	<u>30,336</u>
Nonoperating Revenues:			
Interest earnings		344	
Total Nonoperating Revenues	<u>-</u>	<u>344</u>	<u>344</u>
Total Revenues	<u>848,473</u>	<u>879,153</u>	<u>30,680</u>
Expenditures:			
Salaries and employee benefits		199,603	
Bulk water purchases		341,764	
Training		2,491	
Contracted services		45,568	
Operations and maintenance		154,195	
Capital outlay		62,377	
Debt service principal		35,500	
Debt service interest		31,263	
Total Expenditures	<u>925,176</u>	<u>872,761</u>	<u>52,415</u>
Revenues Over (Under) Expenditures	\$ (76,703)	\$ 6,392	\$ 83,095
Appropriated fund balance	<u>76,703</u>	<u>-</u>	<u>(76,703)</u>
Revenues over expenditures and appropriated fund balance	<u>\$ -</u>	<u>\$ 6,392</u>	<u>\$ 6,392</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, 2022**

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Reconciliation from budgetary basis (modified accrual) to full accrual	
Revenues Over (Under) Expenditures	\$ <u>6,392</u>
Reconciling Items:	
Debt principal	35,500
Other post-employment benefits	3,736
Bad debt expense	-
Capital contribution in capital projects	-
Depreciation	(135,424)
Compensated absences	1,419
Capital outlay	62,377
Accrued interest	<u>145</u>
Total reconciling items	<u>(32,247)</u>
Change in net assets	<u>\$ (25,855)</u>



***Combining Fiduciary Funds  
Custodial Funds***

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SAMPSON COUNTY, NORTH CAROLINA  
Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2022

	Miscellaneous Custodial Fund	Total Custodial Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 670,433	\$ 670,433
Accounts Receivable	111,421	111,421
<b>Total Assets</b>	<u>781,854</u>	<u>781,854</u>
<b>LIABILITIES</b>		
Accounts Payable	57,362	57,362
Miscellaneous Liabilities	724,492	724,492
<b>Total Liabilities</b>	<u>781,854</u>	<u>781,854</u>
<b>NET POSITION</b>		
Restricted for:		
Individuals, organizations, and other governments	<u>-</u>	<u>-</u>
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ -</u>

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

	Miscellaneous Custodial Fund	Total Custodial Fund
<b>ADDITIONS</b>		
Collections on behalf of others	\$ 6,478,782	\$ 6,478,782
<b>Total Additions</b>	<u>6,478,782</u>	<u>6,478,782</u>
<b>DEDUCTIONS</b>		
Distribution of Collections	6,478,782	6,478,782
<b>Total Deductions</b>	<u>6,478,782</u>	<u>6,478,782</u>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>		-
<b>Net Position - Beginning</b>	-	-
<b>Net Position - Ending</b>	<u>\$ -</u>	<u>\$ -</u>



## ***Other Schedules***

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**SAMPSON COUNTY, NORTH CAROLINA**  
**GENERAL FUND**  
**SCHEDULE OF AD VALOREM TAXES RECEIVABLE**  
**June 30, 2022**

	Uncollected Balance July 1, 2021	Additions	Collections and Credits	Uncollected Balance June 30, 2022
County-wide:				
General County:				
Fiscal Year 2011-2012	\$ 50,195	\$ -	\$ 50,195	\$ -
Fiscal Year 2012-2013	55,023	-	4,821	50,202
Fiscal Year 2013-2014	66,458	-	12,135	54,323
Fiscal Year 2014-2015	25,123	-	888	24,235
Fiscal Year 2015-2016	73,158	-	17,895	55,263
Fiscal Year 2016-2017	97,438	-	7,085	90,353
Fiscal Year 2017-2018	101,282	-	8,017	93,265
Fiscal Year 2018-2019	154,472	-	48,787	105,685
Fiscal Year 2019-2020	323,265	-	167,202	156,063
Fiscal Year 2020-2021	897,789	-	575,921	321,868
Fiscal Year 2021-2022	-	42,989,574	42,006,086	983,488
Total General County	<u>1,844,203</u>	<u>42,989,574</u>	<u>42,899,032</u>	<u>1,934,745</u>
Fire Districts:				
Plain View	9,139	346,949	347,423	8,665
Spivey's Corner	4,523	195,592	195,045	5,070
Halls	4,963	168,503	168,574	4,892
Franklin	7,181	240,489	237,755	9,915
Turkey	4,428	155,541	155,873	4,096
Vanns	3,457	95,424	94,970	3,911
Godwin-Falcon	395	33,169	32,865	699
Coharie	9,871	195,772	193,427	12,216
Herring	6,913	169,220	168,357	7,776
Honeycutt-Salemburg	7,181	211,032	208,798	9,415
Piney Grove	1,859	111,331	111,864	1,326
Newton Grove	6,070	107,290	108,472	4,888
Clinton	19,176	574,575	572,665	21,086
Clement	9,620	277,464	277,673	9,411
Autryville	4,621	146,080	144,387	6,314
Garland	6,359	159,636	159,044	6,951
Taylor's Bridge	10,032	382,395	378,679	13,748
Goshen	625	52,766	52,800	591
Jordans Chapel	74	7,915	7,866	123
Smith Chapel	47	7,631	7,433	245
	<u>116,534</u>	<u>3,638,774</u>	<u>3,623,970</u>	<u>131,338</u>
Less Allowance for Uncollectable Ad Valorem Taxes	<u>177,800</u>	<u>-</u>	<u>-</u>	<u>177,800</u>
Ad Valorem Taxes Receivable (net)	<u>\$ 1,782,937</u>	<u>\$ 46,628,348</u>	<u>\$ 46,523,002</u>	<u>\$ 1,888,283</u>



**SAMPSON COUNTY, NORTH CAROLINA  
GENERAL FUND  
SCHEDULE OF AD VALOREM TAXES RECEIVABLE  
June 30, 2022**

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Reconciliation with Revenues	
Taxes Ad Valorem General Fund	\$ 41,752,488
Taxes Ad Valorem Revaluation Fund	122,000
Penalties and interest	311,936
Taxes Ad Valorem Fire Districts	3,527,672
Discounts, adjustments and releases	757,316
Amounts written off per statute of limitations	<u>51,590</u>
Total Collections and Credits	<u>\$ 46,523,002</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**ANALYSIS OF CURRENT TAX LEVY**  
**COUNTY-WIDE LEVY**  
**For the Year Ended June 30, 2022**

	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	\$ 4,935,533,939	.825	\$ 40,718,155	\$ 34,932,912	\$ 5,785,243
Discoveries	273,079,758	.825	2,252,908	2,252,908	-
Abatements:					
Real, personal, & business property	(49,375,515)	.825	(407,348)	(407,348)	-
Motor vehicles at current year rate	<u>(252,848)</u>	.825	<u>(2,086)</u>	<u>-</u>	<u>(2,086)</u>
Total Property Valuation	<u>5,158,985,334</u>		<u>42,561,629</u>	<u>36,778,472</u>	<u>5,783,157</u>
Net Levy			42,561,629	36,778,472	5,783,157
Uncollected taxes at June 30, 2022			<u>983,488</u>	<u>943,303</u>	<u>40,185</u>
Current year taxes collected			<u>41,578,141</u>	<u>35,835,169</u>	<u>5,742,972</u>
Current levy collection percentage			<u>97.69</u>	<u>97.44</u>	<u>99.31</u>

**SAMPSON COUNTY, NORTH CAROLINA  
 ANALYSIS OF CURRENT TAX LEVY  
 COUNTY-WIDE LEVY  
 For the Year Ended June 30, 2022**

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**Secondary Market Disclosures:**

Assessed Valuation:

Assesment ratio (1)		100 %
Real property	\$	3,702,665,711
Personal property		1,245,538,804
Public service companies (2)		<u>210,780,819</u>
Total assessed valuation	\$	5,158,985,334
Tax rate per \$100		<u>0.825</u>
Levy (includes discoveries, releases and abatements) (3)	\$	42,561,629

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>3,417,226</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, 2022**

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<u>Taxpayer</u>	<u>Type of Business</u>	<u>2021 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Duke Energy Progress Inc	Utility	\$ 179,213,827	3.47 %
Smithfield Packing Co.	Meat Packing	106,593,578	2.07
Enviva Pellets Sampson LLC	Manufacturing	99,373,959	1.93
South River EMC	Utility	91,385,786	1.77
Piedmont Natural Gas Co	Utility	76,463,872	1.48
Prestage Farms	Swine/Poultry Grower	64,189,046	1.24
Four County EMC	Utility	35,108,941	0.68
USCOC of Greater N.C.	Cellular towers	19,960,484	0.39
Prestage AG Energy of NC LLC	Utility	13,750,847	0.27
Butterball LLC	Poultry Grower	13,036,561	0.25
		<u>\$ 699,076,901</u>	<u>13.55 %</u>

**SAMPSON COUNTY, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY  
COUNTY-WIDE AND SPECIAL DISTRICTS  
For the Year Ended June 30, 2022**

	Total Property Valuation	Rate Per \$100 of Value	Amount of Levy	Discoveries	Abatements
County-Wide					
Real, Personal, and Business Property	\$ 4,457,996,223	.825	\$ 34,932,912	\$ 2,252,908	\$ 407,348
Registered Motor Vehicles	700,989,109	.825	5,785,243	-	2,086
	<u>5,158,985,332</u>		<u>40,718,155</u>	<u>2,252,908</u>	<u>409,434</u>
Fire Districts:					
Plain View	346,218,889	.090	330,385	16,518	35,306
Spivey's Corner	195,296,000	.100	180,335	15,272	311
Halls	240,198,571	.070	158,007	10,502	370
Franklin	300,430,000	.080	226,641	13,875	172
Turkey	232,544,286	.070	155,543	7,304	66
Vanns	95,422,000	.100	90,106	5,324	8
Godwin-Falcon	33,155,000	.100	32,109	1,051	5
Coharie	230,040,000	.085	181,630	14,140	236
Herring	198,907,059	.085	154,041	15,173	143
Honeycutt-Salemburg	210,788,000	.100	194,290	16,744	246
Piney Grove	148,218,667	.075	105,624	5,715	175
Newton Grove	142,926,667	.075	102,955	4,339	99
Clinton	574,316,000	.100	535,512	39,021	217
Clement	303,507,778	.090	256,061	21,406	4,310
Autryville	153,746,316	.095	140,293	5,785	19
Garland	159,523,000	.100	150,728	8,917	122
Taylor's Bridge	381,932,000	.100	356,277	26,136	481
Goshen	131,915,000	.040	52,559	209	2
Jordans Chapel	13,190,000	.060	7,016	899	1
Smith Chapel	10,173,333	.075	7,114	518	2
			<u>3,417,226</u>	<u>228,848</u>	<u>42,291</u>
Grand Total			<u>\$ 44,135,381</u>	<u>\$ 2,481,756</u>	<u>\$ 451,725</u>

**SAMPSON COUNTY, NORTH CAROLINA**  
**ANALYSIS OF CURRENT TAX LEVY**  
**COUNTY-WIDE AND SPECIAL DISTRICTS**  
**For the Year Ended June 30, 2022**

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	<u>Net Tax</u> <u>Levy for Year</u>	<u>Uncollected</u> <u>Taxes</u>	<u>Current Year</u> <u>Collected</u>	<u>Percent</u> <u>Collected</u>	
County-Wide					
Real, Personal, and Business Property	\$ 36,778,472	\$ 943,303	\$ 35,835,169	97.44	%
Registered Motor Vehicles	<u>5,783,157</u>	<u>40,185</u>	<u>5,742,972</u>	<u>99.31</u>	
	<u>42,561,629</u>	<u>983,488</u>	<u>41,578,141</u>	<u>97.69</u>	
Fire Districts:					
Plain View	311,597	6,003	305,594	98.07	
Spivey's Corner	195,296	3,307	191,989	98.31	
Halls	168,139	3,365	164,774	98.00	
Franklin	240,344	7,810	232,534	96.75	
Turkey	162,781	2,990	159,791	98.16	
Vanns	95,422	2,564	92,858	97.31	
Godwin-Falcon	33,155	503	32,652	98.48	
Coharie	195,534	7,999	187,535	95.91	
Herring	169,071	6,273	162,798	96.29	
Honeycutt-Salemburg	210,788	7,102	203,686	96.63	
Piney Grove	111,164	883	110,281	99.21	
Newton Grove	107,195	2,523	104,672	97.65	
Clinton	574,316	12,674	561,642	97.79	
Clement	273,157	6,670	266,487	97.56	
Autryville	146,059	4,147	141,912	97.16	
Garland	159,523	4,669	154,854	97.07	
Taylor's Bridge	381,932	10,503	371,429	97.25	
Goshen	52,766	403	52,363	99.24	
Jordans Chapel	7,914	97	7,817	98.77	
Smith Chapel	<u>7,630</u>	<u>231</u>	<u>7,399</u>	<u>96.97</u>	
	<u>3,603,783</u>	<u>90,716</u>	<u>3,513,067</u>	<u>97.48</u>	
Grand Total	<u>\$ 46,165,412</u>	<u>\$ 1,074,204</u>	<u>\$ 45,091,208</u>	<u>97.67</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, 2022, and the related notes to the financial statements, which collectively comprises Sampson County's basic financial statements, and have issued our report thereon dated January 16, 2023. 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*.

**Report on 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.



## **Report on 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  
January 16, 2023

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Sampson County, North Carolina

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

**Opinion on 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, 2022. 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.

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, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Sampson County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sampson County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

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

## Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sampson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Sampson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sampson County's internal control over compliance. Accordingly, no such opinion is expressed.

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

## Report on Internal Control Over Compliance

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

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

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

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

## *W GREENE PLLC*

Whiteville, North Carolina  
January 16, 2023

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

**Independent Auditor's Report**

To the Board of County Commissioners  
Sampson County, North Carolina

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

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

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, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 US *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Implementation Act*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Sampson County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major State program. Our audit does not provide a legal determination of Sampson County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

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

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sampson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Sampson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sampson County's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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

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

*W Greene PLLC*

Whiteville, North Carolina  
January 16, 2023





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

<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)
93.568	Low Income Home Energy Assistance
93.667	SSBG - Other Service and Training
66.468	Capitalization Grants for Drinking Water

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, 2022

<b>SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)</b>
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**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	_____	<input checked="" type="checkbox"/>	No
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Identification of major State programs:

- Program Name  
 PSAP Construction - NC 911  
 Johnson Co. Interconnection  
 Production Well and Treatment System  
 Emergency Management Center Construction

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

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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, 2022

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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, 2022

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<b>SECTION III. STATE AWARD FINDINGS AND QUESTIONED COSTS</b>
---

*None Reported.*

NORTH CAROLINA'S  
**SAMPSON COUNTY**

FINANCE DEPARTMENT  
*David K. Clack, Finance Officer*

Corrective Action Plan  
For the Fiscal Year Ended June 30, 2022

<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, 2022

**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, 2022

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*None Reported*





**SAMPSON COUNTY, NORTH CAROLINA**  
Schedule of Expenditures of Federal and State Awards (Continued)  
For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Dept. of Treasury</u>						
<i>Passed-through the Office of State Budget &amp; Management:</i>						
<i>NC Pandemic Recovery Office</i>						
<i>Division of Public Health</i>						
CARES Act Funds	21.019		223,736	-	-	-
Coronavirus Relief Fund	21.019		-	-	-	-
Coronavirus State Local Fiscal Recovery Funds	21.027		599,435	-	-	-
Total U.S. Dept. of Treasury			823,171	-	-	-
U.S. Department of Commerce						
Economic Development Administration	11.307		325,291	-	-	-
<u>Environmental Protection Agency</u>						
<i>Passed-through the N.C. Dept. of Environmental Quality</i>						
<i>Drinking Water State Revolving Fund Cluster</i>						
<i>Capitalization Grants for Drinking Water</i>						
State Revolving Funds	66.468		1,075,298	-	-	-
Total Environmental Protection Agency			1,075,298	-	-	-
<u>Institute of Museum &amp; Library Services</u>						
<i>Passed-through the N.C. Dept. of Cultural Resources:</i>						
<i>LSTA EZ Edge Technology Grant</i>						
LSTA EZ Edge Technology Grant	45.310			-	-	-
<i>LSTA Cardinal Grant</i>						
LSTA Cardinal Grant	45.310		9,770			
<i>LSTA COVID-19 Response</i>						
LSTA COVID-19 Response	45.310			-	-	-
Total Institute of Museum & Library Services			9,770	-	-	-
<u>U.S. Dept. of Homeland Security</u>						
<i>Passed-through the N.C. Dept. of Public Safety:</i>						
<i>FY 2016 EMPG</i>						
FY 2016 EMPG	97.042		50,353	-	-	-
<i>Division of Emergency Management</i>						
<i>Hazard Mitigation Grants</i>						
Hazard Mitigation Grants	97.039		499,324	193,097	-	-
<i>Distaster Grants - Public Assistance</i>						
Distaster Grants - Public Assistance	97.036				-	-
Total U.S. Dept. of Homeland Security			549,677	193,097	-	-
<u>U.S. Dept. of Health and Human Services</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>						
<i>Preparedness (PHEP) Aligned Cooperative Agreements</i>						
Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	-	-	-
<i>COVID-19 -Hospital Preparedness Program (HPP) and Public Health Emergency</i>						
<i>Preparedness (PHEP) Aligned Cooperative Agreements</i>						
Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	-	-	-
<i>Public Health Emergency Preparedness</i>						
Public Health Emergency Preparedness	93.069		40,937	-	-	-
<i>Maternal and Child Health Federal Consolidated Programs</i>						
Maternal and Child Health Federal Consolidated Programs	93.110			-	-	-
<i>Project Grants and Cooperative Agreements</i>						
<i>for Tuberculosis Control Programs</i>						
for Tuberculosis Control Programs	93.116		26,202	-	-	-
<i>Family Planning Services</i>						
Family Planning Services	93.217		40,797	-	-	-
<i>Immunization Cooperation Agreements</i>						
Immunization Cooperation Agreements	93.268		234,782	-	-	-
<i>Epidemiology &amp; Laboratory Capacity for Infectious Diseases (ELC)</i>						
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323		246,316	-	-	-
<i>COVID-19 - Public Health Emergency Response:</i>						
<i>Cooperative Agreement for Emergency Response:</i>						
<i>Public Health Crisis Response</i>						
Public Health Crisis Response	93.354		35,246			
<i>Department Response to Public Health or Healthcare Crises</i>						
Department Response to Public Health or Healthcare Crises	93.391		12,088			
<i>Well-Integrated Screening &amp; Eval. for Women Across Nation (Wisewomen)</i>						
Well-Integrated Screening & Eval. for Women Across Nation (Wisewomen)	93.436		2,810	-	-	-
<i>Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</i>						
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-			
<i>Cancer Prevention and Control Programs for State, Territorial and</i>						
Cancer Prevention and Control Programs for State, Territorial and	93.898		7,800	-	-	-
<i>Sexually Transmitted Diseases Prevention &amp; Control Grants</i>						
Sexually Transmitted Diseases Prevention & Control Grants	93.977		15	-	-	-
<i>Preventive Health and Health Services Block Grant</i>						
Preventive Health and Health Services Block Grant	93.991		30,608	-	-	-
<i>Maternal and Child Health Services Block Grant</i>						
Maternal and Child Health Services Block Grant	93.994		298,257	205,463	-	-

**SAMPSON COUNTY, NORTH CAROLINA**  
Schedule of Expenditures of Federal and State Awards (Continued)  
For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; Human Services (Continued)</u>						
<u>Administration on Aging</u>						
<i>Passed-through the Mid-Carolina Council of Govts:</i>						
Division of Aging and Adult Services						
<u>Aging Cluster</u>						
Congregate Nutr. & Home Del. Meal	93.045		89,535	-	-	9,948
Access Services	93.044		22,492	-	-	2,500
In-Home & Support Services	93.044		339,741	-	-	37,749
Total Aging Cluster			451,768	-	-	50,197
<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		514,571	36,153	-	474,689
Title IV-E Adoption Assistance - Administration	93.659		7,010	-	-	7,010
Adoption/Foster Care				-	-	
Total Foster Care and Adoption Programs Cluster (Note 3)			521,581	36,153	-	481,699
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>						
TANF - Work First	93.558		644,112	-	-	457,825
Division of Public Health:						
TANF - Work First	93.558		10,922	-	-	-
Total TANF Cluster			655,034	-	-	457,825
Family Preservation	93.556		39,244	-	-	-
AFDC Payments	93.560		(6)	(2)	-	(2)
Child Support Enforcement	93.563		747,746	-	-	385,203
Refugee and Entrant Assistance - State Administered Prog. - Adm	93.566		522	-	-	-
Refugee and Entrant Assistance - Payments	93.566		(25)	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568		93,150	-	-	-
Energy Assistance Payments	93.568		741,552	-	-	-
Covid	93.568		29,853	-	-	-
CAA	93.568		13,582	-	-	-
ARPA	93.568		513,427	-	-	-
Low income	93.568		43,278	-	-	-
Crisis Intervention Program	93.568		27,324	-	-	-
Total Low-Income Home Energy Assistance			1,462,166	-	-	-
Low-Income Energy Assistance Program COVID-19:						
Administration				-	-	-
Energy Assistance Payments				-	-	-
Total Low-Income Energy Assistance Program COVID-19			-	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program						
- Permanency Planning - Families for Kids	93.645		21,560	-	-	7,186
SSBG - Other Service and Training	93.667		344,847	1,666	-	109,060
John H. Cafée Foster Care Program for Successful Transition to Adulthood	93.674		12,690	3,172	-	-
Subsidized Child Care						
<u>Child Care Development Fund Cluster:</u>						
Division of Social Services:						
Child Care Development Fund-Administration	93.596		114,607	-	-	-
Total Child Care Fund Cluster			114,607	-	-	-
Division of Child Development:						
Smart Start			-	-	-	-
State Appropriations			-	-	-	-
TANF - MOE			-	-	-	-
Total Subsidized Child Care Cluster			114,607	-	-	-
Division of Social Services:						
Administration:						
Medical Assistance Program	93.778		2,248,618	8,509	-	949,695
Total Medical Assistance Program			2,248,618	8,509	-	949,695

**SAMPSON COUNTY, NORTH CAROLINA**  
Schedule of Expenditures of Federal and State Awards (Continued)  
For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>U.S. Department of Health &amp; Human Services (Continued)</u>						
<u>Administration for Children and Families (Continued)</u>						
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>						
Division of Social Services:						
Administration:						
State Children's Insurance Program - N.C. Health Choice	93.767		46,264	2,819	-	7,593
Total State Children's Insurance Program - N.C. Health Choice			46,264	2,819	-	7,593
Total U.S. Dept. of Health and Human Services			7,642,474	257,780	-	2,448,456
Total Federal Awards			12,387,953	450,877	-	3,128,351
<b>State Awards:</b>						
<u>N.C. Dept. of Health and Human Services</u>						
Division of Social Services:						
CWS Adopt Subsidy and vendor			-	62,925	-	13,748
ST Child Welfare/CPS/CS LD			-	31,403	-	-
County Funded Programs			-	-	-	1,690,482
APS/CPS Care COVID-19			-	-	-	-
Energy Assistance			-	(427)	-	-
AFDC Incentive			-	-	-	-
Direct Benefit Payments			-	-	-	-
SAA/SAD HB 1043/1105			-	-	-	-
F/C at Risk Maximization			-	508	-	180
SFHF Maximization			-	226,131	-	191,986
State Foster Home			-	101,296	-	92,071
Extended FC >20 Stipend			-	10,932	-	-
W-B EFT Chaf INDEP LIV			-	89,748	-	-
SC/SA Domiciliary care			-	352,067	-	352,058
FC Stipend			-	38,400	-	-
Total Division of Social Services			-	912,983	-	2,340,525
Division of Public Health:						
PH Capacity Building			-	130,364	-	-
Public Health Nursing			-	1,200	-	-
Aid to Counties			-	-	-	-
General Communicable Disease Control			-	3,659	-	-
Breast and Cervical Cancer			-	4,225	-	-
Healthy Communities			-	3,746	-	-
Child Health			-	1,969	-	-
Family Planning - State			-	36,713	-	-
Maternal Health			-	59,611	-	-
HIV/STD State			-	1,901	-	-
Gonorrhea Partner Services			-	-	-	-
Pregnancy Care Management			-	-	-	-
STD Drugs			-	-	-	-
School Nurse Funding Initiative			-	400,000	-	-
TB Control			-	62,434	-	-
Food and Lodging Fees			-	9,445	-	-
Women's Health Service Fund			-	9,269	-	-
Total Division of Public Health			-	724,536	-	-
Division of Aging and Adult Services:						
Garland Senior Center			-	14,020	-	-
Family Caregiver Support Program			-	3,782	-	-
Total Division of Aging and Adult Services			-	17,802	-	-
Total N. C. Department of Health and Human Services			-	1,655,321	-	2,340,525

**SAMPSON COUNTY, NORTH CAROLINA**  
Schedule of Expenditures of Federal and State Awards (Continued)  
For the Year Ended June 30, 2022

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund - Lottery Proceeds			-		-	-
Total N.C. Dept. of Public Instruction			-	-	-	-
<u>N.C. Department of Environmental Quality</u>						
Johnson Co. Interconnection			-	2,036,592	-	-
Production Well and Treatment System			-	700,591	-	-
Total N. C. Department of Environmental Quality			-	2,737,183	-	-
<u>N.C. Housing Finance Agency</u>						
Essential Single Family Rehab. Loan Pool		ESFRPL1724	-	-	-	-
Essential Single Family Rehab. Loan Disaster Recovery		ESFRPLPDR28	-	-	-	-
Urgent Home Repair Program			-	62,960	-	-
Total N. C. Housing Finance Agency			-	62,960	-	-
<u>N.C. Department of Public Safety</u>						
DPS Disaster Recovery Act Housing			-	1,083	-	-
State Acquisition Relocation Fund			-	-	-	-
Division of Juvenile Justice & Delinquency Prevention						
Juvenile Justice Crime Prevention Council Programs:						
Administration			-	10,743	-	-
Teen Court & Restitution			-	80,354	-	-
Youth Inspire Program			-	34,313	-	-
Mediation in Schools Program			-	68,782	-	-
Temporary Shelter Program			-	-	-	-
Juvenile Innovations Program			-	7,700	-	-
Total N.C. Dept. of Public Safety			-	202,975	-	-
<u>N.C. Department of Cultural Resources</u>						
Division of State Library						
State Aid to Public Libraries			-	115,764	-	624,856
<u>N.C. 911 Board</u>						
Construction of Primary PSAP			-	3,165,938	-	-
<u>N.C. Office of State Budget and Management</u>						
Construction of Emergency Management Center			-	1,848,852	-	-
Emergency Mgmt Warehouse Const.				34,778		
Cap. Improvements				50,000		
Sheriff Dept. Warehouse Const.				16,667		
<u>N.C. Department of Insurance</u>						
Seniors Health Insurance Information Program			-	70	-	-
<u>N.C. Dept. of Transportation</u>						
Transit Development Program (Capital and Noncapital)		DOT-11	-	8,338	-	-
Rural Capital Program		DOT-14	-	4,604	-	-
Airport Program		DOT-8	-	86,178	-	-
Rural Operating Assistance Program (ROAP) Cluster						
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	195,229	-	-
- ROAP Rural General Public Program		DOT-16CL	-	-	-	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	-	-	-
Total ROAP Cluster			-	195,229	-	-
Total N.C. Dept. of Transportation			-	294,349	-	-
Total State Awards			-	10,184,857	-	2,965,381
Total Federal and State Awards			12,387,953	10,635,734	-	6,093,732

**SAMPSON COUNTY, NORTH CAROLINA**

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

**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, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of 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	\$ 1,596,552	\$ -
Supplemental Nutrition Assistance Program	10.551	37,938,711	-
Temporary Assistance for Needy Families	93.558	312,711	854
Adoption Assistance	93.659	478,749	105,662
Foster Care - Title IV-E	93.658	563,282	131,602
Medical Assistance Program	93.778	112,913,716	42,402,169
Children's Health Insurance Program	93.767	1,328,300	298,032
Child Welfare Services Adoption		-	62,925
State/County Special Assistance Program		-	352,067