

ROBESON COUNTY, NORTH CAROLINA

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2015



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Introductory Section

**Robeson County, North Carolina
701 North Elm Street
Lumberton, North Carolina 28358**

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

December 30, 2015

To the Honorable Jerry Stephens, Chairman
Members of the Board of Commission, and
Citizens of the County of Robeson

The Comprehensive Annual Financial Report of the County of Robeson, North Carolina for the fiscal year ended June 30, 2015 is presented herewith for your review. This report is presented by the management of the County of Robeson, which is responsible for the completeness and reliability of the information included in this report.

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

The County's financial position and results of operations reported in the government-side and fund financial statements and notes to the financial statements have been audited by the independent, certified public accounting firm of W Greene PLLC. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended June 30, 2015 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based on the audit, that

there was reasonable basis for rendering an unqualified opinion that the county's basic financial statements for the year ended June 30, 2015 were presented in conformity with generally accepted accounting principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

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

Description of the County

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

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

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

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

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

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

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

There are 26 county parks and numerous city parks scattered around the county. These parks have baseball and softball fields, soccer and football fields, tennis courts, greenways, picnic shelters and a swimming pool. There are seven public libraries in the county providing a number of services. Nearly every town has a festival, Christmas parade and many other activities.

Robeson County is proud of the Morehead Scholars and Park Scholars who have come from our public schools. We are also very proud to be the home of Robeson Community College and the University of North Carolina at Pembroke, two of the best bargains in the nation for quality higher education. St. Andrews College in Laurinburg is 35 minutes from Lumberton, as is Fayetteville State University in Fayetteville.

Medical facilities include Southeastern Health, Department of Veteran Affairs Clinic and East Carolina University opened a new dental school clinic in 2014. During 2015 Southeastern Health Park opened its new outpatient facility which includes the ambulatory surgical center as well as a comprehensive orthopedic center, gastroenterology center, pre-admission testing, anesthesia/pain management center, outpatient rehabilitation and retail space.

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

PROFILE OF THE GOVERNMENT

The county operates under a Commission Manager form of government. The Commissioners are the policy-making and legislative body of county government and includes eight commission members. One commission member is elected from each of the county's eight districts. Members serve four year staggered terms. The chairman is elected to serve a one year term. The Chairman is the presiding officer of the commissioners.

The County Manager is appointed by the commissioners as the Chief Executive Officer and is responsible for carrying out the policies and ordinances of the commissioners. The Manager appoints department directors to assist with the administration of the daily operations and programs of the county.

The County of Robeson provides a number of services for its citizens including: Sheriff's Office, 911 Communications, Water Department, Fire Marshal, Parks & Recreation, Health, Social Services, EMS, and Planning and Zoning. The county operates several enterprise funds, including water and solid waste.

ECONOMIC CONDITION AND OUTLOOK

Robeson County and the surrounding region are facing many of the same challenges from the current recession as the rest of the county.

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

Industrial recruitment is handled by the county's Economic Development Office. For 2014-2015, companies have invested approximately 1,700 jobs for Robeson County including Multiple Solar Energy projects (Fairmont, Maxton, Rowland, Shannon and Lumberton \$20 million invested), Cape Fear Arsenal (\$15.5 million and 150 jobs), Graphic Packaging (\$17 million and 65 jobs), MBM Manufacturing (500K and 25 jobs), Quickie Manufacturing (\$1.7 million and 10 jobs), Campbell Soup (\$26 million and 26 jobs), Capel Rug (\$1 million and 25 jobs), United States Cold Storage (\$5.5 million and 10 jobs), Johnson Brothers Asphalt (\$5.5 million and 30 jobs), Dominion Gas Pipeline (\$5 million) East Carolina University School of Dentistry (6 jobs), Southeastern Community and Family Services (40 jobs), Mountaire Farms(\$8 million), Trinity Foods (\$16 million and 150 jobs) and Sanderson Farms (\$115 million and 1,100 jobs).

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

The unemployment rate is 8.2% for 2015 which has dropped significantly from the previous year.

The county provides a landfill off N.C. Highway 20 about four miles east of St. Pauls. Life in the landfill is currently about 60 years. Compaction stations and container sites are strategically located around the county to serve rural residents. There are two generators which are powered by methane gas from the landfill. The electricity generated is sold to local utility companies. In addition the Dominion Natural Gas Pipeline provides manufacturing plants and vendors immediate access to natural gas resources.

High growth areas continue to be the I-95 corridor for commercial projects and the north end of the county for residential. Pembroke has also seen a huge increase in growth because of increased enrollment at UNC-P.

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

We continued to see a significant improvement of the 911 Communications department under the county manager with the cities of Red Springs and Fairmont joining our 911 Center in 2013. Improvements are needed to help our firefighters; paramedics and law enforcement officers provide a higher level of service. The new Emergency Operations Center (EOC) opened its doors in 2011 fully staffed and operational. The new facility houses Communications, Emergency Services and an EOC in one safe location. The "One" Stop County Facility which was comprised from the former Department of Social Services building houses: Planning, Inspections, Environmental Health, Tax, Juvenile and Guardian Ad-Litem. The new Board of Elections office opened in 2014 which also houses Juvenile Court Services.

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

FINANCIAL INFORMATION

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

Internal Controls: Unreserved, undesignated fund balance available in the general fund (19.45% of total general fund expenditures) falls within the policy guidelines set by the Board for budgetary and planning purposes. The county will continue to evaluate expenditure levels and maximize revenue sources to increase this undesignated portion. There has also been an evaluation of current healthcare expenditures in relation to post employment benefits. Various policy changes have been implemented to reduce the amount of funding required for post employment benefits that will have a direct impact on the county's financials.

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Robeson County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015. This was the second year the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance and administration department. We wish to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the manager and the governing body for their unfailing support for maintaining the highest standards of professionalism in the management of Robeson County's finances.

Respectfully submitted,

Ricky Harris
County Manager

Kellie Hunt Blue
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Robeson County
North Carolina**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

Executive Director/CEO

**ROBESON COUNTY
NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS**



**Noah Woods
Chairman
District 4**



**Tom Taylor
Vice Chairman
District 7**



**Jerry Stephens
District 1**



**Berlester Campbell
District 2**



**Roger Oxendine
District 3**



**Raymond Cummings
District 5**

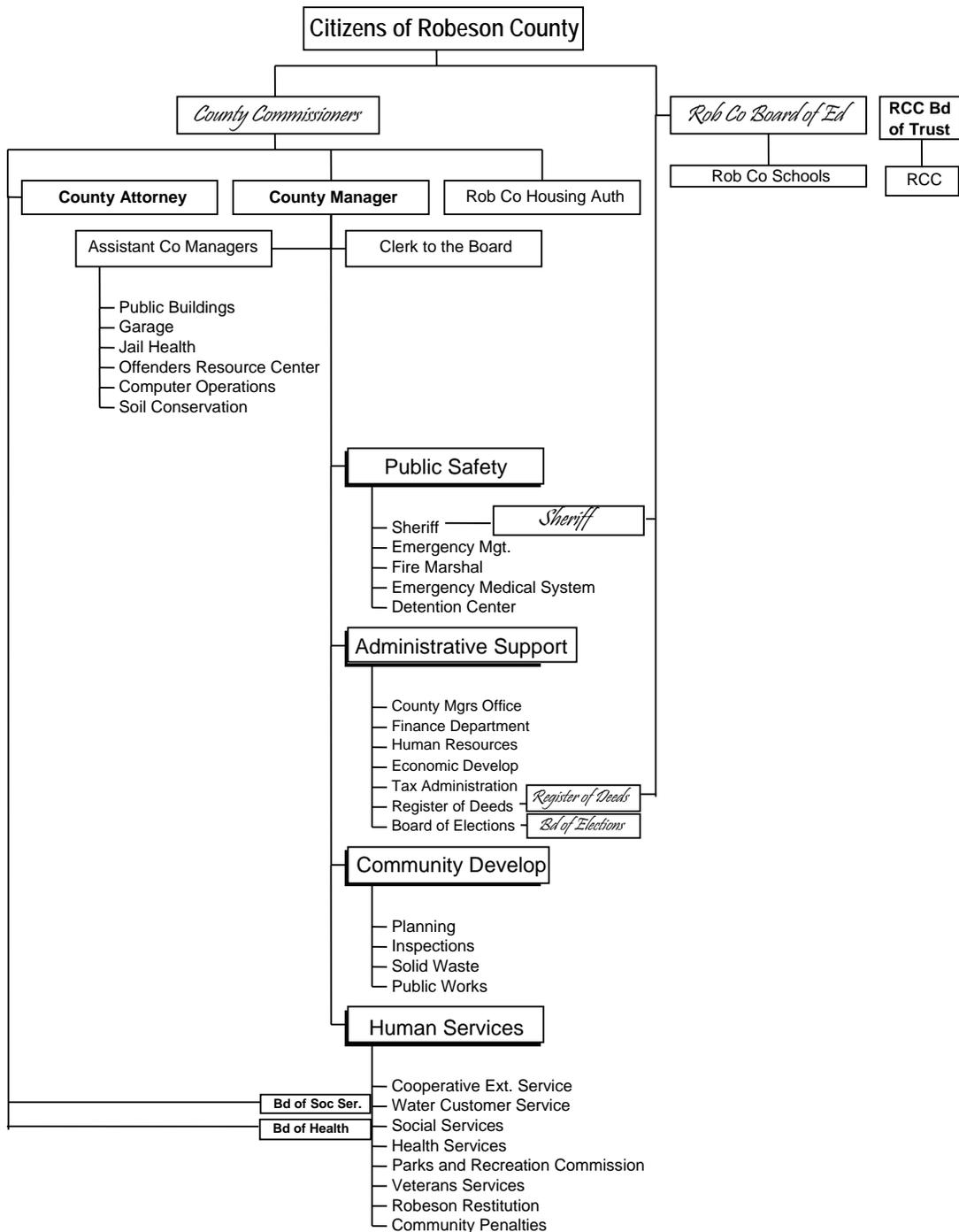


**David Edge
District 6**



**Lance Herndon
District 8**

Robeson County Government Organizational Structure



Financial Section

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina as of June 30, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Robeson County, North Carolina. The introductory information, combining and individual nonmajor fund financial statements, budgetary schedules, other schedules, and statistical section as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Implementation Act* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2015 on our consideration of Robeson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robeson County's internal control over financial reporting and compliance.

W GREENE PLLC

Whiteville, North Carolina
December 30, 2015

Management's Discussion and Analysis

As management of Robeson County, we offer readers of Robeson County's financial statements this narrative overview and analysis of the financial activities of Robeson County for the fiscal year ended June 30, 2015. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

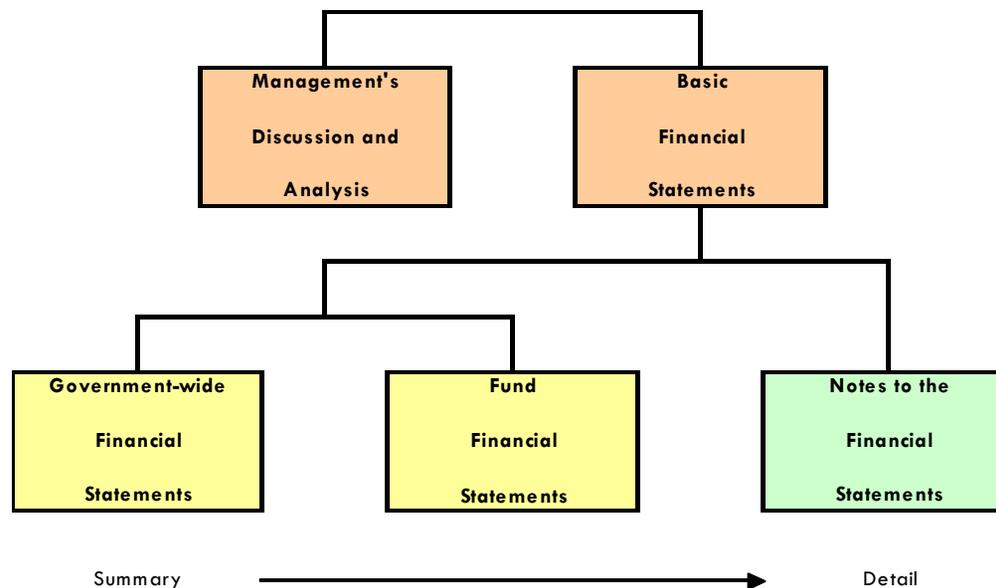
- The assets and deferred outflows of resources of Robeson County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$66,019,833 (net position).
- The government's total net position increased by \$3,867,757 primarily due to increases in the governmental activities net position.
- As of the close of the current fiscal year, Robeson County's governmental funds reported combined ending fund balances of \$36,160,695 an increase of \$1,342,597 in comparison with the prior year.
- At the end of the current fiscal year, fund balance available for the General Fund was \$23,215,521, or 19.45 percent of total general fund expenditures for the fiscal year.
- Robeson County's total debt decreased by \$3,112,263 during the current fiscal year.

Overview of the Financial Statements

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

Required Components of Annual Financial Report

Figure 1



Management's Discussion and Analysis (Continued)

Basic Financial Statements

The first two statements (pages 34 through 39) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (pages 40 through 57) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

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 total liabilities. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as general government, public safety, human services, and education. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These include water, solid waste, and housing offered by Robeson County. The final category is the component unit. Although legally separate from the County, the Robeson County Public Library is important to the County because the County exercises control over the Board by appointing its members.

The government-wide financial statements are on pages 34 through 39 of this report.

Fund Financial Statements

The fund financial statements (see Figure 2) provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Robeson County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Robeson County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Management's Discussion and Analysis (Continued)

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

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

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

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

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 58 through 105 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Robeson County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 108 of this report.

Management’s Discussion and Analysis (Continued)

Government-Wide Financial Analysis

Robeson County's Net Position

Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 56,494,704	\$ 53,440,294	\$ 13,791,617	\$ 15,510,786	\$ 70,286,321	\$ 68,951,080
Capital assets	36,315,715	35,302,084	45,596,528	43,201,523	81,912,243	78,503,607
Deferred outflows of resources	2,962,437	-	326,795	96,977	3,289,232	96,977
Total assets and deferred outflows of resources	95,772,856	88,742,378	59,714,940	58,809,286	155,487,796	147,551,664
Long-term liabilities outstanding	43,407,373	44,738,565	28,015,119	26,650,424	71,422,492	71,388,989
Other liabilities	4,447,375	5,667,574	2,493,127	2,135,498	6,940,502	7,803,072
Deferred inflows of resources	10,289,743	51,146	815,226	-	11,104,969	51,146
Total liabilities and deferred inflows of resources	58,144,491	50,457,285	31,323,472	28,785,922	89,467,963	79,243,207
Net position:						
Net investment in capital assets	14,784,671	13,865,287	29,296,086	26,018,980	44,080,757	39,884,267
Restricted	13,658,563	16,466,817	-	-	13,658,563	16,466,817
Unrestricted	9,185,131	7,952,989	(904,618)	4,004,384	8,280,513	11,957,373
Total net position	\$ 37,628,365	\$ 38,285,093	\$ 28,391,468	\$ 30,023,364	\$ 66,019,833	\$ 68,308,457

As noted earlier, net position may serve over time as one useful indicator of a government’s financial condition. The assets of Robeson County exceeded liabilities by \$66,019,833 as of June 30, 2015. The County’s net position increased by \$3,867,757 for the fiscal year ended June 30, 2015. However, the largest portion (66.8%) reflects the County’s investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt still outstanding that was issued to acquire those items. Robeson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Robeson County’s investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Robeson County’s net position \$13,658,563 (20.69%) represents resources that are subject to external restrictions on how they may be used. The remaining balance (12.5%) or \$8,280,513 is unrestricted.

Robeson County's Changes in Net Position

Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 11,687,400	\$ 10,937,702	\$ 19,667,664	\$ 18,389,315	\$ 31,355,064	\$ 29,327,017
Operating grants and contributions	33,582,608	33,736,878	855,100	1,792,493	34,437,708	35,529,371
Capital grants and contributions	-	-	10,553	352,063	10,553	352,063
General Revenues						
Property taxes	52,369,793	54,026,910	-	-	52,369,793	54,026,910
Local Option Sales Taxes	19,965,920	17,878,321	-	-	19,965,920	17,878,321
Other taxes	127,535	162,870	311,012	280,970	438,547	443,840
Other	7,538,036	4,220,489	265,382	135,309	7,803,418	4,355,798
Total revenues	125,271,292	120,963,170	21,109,711	20,950,150	146,381,003	141,913,320
Expenses:						
General Government	13,886,998	14,436,505	-	-	13,886,998	14,436,505
Public Safety	29,874,386	31,147,894	-	-	29,874,386	31,147,894
Economic and Physical Development	1,197,462	2,586,958	-	-	1,197,462	2,586,958
Human Services	56,565,997	60,426,293	-	-	56,565,997	60,426,293
Cultural and Recreation	2,020,121	1,831,235	-	-	2,020,121	1,831,235
Education	14,435,989	16,635,830	-	-	14,435,989	16,635,830
Interest on Long-Term Debt	1,522,181	1,659,559	-	-	1,522,181	1,659,559
Water	-	-	11,619,848	11,681,395	11,619,848	11,681,395
Solid Waste	-	-	9,271,645	1,098,957	9,271,645	1,098,957
Housing	-	-	2,118,619	2,301,891	2,118,619	2,301,891
Loss on Abandoned Assets	-	-	-	-	-	-
Total expenses	119,503,134	128,724,274	23,010,112	15,082,243	142,513,246	143,806,517
Increase(Decrease) in net position before transfers	5,768,158	(7,761,104)	(1,900,401)	5,867,907	3,867,757	(1,893,197)
Transfers	-	-	-	-	-	-
Change in net position	5,768,158	(7,761,104)	(1,900,401)	5,867,907	3,867,757	(1,893,197)
Net position, July 1	38,285,093	46,046,197	30,023,364	24,155,457	68,308,457	70,201,654
Restatement	(6,424,886)	-	268,505	-	(6,156,381)	-
Net Position, July 1, Restated	31,860,207	46,046,197	30,291,869	24,155,457	62,152,076	70,201,654
Net position, June 30	\$ 37,628,365	\$ 38,285,093	\$ 28,391,468	\$ 30,023,364	\$ 66,019,833	\$ 68,308,457

Management's Discussion and Analysis (Continued)

Governmental activities: Governmental activities increased the County's net position by \$5,768,158.

Business-type activities: Business-type activities decreased Robeson County's net position by \$1,900,401.

Financial Analysis of the County's Funds

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

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

The general fund is the chief operating fund of Robeson County. At the end of the current fiscal year, Robeson County's fund balance available in the General Fund was \$23,215,521, while total fund balance reached \$33,309,164. The County currently has an available fund balance of 19.45% of general fund expenditures, while total fund balance represents 30.29% of that same amount.

At June 30, 2015, the governmental funds of Robeson County reported a combined fund balance of \$36,160,695, a 1.05 percent increase from last year. Included in this change in fund balance is an increase in fund balance in the General Fund, and a decrease in fund balance in the Capital Project Funds. The majority of this increase in the General Fund can be attributed to an increase in governmental revenues.

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

Revenues were more than the budgeted amounts primarily because of an increase in State shared revenues that the County originally had not expected to receive. However, expenditures were held below budget and the County was able to comply with its budgetary requirements.

Proprietary Funds. Robeson County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the business-type activities at the end of the fiscal year amounted to negative \$904,618. Other factors concerning the finances of these funds have already been addressed in the discussion of Robeson County's business-type activities.

Management’s Discussion and Analysis (Continued)

Capital Asset and Debt Administration

Capital assets. Robeson County’s investment in capital assets for its governmental and business–type activities as of June 30, 2015, totals \$81,912,243 (net of accumulated depreciation). These assets include buildings, land, and equipment.

Robeson County's Capital Assets

Figure 4

(Net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 2,837,660	\$ 2,837,660	\$ 2,879,804	\$ 2,406,723	\$ 5,717,464	\$ 5,244,383
Buildings	31,702,075	31,531,034	2,387,419	3,040,131	34,089,494	34,571,165
Equipment and Vehicles	1,775,980	933,390	2,388,569	1,290,225	4,164,549	2,223,615
Construction in Progress	-	-	122,589	122,589	122,589	122,589
Infrastructure	-	-	-	-	-	-
Plant and Distribution Systems	-	-	37,818,147	36,341,855	37,818,147	36,341,855
Total	\$ 36,315,715	\$ 35,302,084	\$ 45,596,528	\$ 43,201,523	\$ 81,912,243	\$ 78,503,607

Additional information on the County’s capital assets can be found in Note I of the Basic Financial Statements.

Management’s Discussion and Analysis (Continued)

Long-term Debt. As of June 30, 2015, Robeson County had total long-term debt outstanding of \$45,198,352. Of this, 36.1% is debt backed by the full faith and credit of Robeson County.

Robeson County's Outstanding Debt,
Installment Purchases and Capital Leases

Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Installment purchases	\$ 21,531,044	\$ 23,059,600	\$ -	\$ -	\$ 21,531,044	\$ 23,059,600
General Obligation Debt	-	-	16,300,442	17,182,543	16,300,442	17,182,543
Qualified School Construction Bonds	4,566,864	5,001,804	-	-	4,566,864	5,001,804
Qualified Zone Academy Bonds	2,800,002	3,066,668	-	-	2,800,002	3,066,668
Total	\$ 28,897,910	\$ 31,128,072	\$ 16,300,442	\$ 17,182,543	\$ 45,198,352	\$ 48,310,615

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government’s boundaries. The legal debt margin for Robeson County is \$495,465,158. Robeson County does not have any authorized but un-issued debt at June 30, 2015.

Additional information regarding Robeson County’s long-term debt can be found in Note II beginning on page 94 of this report.

Budget Highlights for the Fiscal Year Ending June 30, 2016

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

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

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

Management's Discussion and Analysis (Continued)

Requests for Information

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

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Finance Director
701 North Elm Street
Lumberton, NC 28358
Telephone: (910) 671-3029
Fax: (910) 671-3010
Email: kellie.blue@co.roberson.nc.us



Basic Financial Statements

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position
June 30, 2015

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and Investments	\$ 24,590,048	\$ 9,172,575	\$ 33,762,623	\$ 366,260
Restricted Cash and Cash Equivalents	3,529,277	-	3,529,277	172,816
Accounts Receivables (Net):	18,019,762	2,855,978	20,875,740	-
Prepaid Insurance	-	35,837	35,837	-
Due from Other Funds	(709,390)	709,390	-	-
Due from Other Governments	6,701,344	627,206	7,328,550	-
Inventory	-	50,269	50,269	-
Net Pension Asset	4,363,663	340,362	4,704,025	36,269
Capital Assets				
Land, Nondepreciable Improvements, and Construction in Progress	2,837,660	3,002,393	5,840,053	14,230
Other Capital Assets, Net of Depreciation	33,478,055	42,594,135	76,072,190	234,373
Total Capital Assets	36,315,715	45,596,528	81,912,243	248,603
Total Assets	92,810,419	59,388,145	152,198,564	823,948
DEFERRED OUTFLOWS OF RESOURCES				
Contributions to Pension Plan in Current Fiscal Year	2,856,124	229,508	3,085,632	31,258
Pension Deferrals	106,313	7,237	113,550	-
Deferred Refunding Bond Issuance Costs	-	90,050	90,050	-
Total Deferred Outflows of Resources	\$ 2,962,437	\$ 326,795	\$ 3,289,232	\$ 31,258

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
June 30, 2015

	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 1,796,495	\$ 265,634	\$ 2,062,129	\$ 5,218
Unearned Revenue	-	5,287	5,287	-
Customer Deposits	-	957,688	957,688	-
Noncurrent Liabilities:				
Due Within One year	2,650,880	1,264,518	3,915,398	-
Due in More Than One year	43,407,373	28,015,119	71,422,492	40,919
Total Liabilities	47,854,748	30,508,246	78,362,994	46,137
DEFERRED INFLOWS OF RESOURCES				
Pension Deferrals	10,206,609	815,226	11,021,835	89,305
Prepaid Taxes	83,134	-	83,134	-
Total Deferred Inflows of Resources	10,289,743	815,226	11,104,969	89,305
NET POSITION				
Net Investment in Capital Assets	14,784,671	29,296,086	44,080,757	248,603
Restricted for:				
Stabilization by State Statute	10,093,643	-	10,093,643	-
Genealogy	-	-	-	33,462
Books	-	-	-	85,329
Capital Funds	-	-	-	54,025
School Capital Outlay	1,323,415	-	1,323,415	-
Public Buildings	-	-	-	-
E-911	2,241,505	-	2,241,505	-
Unrestricted	9,185,131	(904,618)	8,280,513	298,345
Total Net Position	\$ 37,628,365	\$ 28,391,468	\$ 66,019,833	\$ 719,764

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 13,886,998	\$ 322,716	\$ -	\$ -
Public Safety	29,874,386	10,910,438	-	-
Economic and Physical Development	1,197,462	-	-	-
Human Services	56,565,997	-	33,582,608	-
Cultural and Recreation	2,020,121	454,246	-	-
Education	14,435,989	-	-	-
Interest on Long-Term Debt	1,522,181	-	-	-
Total Governmental Activities	119,503,134	11,687,400	33,582,608	-
Business-Type Activities:				
Water	11,619,848	11,331,025	-	-
Solid Waste	9,271,645	7,643,683	-	-
Housing	2,118,619	692,956	855,100	10,553
Total Business-Type Activities	23,010,112	19,667,664	855,100	10,553
Total Primary Government	142,513,246	31,355,064	34,437,708	10,553

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities
For The Year Ended June 30, 2015

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Primary Government:				
Governmental Activities:				
General Government	\$ (13,564,282)	\$ -	\$ (13,564,282)	\$ -
Public Safety	(18,963,948)	-	(18,963,948)	-
Economic and Physical Development	(1,197,462)	-	(1,197,462)	-
Human Services	(22,983,389)	-	(22,983,389)	-
Cultural and Recreation	(1,565,875)	-	(1,565,875)	-
Education	(14,435,989)	-	(14,435,989)	-
Interest on Long-Term Debt	(1,522,181)	-	(1,522,181)	-
Total Governmental Activities	(74,233,126)	-	(74,233,126)	-
Business-Type Activities:				
Water	-	(288,823)	(288,823)	-
Solid Waste	-	(1,627,962)	(1,627,962)	-
Housing	-	(560,010)	(560,010)	-
Total Business-Type Activities	-	(2,476,795)	(2,476,795)	-
Total Primary Government	(74,233,126)	(2,476,795)	(76,709,921)	-

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

ROBESON COUNTY, NORTH CAROLINA
 Statement of Activities (Continued)
 For The Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units:				
Library	\$ 1,192,547	\$ 21,459	\$ 1,068,378	\$ -
Total Component Units	\$ 1,192,547	\$ 21,459	\$ 1,068,378	\$ -

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Activities (Continued)
For The Year Ended June 30, 2015

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets			
	Primary Government			Robeson County Public Library
	Governmental Activities	Business-Type Activities	Total	
Component Units:				
Library	\$ -	\$ -	\$ -	\$ (102,710)
Total Component Units	-	-	-	(102,710)
General Revenues:				
Property Taxes, Levied for General Purpose	52,369,793	-	52,369,793	-
Local Option Sales Tax	19,965,920	-	19,965,920	-
Other Taxes and Licenses	127,535	311,012	438,547	-
Investment Earnings	99,489	1,990	101,479	5
Miscellaneous	7,438,547	263,392	7,701,939	150,733
Transfers	-	-	-	-
Total General Revenues and Transfers	80,001,284	576,394	80,577,678	150,738
Change in Net Position	5,768,158	(1,900,401)	3,867,757	48,028
Net Position - Beginning of Year	38,285,093	30,023,364	68,308,457	722,726
Restatement	(6,424,886)	268,505	(6,156,381)	(50,990)
Net Position - Beginning of Year - Restated	31,860,207	30,291,869	62,152,076	671,736
Net Position - End of Year	\$ 37,628,365	\$ 28,391,468	\$ 66,019,833	\$ 719,764

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

ROBESON COUNTY, NORTH CAROLINA
 Balance Sheet
 Governmental Funds
 June 30, 2015

	<u>Major Funds</u>	<u>Non-Major</u>	
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 23,581,754	1,008,294	\$ 24,590,048
Restricted Cash	1,323,415	2,205,862	3,529,277
Receivables (Net):			
Ad Valorem Taxes	11,563,147	1,126,948	12,690,095
Interest	1,119,061	-	1,119,061
Other	2,308,881	-	2,308,881
Due from Other Governments	6,665,701	35,643	6,701,344
Total Assets	\$ 46,561,959	\$ 4,376,747	\$ 50,938,706

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

ROBESON COUNTY, NORTH CAROLINA
 Balance Sheet (Continued)
 Governmental Funds
 June 30, 2015

	<u>Major Funds</u>	<u>Non-Major</u>	<u>Total</u>
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Governmental Funds</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	\$ 897,124	\$ 398,268	\$ 1,295,392
Due to Other Funds	709,390	-	709,390
Total Liabilities	1,606,514	398,268	2,004,782
DEFERRED INFLOWS OF RESOURCES			
Prepaid Taxes	83,134	-	83,134
Property Taxes Receivable	11,563,147	1,126,948	12,690,095
Total Deferred Inflows of Resources	11,646,281	1,126,948	12,773,229
FUND BALANCES			
Restricted			
State Statute	10,093,643	-	10,093,643
School Capital Outlay	1,323,415	-	1,323,415
Public Buildings	-	-	-
E-911	-	2,241,505	2,241,505
Assigned			
Subsequent Year's Expenditures:			
Public Buildings	3,000,000	-	3,000,000
Public Buildings	-	610,026	610,026
Unassigned	18,892,106	-	18,892,106
Total Fund Balances	33,309,164	2,851,531	36,160,695
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 46,561,959	\$ 4,376,747	\$ 50,938,706

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

ROBESON COUNTY, NORTH CAROLINA
 Balance Sheet (Continued)
 Governmental Funds
 June 30, 2015

	<u>Total Governmental Funds</u>
<p>Amounts reported for governmental activities in the statement of position are different because:</p>	
Net fund balances - total governmental funds	\$ 36,160,695
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Gross capital assets at historical costs	\$ 64,623,418
Accumulated depreciation	<u>(28,307,703)</u>
	36,315,715
Net Pension Asset	<u>4,363,663</u>
Contributions to pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position	<u>2,856,124</u>
	4,363,663
Other long-term assets (accrued interest receivable from taxes) are not available to pay for current-period expenditures and therefore are unavailable in the funds.	<u>1,901,725</u>
	1,901,725
Deferred inflows of resources for taxes	<u>12,690,095</u>
	12,690,095
Pension Related Deferrals	<u>(10,100,296)</u>
	(10,100,296)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Accrued interest payable	(501,103)
Qualified school construction bonds	(4,566,864)
Qualified zone academy bonds	(2,800,002)
Installment notes	(21,531,044)
Compensated absences	(4,172,020)
Other postemployment benefits	(11,844,170)
Net pension obligation	<u>(1,144,153)</u>
	(46,559,356)
Net position of governmental activities	<u><u>\$ 37,628,365</u></u>

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	<u>Major Funds</u>	<u>Non-Major</u>	<u>Total</u>
	<u>General</u>	<u>Other</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Governmental</u>	<u>Funds</u>
		<u>Funds</u>	
Revenues			
Ad Valorem Taxes	\$ 48,373,711	\$ 4,090,913	\$ 52,464,624
Local Option Sales Taxes	19,965,920	-	19,965,920
Other Taxes and Licenses	127,535	-	127,535
Unrestricted Intergovernmental	322,716	-	322,716
Permits and Fees	860,617	-	860,617
Sales and Services	9,602,962	901,105	10,504,067
Restricted Intergovernmental	33,447,194	135,414	33,582,608
Investment Earnings	99,489	-	99,489
Miscellaneous	7,438,547	-	7,438,547
Total Revenues	120,238,691	5,127,432	125,366,123
Expenditures			
Current			
Governing Body	787,097	-	787,097
Administration	675,303	-	675,303
Personnel	305,272	-	305,272
Purchasing & Safety	36,527	-	36,527
Wellness	1,976,639	-	1,976,639
Finance	589,897	-	589,897
Computer Operations	397,910	-	397,910
Tax Administration	2,711,394	-	2,711,394
County Attorney	186,450	-	186,450
Court Facilities	518,976	-	518,976
Elections	425,006	-	425,006
Register of Deeds	412,035	-	412,035
Non Departmental	2,058,607	-	2,058,607
Central Garage	1,085,885	-	1,085,885
Public Buildings	1,465,714	135,414	1,601,128
Sheriff	9,648,648	-	9,648,648
Juvenile Outreach Program	613,931	-	613,931
Communications	1,294,946	-	1,294,946
Jail	6,185,748	-	6,185,748
Jail Health Services	1,402,655	-	1,402,655
Emergency Management	253,480	-	253,480

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

ROBESON COUNTY, NORTH CAROLINA

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

Governmental Funds

For the Year Ended June 30, 2015

	Major Funds	Non-Major	Total Governmental Funds
	General Fund	Other Governmental Funds	
Expenditures (Continued)			
Current			
Fire Marshall	\$ 194,638	\$ -	\$ 194,638
Inspections	354,267	-	354,267
Coroner	89,200	-	89,200
Emergency Medical Services	5,145,760	-	5,145,760
Animal Control	494,575	-	494,575
Planning Board	276,890	-	276,890
Development Commission	252,481	-	252,481
Cooperative Extension	431,421	-	431,421
Soil Conservation	103,312	-	103,312
General Health	10,177,402	-	10,177,402
Health Programs	1,283,887	-	1,283,887
Home Health	843,574	-	843,574
Social Services	35,526,058	-	35,526,058
Veteran Service Officer	107,687	-	107,687
Rob Restitution Program	73,664	-	73,664
Criminal Justice Partner Grant	592,457	-	592,457
Teen Court and Youth Services	134,947	-	134,947
Schools	14,435,989	-	14,435,989
SEATS	891,659	-	891,659
Parks & Recreation	909,251	-	909,251
Recreation Special	118,917	-	118,917
Special Appropriation	8,586,648	-	8,586,648
Fire Department(s)	-	4,090,913	4,090,913
E-911	-	209,463	209,463
Debt Service			
Principal	2,230,162	-	2,230,162
Interest	1,541,816	-	1,541,816
Capital Outlay			
Tax Administration	169,980	-	169,980
Sheriff	300,000	-	300,000
Jail	847,047	-	847,047
E-911	-	194,808	194,808

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2015

	<u>Major Funds</u>	<u>Non-Major</u>	
	<u>General</u>	<u>Other</u>	<u>Total</u>
	<u>Fund</u>	<u>Governmental</u>	<u>Governmental</u>
		<u>Funds</u>	<u>Funds</u>
Expenditures (Continued)			
Capital Outlay			
Fire Marshall	\$ 26,330	\$ -	\$ 26,330
Emergency Medical Services	145,237	-	145,237
Cooperative Extension	27,849	-	27,849
General Health	47,703	-	47,703
Total Expenditures	<u>119,392,928</u>	<u>4,630,598</u>	<u>124,023,526</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>845,763</u>	<u>496,834</u>	<u>1,342,597</u>
Other Financing Sources (Uses)			
Transfers from Other Funds	1,654,978	-	1,654,978
Transfers to Other Funds	-	(1,654,978)	(1,654,978)
Installment Purchase Obligations	-	-	-
Total Other Financing Sources (Uses)	<u>1,654,978</u>	<u>(1,654,978)</u>	<u>-</u>
Net Change in Fund Balance	<u>2,500,741</u>	<u>(1,158,144)</u>	<u>1,342,597</u>
Fund Balance - Beginning of Year	31,776,148	4,009,675	35,785,823
Prior Period Adjustment	(967,725)	-	(967,725)
Fund Balance - Beginning of Year, Restated	<u>30,808,423</u>	<u>4,009,675</u>	<u>34,818,098</u>
Fund Balance - End of Year	<u>\$ 33,309,164</u>	<u>\$ 2,851,531</u>	<u>\$ 36,160,695</u>

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2015

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

Net changes in fund balances - total governmental funds	\$	1,342,597
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures which were capitalized	\$ 1,758,954	
Depreciation expense	<u>(745,323)</u>	1,013,631

Contributions to pension plan in the current fiscal year are not included on the Statement of Activities	<u>2,856,124</u>	2,856,124
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Change in deferred revenue for tax revenues	13,182	
Interest earned on ad valorem taxes	<u>(96,438)</u>	(83,256)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Decrease in accrued interest payable	17,093	
Debt issuance	-	
Debt retirement	<u>2,230,162</u>	2,247,255

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences	91,624	
Other postemployment benefits	(1,242,457)	
Net pension obligation	(168,855)	
Pension Expense	<u>(288,505)</u>	(1,608,193)

Total changes in net position of governmental activities	<u>\$</u>	<u>5,768,158</u>
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The notes to the financial statements are an integral part of this statement.

ROBESON COUNTY, NORTH CAROLINA

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2015

	General Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad Valorem Taxes	\$ 46,751,000	\$ 46,751,000	\$ 48,373,711	\$ 1,622,711
Local Option Sales Taxes	18,550,000	18,550,000	19,965,920	1,415,920
Other Taxes and Licenses	-	115,000	127,535	12,535
Unrestricted Intergovernmental	-	20,500	322,716	302,216
Permits and Fees	7,649,410	717,100	860,617	143,517
Sales and Services	3,389,070	8,700,813	9,602,962	902,149
Restricted Intergovernmental	35,215,931	37,987,776	33,447,194	(4,540,582)
Investment Earnings	-	30,000	99,489	69,489
Miscellaneous	4,239,776	9,432,663	7,438,547	(1,994,116)
Total Revenues	115,795,187	122,304,852	120,238,691	(2,066,161)
Expenditures				
Governing Body	952,068	859,418	787,097	72,321
Administration	707,013	707,013	675,303	31,710
Personnel	358,436	358,436	305,272	53,164
Purchasing & Safety	65,313	65,313	36,527	28,786
Wellness	1,760,185	1,976,640	1,976,639	1
Finance	673,038	673,038	589,897	83,141
Computer Operations	532,793	532,793	397,910	134,883
Tax Administration	2,893,934	2,893,934	2,881,374	12,560
County Attorney	93,000	186,450	186,450	-
Court Facilities	554,996	554,996	518,976	36,020
Elections	461,754	461,754	425,006	36,748
Register of Deeds	454,740	454,740	412,035	42,705
Non Departmental	3,423,010	3,420,848	2,058,607	1,362,241
Central Garage	1,171,823	1,184,873	1,085,885	98,988
Public Buildings	1,572,072	1,570,022	1,465,714	104,308
Sheriff	9,870,586	9,968,853	9,948,648	20,205

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

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Fiscal Year Ended June 30, 2015

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Expenditures (Continued)				
Juvenile Outreach Program	\$ 636,722	\$ 636,722	\$ 613,931	\$ 22,791
Communications	1,424,704	1,424,704	1,294,946	129,758
Jail	6,537,973	7,642,373	7,032,795	609,578
Jail Health Services	1,377,099	1,482,099	1,402,655	79,444
Emergency Management	245,982	264,296	253,480	10,816
Fire Marshall	203,236	220,969	220,968	1
Inspections	477,254	477,254	354,267	122,987
Coroner	85,000	89,200	89,200	-
Emergency Medical Services	5,546,221	5,646,881	5,290,997	355,884
Animal Control	518,968	558,968	494,575	64,393
Planning Board	312,465	312,465	276,890	35,575
Development Commission	255,063	255,063	252,481	2,582
Cooperative Extension	507,068	507,068	459,270	47,798
Soil Conservation	115,550	115,550	103,312	12,238
General Health	10,902,880	11,519,491	10,225,105	1,294,386
Home Health	1,054,215	1,054,215	843,574	210,641
Health Programs	1,583,910	1,618,684	1,283,887	334,797
Social Services	35,268,459	36,668,842	35,526,058	1,142,784
Veteran Service Officer	124,061	124,061	107,687	16,374
Rob Restitution Program	82,609	73,664	73,664	-
Criminal Justice Partner Grant	788,069	788,069	592,457	195,612
TANF	-	144,694	134,947	9,747
School Current Expenditures	12,375,000	12,375,000	12,375,000	-
School Capital Outlay	4,700,000	5,186,106	2,060,989	3,125,117
SEATS	992,701	1,019,467	891,659	127,808
Parks and Recreation	912,769	937,769	909,251	28,518

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

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Fiscal Year Ended June 30, 2015

	General Fund			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Expenditures (Continued)				
Recreation Special	\$ 120,000	\$ 144,003	\$ 118,917	\$ 25,086
Ambulance Billing	-	-	-	-
Special Appropriation	12,222,026	12,977,022	12,358,626	618,396
Contingency	200,000	157,562	-	157,562
Total Expenditures	<u>125,114,765</u>	<u>130,291,382</u>	<u>119,392,928</u>	<u>10,898,454</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,319,578)</u>	<u>(7,986,530)</u>	<u>845,763</u>	<u>8,832,293</u>
Other Financing Sources (Uses)				
Transfers	6,085,414	(200,873)	1,654,978	1,855,851
Installment Purchase Obligations	-	645,110	-	(645,110)
Total Other Financing Sources (Uses)	<u>6,085,414</u>	<u>444,237</u>	<u>1,654,978</u>	<u>1,210,741</u>
Appropriated Fund Balance	<u>3,234,164</u>	<u>7,542,293</u>	<u>-</u>	<u>(7,542,293)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,500,741</u>	<u>\$ 2,500,741</u>
Fund Balance - Beginning			31,776,148	
Prior Period Adjustment			<u>(967,725)</u>	
Fund Balance - Beginning, Restated			<u>30,808,423</u>	
Fund Balance - End of Year			<u>\$ 33,309,164</u>	

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position
Proprietary Funds
June 30, 2015

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
ASSETS				
Current Assets				
Cash and Investments	\$ 8,089,750	\$ 735,904	\$ 346,921	\$ 9,172,575
Accounts Receivable (Net)	711,183	2,140,325	4,470	2,855,978
Prepaid Insurance	-	-	35,837	35,837
Due from Other Funds	-	-	709,390	709,390
Due from Other Governments	416,100	211,106	-	627,206
Inventory	-	-	50,269	50,269
Total Current Assets	9,217,033	3,087,335	1,146,887	13,451,255
Noncurrent Assets				
Net Pension Asset	184,554	104,736	51,072	340,362
Capital Assets				
Land and Construction in Progress	2,015,087	636,817	350,489	3,002,393
Other Capital Assets, Net of Depreciation	37,441,721	2,654,504	2,497,910	42,594,135
Total Capital Assets	39,456,808	3,291,321	2,848,399	45,596,528
Total Noncurrent Assets	39,641,362	3,396,057	2,899,471	45,936,890
Total Assets	48,858,395	6,483,392	4,046,358	59,388,145
Deferred Outflows of Resources				
Pension Deferrals	4,617	2,620	-	7,237
Contributions to Pension Plan in Current Fiscal Year	123,538	70,108	35,862	229,508
Refunding Bond Issuance Costs	90,050	-	-	90,050
Total Deferred Outflows of Resources	\$ 218,205	\$ 72,728	\$ 35,862	\$ 326,795

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2015

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
LIABILITIES				
Current Liabilities				
Accounts Payable and Accrued Liabilities	\$ 116,083	\$ 46,145	\$ 103,406	\$ 265,634
Unearned Revenue	-	-	5,287	5,287
Customer Deposits	910,686	-	47,002	957,688
Compensated Absences	23,609	10,127	12,395	46,131
General Obligation Bonds Payable	1,218,387	-	-	1,218,387
Total Current Liabilities	2,268,765	56,272	168,090	2,493,127
Noncurrent Liabilities				
Accrued Landfill Closure and Postclosure Care Costs	-	11,722,549	-	11,722,549
Compensated Absences	212,481	91,141	37,185	340,807
Other Postemployment Benefits	544,649	325,059	-	869,708
General Obligation Bonds Payable	15,082,055	-	-	15,082,055
Total Noncurrent Liabilities	15,839,185	12,138,749	37,185	28,015,119
Total Liabilities	18,107,950	12,195,021	205,275	30,508,246
DEFERRED INFLOWS OF RESOURCES				
Pension Deferrals	449,804	255,267	110,155	815,226
Total Deferred Inflows of Resources	449,804	255,267	110,155	815,226
NET POSITION				
Net Investment in Capital Assets	23,156,366	3,291,321	2,848,399	29,296,086
Unrestricted	7,362,480	(9,185,489)	918,391	(904,618)
Total Net Position	\$ 30,518,846	\$ (5,894,168)	\$ 3,766,790	\$ 28,391,468

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

ROBESON COUNTY, NORTH CAROLINA

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

Proprietary Funds

For the Year Ended June 30, 2015

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Operating Revenues				
Charges for Services	\$ 11,046,302	\$ 7,609,743	\$ -	\$ 18,656,045
Taps and Reconnections	176,390	-	-	176,390
Operating Grants	-	-	855,100	855,100
Dwelling Rental	-	-	692,956	692,956
Other	108,333	33,940	10,553	152,826
Total Operating Revenues	11,331,025	7,643,683	1,558,609	20,533,317
Operating Expenses				
Non-Departmental	675	-	-	675
Water Customer Service	3,171,129	-	-	3,171,129
Public Utilities	327,905	-	327,299	655,204
Water Treatment Plant	1,862,951	-	-	1,862,951
Water Treatment Wells	1,701,969	-	-	1,701,969
Water Distribution	1,121,930	-	-	1,121,930
Meter Maintenance	533,052	-	-	533,052
Landfill	-	5,604,851	-	5,604,851
Manned Dumpster Sites	-	676,622	-	676,622
Landfill Closure and Postclosure Care Costs	-	2,561,707	-	2,561,707
Central Garage	-	-	-	-
Administration	-	-	414,459	414,459
Tenant Services	-	-	8,627	8,627
Protective Services	-	-	2,658	2,658
Ordinary Maintenance	-	-	567,323	567,323
General Expense	-	-	54,237	54,237
Insurance Premiums	-	-	82,835	82,835
Depreciation	2,089,238	428,465	661,181	3,178,884
Total Operating Expenses	10,808,849	9,271,645	2,118,619	22,199,113
Operating Income (Loss)	522,176	(1,627,962)	(560,010)	(1,665,796)

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

ROBESON COUNTY, NORTH CAROLINA

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

Proprietary Funds

For the Year Ended June 30, 2015

	Major			Totals
	Water Fund	Solid Waste Fund	Robeson County Housing Authority	
Nonoperating Revenues (Expenses)				
Solid Waste Disposal Tax	\$ -	\$ 77,543	\$ -	\$ 77,543
Scrap Tire Disposal Tax	-	179,909	-	179,909
White Goods Disposal Tax	-	53,560	-	53,560
Investment Earnings	-	-	1,990	1,990
Miscellaneous	252,430	10,962	-	263,392
Gain(Loss) on Sale of Assets	-	-	-	-
Interest Expense	(810,999)	-	-	(810,999)
Total Nonoperating Revenues (Expenses)	(558,569)	321,974	1,990	(234,605)
Income (Loss) Before Contributions and Transfers	(36,393)	(1,305,988)	(558,020)	(1,900,401)
Contributions and Transfers				
Capital Contributions	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Contributions and Transfers	-	-	-	-
Change in Net Position	(36,393)	(1,305,988)	(558,020)	(1,900,401)
Net Position - Beginning of Year	30,803,144	(4,447,493)	3,667,713	30,023,364
Restatement	(247,905)	(140,687)	657,097	268,505
Net Position - Beginning of Year, Restated	30,555,239	(4,588,180)	4,324,810	30,291,869
Net Position - End of Year	\$ 30,518,846	\$ (5,894,168)	\$ 3,766,790	\$ 28,391,468

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2015

	Major		Robeson County Housing Authority	Totals
	Water Fund	Solid Waste Fund		
Cash Flows from Operating Activities				
Cash Received from Customers and Users	\$ 10,961,958	\$ 7,409,665	\$ 710,218	\$ 19,081,841
Cash Paid for Goods and Services	(6,335,432)	(4,313,470)	(760,563)	(11,409,465)
Cash Paid to Employees for Services	(2,564,410)	(2,103,549)	(762,838)	(5,430,797)
Customer Deposits Received	31,650	-	-	31,650
Customer Deposits Returned	(18,975)	-	-	(18,975)
Operating Grants and Subsidies	-	-	855,100	855,100
Other Operating Revenue	360,763	10,962	-	371,725
Net Cash Provided (Used) by Operating Activities	2,435,554	1,003,608	41,917	3,481,079
Cash Flows from Noncapital Financing Activities				
Disposal Taxes Received	-	311,012	-	311,012
Transfers to Other Funds	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	311,012	-	311,012
Cash Flows from Capital Financing Activities				
Principal Paid on Bond Maturities and Equipment Contracts	(882,101)	-	-	(882,101)
Interest Paid on Bond Maturities and Equipment Contracts	(804,072)	-	-	(804,072)
Acquisition and Construction of Capital Assets	(3,502,084)	(2,050,338)	(21,467)	(5,573,889)
Net Cash Used by Capital Financing Activities	(5,188,257)	(2,050,338)	(21,467)	(7,260,062)

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

ROBESON COUNTY, NORTH CAROLINA
 Statement of Cash Flows (Continued)
 Proprietary Funds
 For the Year Ended June 30, 2015

	<u>Major</u>			
	<u>Water</u>	<u>Solid</u>	<u>Robeson</u>	
	<u>Fund</u>	<u>Waste</u>	<u>County</u>	
		<u>Fund</u>	<u>Housing</u>	<u>Totals</u>
			<u>Authority</u>	
Cash Flows from Investing Activities				
Interest on Investments	\$ -	\$ -	\$ 1,990	\$ 1,990
Net Increase (Decrease) in Cash and Cash Equivalents	(2,752,703)	(735,718)	22,440	(3,465,981)
Cash and Cash Equivalents - Beginning	10,842,453	1,471,623	324,481	12,638,557
Cash and Cash Equivalents - Ending	<u>\$ 8,089,750</u>	<u>\$ 735,904</u>	<u>\$ 346,921</u>	<u>\$ 9,172,575</u>

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2015

	<u>Major</u>			
	<u>Water</u>	<u>Solid</u>	<u>Robeson</u>	
	<u>Fund</u>	<u>Waste</u>	<u>County</u>	
		<u>Fund</u>	<u>Housing</u>	<u>Totals</u>
			<u>Authority</u>	
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ 522,176	\$ (1,627,962)	\$ (560,010)	\$ (1,665,796)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities				
Depreciation	2,089,238	428,465	661,181	3,178,884
Landfill Closure and Postclosure Care Costs	-	2,561,707	-	2,561,707
Miscellaneous Income	252,430	10,962	-	263,392
Pension Expense	12,728	7,224	6,791	26,743
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(260,734)	(234,018)	3,607	(491,145)
(Increase) Decrease in Accrued Interest Receivable	-	-	-	-
(Increase) Decrease in Prepaid Insurance	-	-	(19,131)	(19,131)
(Increase) Decrease in Due from Other Governments	(107,711)	(66,812)	-	(174,523)
(Increase) Decrease in Inventory	-	-	(12,264)	(12,264)
(Increase) Decrease in Deferred Outflows of Resources for Pensions	(123,538)	(70,108)	(35,862)	(229,508)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(17,641)	(17,651)	13,531	(21,761)
Increase (Decrease) in Customer Deposits	12,675	-	904	13,579
Increase (Decrease) in Compensated Absences	8,524	(14,228)	(16,830)	(22,534)
Increase (Decrease) in OPEB Payable	47,407	26,029	-	73,436
Total Adjustments	<u>1,913,378</u>	<u>2,631,570</u>	<u>601,927</u>	<u>5,146,875</u>
Net Cash Provided(Used) by Operating Activities	<u>\$ 2,435,554</u>	<u>\$ 1,003,608</u>	<u>\$ 41,917</u>	<u>\$ 3,481,079</u>

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

ROBESON COUNTY, NORTH CAROLINA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 176,640
Total Assets	<u>\$ 176,640</u>
LIABILITIES	
Liabilities	
Miscellaneous Liabilities	\$ 65,425
Intergovernmental Payable - Robeson County Board of Education	111,215
Intergovernmental Payable - State of North Carolina	<u>-</u>
Total Liabilities	<u>\$ 176,640</u>

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

ROBESON COUNTY, NORTH CAROLINA

Notes to Financial Statements

June 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Robeson County and its component units conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by an eight-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. Robeson County Housing Authority exists to provide low income housing. The Robeson County Public Library, which has a June 30 year-end, is presented as if it is a separate proprietary fund of the County. The blended presentation method presents component units as a department or unit of the County, and offers no separate presentation as with the discrete method.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Robeson County Housing Authority	Blended	Under State law [NCGS 162A-89], the County's board of commissioners also serve as the governing board for the Authority. A financial benefit/burden relationship exist.	Robeson County Housing Authority PO Box 1088 Lumberton, NC 28359
Robeson County Public Library	Discrete	Seven of the twelve members of the Board of Trustees of the Robeson County Public Library are appointed by the Robeson County Board of Commissioners. The County can remove any Trustee of the Library with or without cause.	Robeson County Public Library PO Box 988 Lumberton, NC 28359

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation, Measurement Focus – Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government net position (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation, Measurement Focus – Basis of Accounting

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component unit. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental fund:

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 County reports the following major enterprise funds:

Water Fund – This fund is used to account for the operations of the county-wide water system.

Solid Waste Fund – This fund accounts for the operation, maintenance, and development of the landfill and the solid waste collection within the county.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. Basis of Presentation, Measurement Focus – Basis of Accounting (Continued)

The County reports the following fund types:

Agency Funds – Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following agency funds: the Social Services Fund, which accounts for moneys deposited with the Department of Social Services for the benefit of certain individuals; the Fines and Forfeitures Fund, which accounts for various legal fines and forfeitures that the County is required to remit to Robeson County Board of Education and the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles; the Extension Services Fund, which accounts for moneys deposited with the Cooperative Extension Department for the benefit of certain individuals; the Ad Valorem Taxes Fund, which accounts for ad valorem taxes that are billed and collected by the County for various municipalities within the County but that are not revenues to the County; the Deed of Trust Fund which accounts for the five dollars of each fee collected by the register of deeds for registering or filing a deed of trust or mortgage and is remitted to the State Treasurer on a monthly basis; and the Sanitary Districts Fund, which accounts for taxes that are billed and collected by the County for special sanitary projects within the County.

Non-major Funds - The County maintains four legally budgeted funds. The E-911 and Fire District Fund are reported as non-major special revenue funds. The Community Development Block Grant and Capital Project Fund are reported as capital projects funds.

2. Measurement Focus, Basis of Accounting

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

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

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Measurement Focus, Basis of Accounting (Continued)

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

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

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

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

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

C. Budgetary Data

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. Deposits and Investments

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

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

The County and the Public Library's investments are carried at fair value as determined by quoted market prices. The securities of the NCCMT Cash Portfolio, a SEC-registered (2a-7) money market mutual fund, are valued at fair value, which is the NCCMT's share price. The NCCMT Term Portfolio's securities are valued at fair value.

2. Cash and Cash Equivalents

The County pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. Robeson County Public Library considers demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

3. Restricted Assets

Unexpended installment note proceeds for school capital outlay are classified as restricted assets within the General Fund because their use is completely restricted to the purpose for which notes were originally issued. Unexpended note proceeds for public buildings are classified as restricted assets within the Capital Reserve Capital Project Fund because their use is completely restricted to the purpose for which the note was originally issued. Unexpended E-911 Fund are restricted for emergency services.

Robeson County Restricted Cash	
Governmental Activities:	
General Fund:	
School Capital Outlay	\$ 1,323,415
Public Buildings	-
E - 911	<u>2,205,862</u>
Total Governmental Activities	<u>3,529,277</u>
Total Restricted Cash	<u>\$ 3,529,277</u>

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S.105-347 and G.S.159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2014. As allowed by State law, the County has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowances for Doubtful Accounts

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

6. Inventories and Prepaid Items

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

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

7. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Minimum capitalization costs are as follows: equipment and vehicles, land, buildings, \$5,000.

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. Capital Assets (Continued)

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

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

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

8. Deferred Outflows/Inflows of Resources

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

9. Long-Term Obligations

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Fund Equity (Continued)

10. Compensated Absences

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

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

11. Net Position/Fund Balances

Net Position

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

Fund Balances

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

The governmental fund types classify fund balances as follows:

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Fund Equity (Continued)

10. Net Position/Fund Balances (Continued)

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

Restricted for Stabilization by State Statute - portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].

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

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

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

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

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

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

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

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

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

12. Defined Benefit Pension Plans

The County participates in two cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System (LERS) and the Register of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reconciliation of Government-wide and Fund Financial Statements

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

The governmental fund balance sheet includes a reconciliation between total fund balance for the governmental funds and net position for governmental activities as reported in the government-wide statement of net position. The net adjustment of \$1,467,670 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)	\$ 64,623,418
Less accumulated depreciation	<u>(28,307,703)</u>
Net capital assets	<u>36,315,715</u>
Net pension asset	4,363,663
Contributions to the pension plan in the current fiscal year	2,856,124
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	1,901,725
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	12,690,095
Pension related deferrals	(10,100,296)
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	(501,103)
Qualified school construction bonds	(4,566,864)
Qualified zone academy bonds	(2,800,002)
Installment notes	(21,531,044)
Compensated absences	(4,172,020)
Other postemployment benefits	(11,844,170)
Net pension obligation	<u>(1,144,153)</u>
Total adjustment	<u>\$ 1,467,670</u>

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances for the governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The total adjustment of \$4,425,561 is comprised of the following:

Description	Amount
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 1,758,954
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	(745,323)
Accrued interest payable	17,093
Principal payments on debt owed are recorded as a use of funds on the fund statements but again affect only the statement of net position in the government-wide statements	2,230,162
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	2,856,124
Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements	
Compensated absences	91,624
Other postemployment benefits	(1,242,457)
Net pension obligation	(168,855)
County's portion of collective pension expense	(288,505)
Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements	
Increase in deferred inflows of resources – taxes receivable – at end of year	13,182
Interest earned on ad valorem taxes	(96,438)
Total adjustment	<u>\$ 4,425,561</u>

II. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All of the County and the Public Library's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County's, or the Public Library's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, and the Public Library, these deposits are considered to be held by the County's agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, the Public Library or with the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County, or the Public Library under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County and the Public Library rely on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County and the Public Library have no policy regarding custodial credit risk for deposits.

At June 30, 2015, the County's deposits had a carrying amount of \$24,389,464 and a bank balance of \$29,151,091. Of the bank balance, \$1,325,808 was covered by federal depository insurance; all deposits were covered by collateral held under the Pooling Method.

At June 30, 2015, Robeson County had \$6,560 cash on hand.

At June 30, 2015, the Public Library's deposits had a carrying amount of \$538,976 and a bank balance of \$551,782. Of the bank balance, \$341.334 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2015 the Library's petty cash fund totaled \$100.

2. Investments

As of June 30, 2015, the County had the following investments and maturities.

Investment Type	Fair Value	Less Than 6 months	6-12 Months	1-3 Years	3-6 Years
US Government Agencies	\$ 4,558,350	\$ -	\$ -	\$ -	\$ 4,558,350
NC Capital Management Trust – Cash Portfolio	7,173,766	N/A	N/A	N/A	N/A
NC Capital Management Trust – Term Portfolio	1,340,400	1,340,400	-	-	-
Total	\$ 13,072,516	\$1,340,400	\$ -	\$ -	\$ 4,558,350

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

2. Investments (Continued)

Interest Rate Risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The County has no formal policy regarding credit risk, but has internal management procedures that limit the County's investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. The investment in the Federal Home Loan Bank is rated AAA by Standard and Poor's and Aaa by Moody's Investors Service. The County's investments in the NC Capital Management Trust Cash Portfolio carried a credit rating of AAAM by Standard & Poor's as of June 30, 2015. The County's investment in the NC Capital Management Trust Term Portfolio is unrated. The County has no policy on credit risk.

Concentration of Credit Risk. The County places no limit on the amount the County may invest in any one issuer. More than 5 percent of the County's investments are in Federal National Mortgage Association. These investments represent 11.7 percent of the County's total investments.

3. Receivables

Receivables at the government-wide level at June 30, 2015, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Special Assessments	Total
Governmental Activities					
General	\$ 2,308,881	\$ 12,848,147	\$ 1,119,061	\$ -	\$ 16,276,089
Other Governmental	-	1,251,948	1,901,725	-	3,153,673
Total Receivables	2,308,881	14,100,095	3,020,786	-	19,429,762
Less: Allowance Amount	-	1,410,000	-	-	1,410,000
Total	\$ 2,308,881	\$ 12,690,095	\$ 3,020,786	\$ -	\$ 18,019,762
Business-type Activities					
Water Fund	\$ 783,183	\$ -	\$ -	\$ -	\$ 783,183
Solid Waste Fund	2,140,325	-	-	-	2,140,325
Housing Authority	4,470	-	-	-	4,470
Total Receivables	2,927,978	-	-	-	2,927,978
Less: Allowance Amount	72,000	-	-	-	72,000
Total	\$ 2,855,978	\$ -	\$ -	\$ -	\$ 2,855,978

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

3. Receivables (Continued)

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

Local Option Sales Tax	\$	3,278,864
Other Taxes and Grants		4,049,686
Total	\$	<u>7,328,550</u>

4. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2015, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 2,837,660	\$ -	\$ -	\$ 2,837,660
Construction in progress	-	-	-	-
Total assets not being depreciated	<u>2,837,660</u>	<u>-</u>	<u>-</u>	<u>2,837,660</u>
Capital assets being depreciated:				
Buildings and improvements	41,975,914	811,632	-	42,787,546
Equipment and vehicles	18,050,890	947,322	-	18,998,212
Total Assets being depreciated	<u>60,026,804</u>	<u>1,758,954</u>	<u>-</u>	<u>61,785,758</u>
Less accumulated depreciation for:				
Buildings and improvements	10,444,880	640,591	-	11,085,471
Equipment and vehicles	17,117,500	104,732	-	17,222,232
Total accumulated depreciation	<u>27,562,380</u>	<u>\$ 745,323</u>	<u>\$ -</u>	<u>28,307,703</u>
Total capital assets being depreciated, net	<u>32,464,424</u>			<u>33,478,055</u>
Governmental activity capital assets, net	<u>\$ 35,302,084</u>			<u>\$ 36,315,715</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Primary Government (Continued)

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

	Depreciation
General Government	\$ 69,073
Public Safety	265,800
Economic and Physical Development	169,300
Human Services	148,900
SEATS	92,250
Total	<u>\$ 745,323</u>

Business-Type Activities

Water Fund	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 1,542,006	\$ -	\$ -	\$ 1,542,006
Construction in progress	-	473,081	-	473,081
Total capital assets not being depreciated	<u>1,542,006</u>	<u>473,081</u>	<u>-</u>	<u>2,015,087</u>
Capital assets being depreciated				
Buildings and improvements	1,379,921	-	-	1,379,921
Plant and distribution systems	71,924,900	2,958,769	-	74,883,669
Furniture and maintenance equipment	6,401,325	70,234	-	6,471,559
Total capital assets being depreciated	<u>79,706,146</u>	<u>3,029,003</u>	<u>-</u>	<u>82,735,149</u>
Less accumulated depreciation for:				
Buildings and improvements	1,358,663	21,258	-	1,379,921
Plant and distribution systems	35,912,680	1,795,081	-	37,707,761
Furniture and maintenance equipment	5,932,847	272,899	-	6,205,746
Total accumulated depreciation	<u>43,204,190</u>	<u>\$ 2,089,238</u>	<u>\$ -</u>	<u>45,293,428</u>
Total capital assets being depreciated, net	<u>36,501,956</u>			<u>37,441,721</u>
Water Fund capital assets, net	<u>\$ 38,043,962</u>			<u>\$ 39,456,808</u>

ROBESON COUNTY, NORTH CAROLINA
Notes to Financial Statements (Continued)
June 30, 2015

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Solid Waste Fund				
Capital assets not being depreciated				
Land	\$ 636,817	\$ -	\$ -	\$ 636,817
Total capital assets not being depreciated	<u>636,817</u>	<u>-</u>	<u>-</u>	<u>636,817</u>
Capital assets being depreciated				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	7,943,004	333,000	-	8,276,004
Other equipment	9,616,340	1,717,338	-	11,333,678
Total capital assets being depreciated	<u>19,483,960</u>	<u>2,050,338</u>	<u>-</u>	<u>21,534,298</u>
Less accumulated depreciation for:				
Buildings and improvements	1,924,616	-	-	1,924,616
Infrastructure	7,613,369	20,395	-	7,633,764
Other equipment	8,913,344	408,070	-	9,321,414
Total accumulated depreciation	<u>18,451,329</u>	<u>\$ 428,465</u>	<u>\$ -</u>	<u>18,879,794</u>
Total capital assets being depreciated, net	<u>1,032,631</u>			<u>2,654,504</u>
Solid Waste Fund capital assets, net	<u>\$ 1,669,448</u>			<u>\$ 3,291,321</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Business-Type Activities (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Robeson County Housing Authority				
Capital assets not being depreciated				
Land	\$ 227,900	\$ -	\$ -	\$ 227,900
Construction in progress	122,589	-	-	122,589
Total capital assets not being depreciated	<u>350,489</u>	<u>-</u>	<u>-</u>	<u>350,489</u>
Capital assets being depreciated				
Dwelling structures	13,474,402	-	-	13,474,402
Furniture and equipment	363,339	21,467	71,076	313,730
Total capital assets being depreciated	<u>13,837,741</u>	<u>21,467</u>	<u>71,076</u>	<u>13,788,132</u>
Less accumulated depreciation for:				
Dwelling structures	10,455,529	631,454	-	11,086,983
Furniture and equipment	244,588	29,727	71,076	203,239
Total accumulated depreciation	<u>10,700,117</u>	<u>\$ 661,181</u>	<u>\$ 71,076</u>	<u>11,290,222</u>
Total capital assets being depreciated, net	<u>3,137,624</u>			<u>2,497,910</u>
Robeson County Housing Authority capital assets, net	<u>\$ 3,488,113</u>			<u>\$ 2,848,399</u>
Business-Type Activities capital assets, net				<u>\$ 45,596,528</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

A. Assets (Continued)

4. Capital Assets (Continued)

Discretely presented component unit

Activity for the Robeson County Public Library for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 14,230	\$ -	\$ -	\$ 14,230
Total capital assets not being depreciated	<u>14,230</u>	<u>-</u>	<u>-</u>	<u>14,230</u>
Capital assets being depreciated				
Building	2,055,550	-	-	2,055,550
Equipment and books	125,540	-	-	125,540
Vehicles	<u>-</u>	<u>19,900</u>	<u>-</u>	<u>19,900</u>
Total capital assets being depreciated	<u>2,181,090</u>	<u>19,900</u>	<u>-</u>	<u>2,200,990</u>
Less accumulated depreciation for:				
Building	1,798,193	41,557	-	1,839,750
Equipment and books	125,540	-	-	125,540
Vehicles	<u>-</u>	<u>1,327</u>	<u>-</u>	<u>1,327</u>
Total accumulated depreciation	<u>1,923,733</u>	<u>\$ 42,884</u>	<u>\$ -</u>	<u>1,966,617</u>
Total capital assets being depreciated, net	<u>257,357</u>			<u>234,373</u>
Public Library capital assets, net	<u>\$ 271,587</u>			<u>\$ 248,603</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2015, were as follows:

	Vendors	Other	Total
Governmental Activities			
General	\$ 65,309	\$ 1,332,918	\$ 1,398,227
Other Governmental	398,268	-	398,268
Total	<u>\$ 463,577</u>	<u>\$ 1,332,918</u>	<u>\$ 1,796,495</u>
Business-type Activities			
Water Fund	\$ 449	\$ 115,634	\$ 116,083
Solid Waste Fund	-	46,145	46,145
Housing Authority	103,406	-	103,406
Total	<u>\$ 103,855</u>	<u>\$ 161,779</u>	<u>\$ 265,634</u>

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

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

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, 2015, was 7.41% of compensation for law enforcement officers, 7.07% for general employees, and 7.33% for general employees of the housing authority, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$3,085,632 for the year ended June 30, 2015.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

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

At June 30, 2015, the County reported an asset of \$4,523,706 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013. The total pension liability was then rolled forward to the measurement date of June 30, 2014 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset 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, 2014, the County's proportion was .76706%, which was an increase of .01266% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$315,248. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 494,294
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	10,516,769
Changes in proportion and differences between County contributions and proportionate share of contributions	111,895	-
County contributions subsequent to the measurement date	3,079,394	-
Total	\$ 3,191,289	\$ 11,011,063

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)

\$3,079,394 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, 2016. 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>	
2016	\$ (2,725,022)
2017	(2,725,022)
2018	(2,725,022)
2019	(2,724,102)
2020	-
Thereafter	-
Total	<u>\$ (10,899,168)</u>

Actuarial Assumptions. The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.25 to 8.55 percent, including inflation and productivity factor
Investment rate of return	7.25 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, 2013 valuation were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	36.0%	2.5%
Global Equity	40.5%	6.1%
Real Estate	8.0%	5.7%
Alternatives	6.5%	10.5%
Credit	4.5%	6.8%
Inflation Protection	4.5%	3.7%
Total	100%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2013 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 3.19%. All rates of return and inflation are annualized.

A new asset allocation policy was finalized during the fiscal year ended June 30, 2014 to be effective July 1, 2014. The new asset allocation policy utilizes different asset classes, changes in the structure of certain asset classes, and adopts new benchmarks. Using the asset class categories in the preceding table, the new long-term expected arithmetic real rates of return are: Fixed Income 2.2%, Global Equity 5.8%, Real Estate 5.2%, Alternatives 9.8%, Credit 6.8% and Inflation Protection 3.4%.

Discount rate. The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan and Other Postemployment Obligations (Continued)

a. Local Governmental Employees' Retirement System (Continued)

Sensitivity of the County's proportionate share of the net pension 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 7.25 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability (asset)	\$ 15,355,420	\$ (4,523,706)	\$ (21,045,290)

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

b. Law Enforcement Officers Special Separation Allowance

Plan Description

Robeson County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. 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. For reporting purposes, the Separation Allowance is presented as a pension trust fund; however, it does not meet the criteria for trust funds outlined in GASB Statement 68.

The Separation Allowance was partially funded and reported in a pension trust fund until last year, when the fund's assets were depleted. The Board has decided at this time forward to pay benefits as they come due.

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 law enforcement officers of the County are covered by the Separation Allowance. At December 31, 2014, the Separation Allowance's membership consisted of:

Retirees receiving benefits	5
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	<u>134</u>
Total	<u>139</u>

A separate report was not issued for the plan.

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.

Method Used to Value Investments – Funds were previously set aside to pay benefits and administrative costs but have been fully disbursed. These expenditures are now paid as they come due.

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 benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by employees.

The annual required contribution for the current year was determined as part of the December 31, 2014 actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 5.00% investment rate of return (net of administrative expenses) and (b) projected salary increases ranging from 4.25% to 7.85% per year. Both (a) and (b) included an inflation component of 3.00%. The assumptions did not include postretirement benefit increases. The unfunded actuarial accrued liability is being amortized as a level percent of payroll on a closed basis. The remaining amortization period at December 31, 2014, was 17 years.

Annual Pension Cost and Net Pension Obligation. The County's annual pension cost and net pension obligation to the Separation Allowance for the current year were as follows:

Annual required contribution	\$ 279,924
Interest on net pension obligation	48,765
Adjustment to annual required contribution	<u>(82,389)</u>
Annual pension cost	246,300
Contributions made	<u>77,445</u>
Increase (decrease) in net pension obligation	168,855
Net pension obligation beginning of year	<u>975,298</u>
Net pension obligation end of year	<u>\$ 1,144,153</u>

3 Year Trend Information

For Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2013	193,159	54.47%	830,086
2014	203,451	28.63%	975,298
2015	246,300	31.44%	1,144,153

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Funded Status and Funding Progress

As of December 31, 2014, the most recent actuarial valuation date, the plan was funded as previously discussed. The actuarial accrued liability for benefits was \$2,191,077, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,191,077.

The covered payroll (annual payroll of active employees covered by the plan) was \$5,838,228, and the ratio of the UAAL to the covered payroll was 37.53 percent.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Law Enforcement Officers

Plan Description – The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy – Article 12E of G.S. Chapter 143 requires that the County contribute each month an amount equal to 5 percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2015 were \$345,729, which consisted of \$286,235 from the County and \$59,494 from the law enforcement officers.

All Other Employees

Plan Description – The County has elected to contribute to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees, for all other employees. The Plan provides retirement benefits to employees of the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k)

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

c. Supplemental Retirement Income Plan for Law Enforcement Officers (Continued)

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 – The County contributes each month an amount equal to 4 percent of each employee's salary, and all amounts contributed are vested immediately. Also, the employees may make voluntary contributions to the plan. Contributions for the year ended June 30, 2015 were \$1,987,694, which consisted of \$1,469,513 from the County and \$518,181 from the employees.

d. Registers of Deed's Supplemental Pension Fund

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

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

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$6,238 for the year ended June 30, 2015.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

3. 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, 2015, the County reported an asset of \$180,319 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013. The total pension liability was then rolled forward to the measurement date of June 30, 2014 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, 2014, the County's proportion was .79555%, which was an increase of .06674% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$9,033. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,655	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	971
Changes in proportion and differences between County contributions and proportionate share of contributions	-	9,801
County contributions subsequent to the measurement date	6,238	-
Total	\$ 7,893	\$ 10,772

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

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

\$6,238 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, 2016. 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>	
2016	\$ (3,945)
2017	(3,945)
2018	(983)
2019	(244)
2020	-
Thereafter	-
Total	<u>\$ (9,117)</u>

Actuarial Assumptions. The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.25 to 8.55 percent, including inflation and productivity factor
Investment rate of return	7.25 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, 2013 valuation were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009.

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2014 is 2.5%:

The information above is based on 30 year expectations developed with the consulting actuary for the 2013 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 3.19%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 5.75%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. 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.

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 5.75 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability (asset)	\$ (161,918)	\$ (180,319)	\$ (196,135)

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

e. Other Postemployment Benefit

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

Currently 102 retirees are eligible for postretirement health benefits. For the fiscal year ended June 30, 2015, the County made payments for postretirement health benefit premiums of \$2,079,186. The County obtains healthcare coverage through private insurers. The County's required contributions, under a Board resolution, for employees not engaged in law enforcement and for law enforcement officers represented 100% and 100% of covered payroll, respectively.

Membership of the HCB Plan consisted of the following at December 31, 2013, the date of the latest actuarial valuation:

	General Employees:	Law Enforcement Officers:
Retirees and dependents receiving benefits	92	10
Terminated plan members entitled to but not yet receiving benefits	0	0
Active plan members	936	134
Total	1028	144

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

e. Other Postemployment Benefit (Continued)

Funding Policy. The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees under a County resolution that can be amended by the Board of Commissioners. The County's members pay \$183 per month for dependent coverage. The County has chosen to fund the healthcare benefits on a pay as you go basis.

The current ARC rate is 8.04% of annual covered payroll. For the current year, the County contributed \$2,079,186 or 5.0% of annual covered payroll. The County obtains healthcare coverage through private insurers. The County's required contributions, under a County resolution, for employees not engaged in law enforcement and for law enforcement officers represented 5.00% and 4.53% of covered payroll, respectively. There were no contributions made by employees, except for dependent coverage in the amount of \$1,068,025. The County's obligation to contribute to HCB Plan is established and may be amended by the Board of Commissioners.

Summary of Significant Accounting Policies. Postemployment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Annual OPEB Cost and Net OPEB Obligation. The County's annual OPEB cost (expense) is calculated based on the *annual required contribution of the employer* (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the healthcare benefits:

Annual required contribution	\$ 3,377,067
Interest on net OPEB obligation	403,054
Adjustment to annual required contribution	<u>(385,042)</u>
Annual OPEB cost (expense)	3,395,079
Contributions made	<u>(2,079,186)</u>
Increase (decrease) in net OPEB obligation	1,315,893
Net OPEB obligation, beginning of year	<u>11,397,985</u>
Net OPEB obligation, end of year	<u><u>\$ 12,713,878</u></u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

2. Pension Plan Obligations (Continued)

e. Other Postemployment Benefit (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 were as follows:

3 Year Trend Information			
For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	3,107,696	57.23%	10,076,351
2014	3,395,079	61.10%	11,397,985
2015	3,395,079	61.24%	12,713,878

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits and, thus, the unfunded actuarial accrued liability (UAAL) was \$36,044,026. The covered payroll (annual payroll of active employees covered by the plan) was \$41,987,355, and the ratio of the UAAL to the covered payroll was 85.8 percent. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations.

In the December 31, 2013 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.00 percent investment rate of return (net of administrative expenses), which is the expected long-term investment returns on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual medical cost trend increase of 7.75 to 5.00 percent annually. The investment rate included a 3.00 percent inflation assumption. The actuarial value of assets, if any, was determined using techniques that spread the effects of short-term volatility in the market value of investments over a 5 year period. The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period at December 31, 2013, was 30 years.

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. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

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

3. Closure and Postclosure Care Costs – Robeson County Facility

State and federal laws and regulations require the County to place a final cover on its Robeson County Landfill Facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$11,722,549 reported as landfill closure and postclosure care liability at June 30, 2015 represents a cumulative amount reported to-date based on the use of 82 percent of the total estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,573,242 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2015. The County expects to close the Robeson County Landfill Facility in 2016. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on Refunding of Debt	\$ 90,050	\$ -
Pensions – Difference between expected and actual experience		
LGERS	-	494,294
Register of Deeds	1,655	-
Pensions – difference between projected and actual investment earnings	-	10,517,740
Pensions – change in proportion and difference between employer contributions and proportionate share of contributions	111,895	9,801
Contributions to pension plan in 2014-2015 fiscal year	3,085,632	-
Prepaid Taxes not yet earned (General)	-	83,134
Taxes Receivable, net, less penalties (General)	-	11,563,147
Taxes Receivable, net, less penalties (Special Revenue)	-	1,126,948
Total	<u>\$ 3,289,232</u>	<u>\$ 23,795,064</u>

5. Risk Management

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

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

5. Risk Management (Continued)

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

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

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

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

6. Contingent Liabilities

At June 30, 2015, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

7. Long-Term Obligations

a. Installment Purchase

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

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

An installment purchase was executed on December 10, 2009 for the construction of DSS facilities, EOC facilities, and school board appropriations. The transaction requires 4 payments by the County of \$1,351,351 plus interest and one payment of \$675,676 at an interest rate of 4.89%.

An installment purchase was executed on August 9, 2013 for the acquisition of ambulances and quick response vehicles. The transaction requires 38 payments by the County of \$168,038. Total payment includes interest payments on outstanding principal at a rate of 1.67%.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

a. Installment Purchase (Continued)

Annual debt service payments of the installment purchase as of June 30, 2015, including \$8,517,255 of interest, are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2016	\$ 1,532,072	\$ 1,014,421
2017	1,535,671	944,741
2018	1,539,356	874,975
2019	1,375,092	805,120
2020	1,376,150	737,980
2021-2025	6,898,363	2,681,073
2026-2030	6,257,212	994,521
2031-2035	219,076	208,164
2036-2040	272,493	154,747
2041-2045	338,937	88,303
2046-2047	186,622	13,210
Total	<u>\$ 21,531,044</u>	<u>\$ 8,517,255</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

b. Qualified Zone Academy Bonds

As authorized by State law (G.S. 160A-20), the County entered into an installment financing agreement on December 22, 2010 for the purposes of providing funds up to \$4,000,000 to pay a portion of the renovation of a public school facility. The County's obligation under the contract will be designated as "Qualified Zone Academy Bonds (QZAB)" pursuant to the federal QZAB program. Under the QZAB program, the County's interest rate is 5.80% and the County will receive refundable tax credits that equal the amount of interest that it paid. The installment purchase was issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County entered into a lease with the Board of Education that transfers rights and responsibilities for the maintenance and insurance of the property to the Board of Education. The lease calls for nominal lease payments and a bargain purchase option. The lease term is the same as that of the installment purchase agreement. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education.

For Robeson County, the future minimum payments as of June 30, 2015 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2016	\$ 266,666	\$ 158,533
2017	266,667	143,067
2018	266,667	127,600
2019	266,667	112,133
2020	266,667	96,667
2021-2025	1,333,333	251,333
2026-2026	133,335	3,867
Total	\$ 2,800,002	\$ 893,200

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

c. Qualified School Construction Bonds

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

For Robeson County, the future minimum payments as of June 30, 2015 are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2016	\$ 434,940	\$ 258,572
2017	434,940	233,345
2018	434,940	208,119
2019	434,940	182,892
2020	434,940	157,666
2021-2025	2,174,698	409,930
2026-2026	217,466	6,307
Total	\$ 4,566,864	\$ 1,456,831

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

d. General Obligation Indebtedness

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

The County's general obligation bonds payable at June 30, 2015 are comprised of the following individual issues:

Serviced by the County's Water Fund:

\$1,430,000 Water Bonds		
Interest due September 1 and March 1, principal due		
March 1, in annual installments through March 1, 2019	\$	330,000
\$7,900,000 Refunding Bonds		
Interest due June 1 and December 1, principal due		
June 1, in annual installments through June 1, 2029		-
\$5,982,000 Refunding Bonds		
Interest and principal due June 1, in annual		
installments through June 1, 2027		5,276,405
\$5,905,500 Refunding Bonds		
Interest and principal due June 1, in annual		
installments through June 1, 2027		5,190,167
\$5,613,904 Refunding Bonds		
Interest and principal due June 1, in annual		
installments through June 1, 2027		5,503,870
Total	\$	<u>16,300,442</u>

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

d. General Obligation Indebtedness (Continued)

Annual debt service requirements to maturity for the County's and the Water Fund's general obligation bonds and bond anticipation notes are as follows:

Year Ending June 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2016	\$ -	\$ -	\$ 1,218,387	\$ 453,413
2017	-	-	1,242,595	419,835
2018	-	-	1,267,773	385,582
2019	-	-	1,221,873	350,625
2020	-	-	1,222,239	316,660
2021-2025	-	-	6,527,320	1,056,646
2026-2029	-	-	3,600,255	193,604
Total	\$ -	\$ -	\$ 16,300,442	\$ 3,176,365

e. Advance Refundings

On March 1, 1994 and April 1, 2000, the County issued 14.84 and 11.82 million, respectively; in general obligation advanced refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for the purpose of general resources for all future debt service payments of \$13,856,700 and \$11,475,000 of general obligation bonds. As a result, the original bonds are considered to be defeased and the liability has been removed from the governmental activities and business-type of the statement of net position. The reacquisition price exceeded the carrying amount of the old debt by \$983,300 and \$345,000. This amount is being netted against the new debt and amortized over the life of the refunded debt, which is shorter than the life of the new debt issued. The advance refunding was undertaken to reduce total debt service payments over the life of the debt by \$1,190,167 and \$1,353,000.

Debt Related to Capital Activities – Of the total Governmental Activities debt listed only \$21,531,044 relates to assets the County holds title. Unspent restricted cash related to this debt amounts to \$-0-.

II. DETAIL NOTES ON ALL FUNDS (Continued)

B. Liabilities (Continued)

7. Long-Term Obligations (Continued)

f. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2015:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Governmental activities:					
Installment purchase	\$ 23,059,600	\$ -	\$ 1,528,556	\$ 21,531,044	\$ 1,532,072
Qualified school construction bonds	5,001,804	-	434,940	4,566,864	434,940
Qualified zone academy bonds	3,066,688	-	266,666	2,800,002	266,666
Compensated absences	4,263,644	-	91,624	4,172,020	417,202
Net Pension Obligation	975,298	168,855	-	1,144,153	-
Net Pension Liability (LGERS)	8,419,571	-	8,419,571	-	-
Other Post-Employment Benefits	10,601,713	3,191,374	1,948,917	11,844,170	-
Total governmental activities	\$ 55,388,298	\$ 1,411,312	\$ 10,741,357	\$ 46,058,253	\$ 2,650,880
Business-type activities:					
General obligation debt	\$ 17,182,543	\$ -	\$ 882,101	\$ 16,300,442	\$ 1,218,387
Accrued landfill closure and postclosure care costs	9,160,842	2,561,707	-	11,722,549	-
Compensated absences	409,471	8,525	31,058	386,938	46,131
Net Pension Liability (LGERS)	582,237	-	582,237	-	-
Other Post-Employment Benefits	796,272	203,705	130,269	869,708	-
Total business-type activities	\$ 28,131,365	\$ 2,643,668	\$ 1,495,396	\$ 29,279,637	\$ 1,264,518

The LGERS plan had a net pension asset as of June 30, 2015; however, the plan had a net pension liability at the beginning of the fiscal year.

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

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion of Balance
Robeson County Public Library:					
Compensated absences	\$ 30,477	\$ 10,442	\$ -	\$ 40,919	\$ -
Total Robeson County Public Library	\$ 30,477	\$ 10,442	\$ -	\$ 40,919	\$ -

II. DETAIL NOTES ON ALL FUNDS (Continued)

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2015 consist of the following:

From the Capital Reserve Capital Project Fund to the General Fund to close out project.	\$ 1,654,978
Total	<u>\$ 1,654,978</u>

Balances due to/from other funds at June 30, 2015 consist of the following:

Due from the General Fund to the Housing Authority for HUD assessment repayment. The assessment requires 25 annual repayments of \$28,376 to the Housing Authority beginning in 2016.	\$ 709,390
Total	<u>\$ 709,390</u>

D. Net Investment in Capital Assets

	Governmental		Business-type
Capital Assets	\$ 36,315,715	\$	45,596,528
Less: long-term debt	21,531,044		16,300,442
Add: unexpended debt proceeds	-		-
Net Investment in Capital Assets	<u>\$ 14,784,671</u>	<u>\$</u>	<u>29,296,086</u>

E. Fund Balance

Robeson County has a revenue spending policy that provides a policy for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-city funds, city 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>	\$	33,309,164
Less:		
Restricted		
Stabilization by State Statute		10,093,643
School Capital Outlay		1,323,415
Appropriated Fund Balance in 2016 budget		3,000,000
Remaining Fund Balance		18,892,106

Robeson County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least equal to or greater than 8% of budgeted expenditures.

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

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

III. RELATED ORGANIZATION

The County appoints the entire seven member board of the Robeson County Industrial Facility and Pollution Control Authority, but has no financial responsibility or benefit, nor equity interest in the Authority.

IV. JOINT VENTURES

A. Lumberton Airport Authority

The county, in conjunction with the City of Lumberton, participates in the Lumberton Airport Authority. The County appoints three members, the City of Lumberton appoints six members and the Airport Commission appoints three members of the twelve-member commission. The Airport is a joint venture established to facilitate economic expansion within the County and improve the quality of life for its citizens. The Airport has been in existence for several years, but it is not yet self-sustaining. The County has an ongoing financial responsibility for the Airport because it and the County are legally obligated under the intergovernmental agreement that created the Airport to honor any deficiencies in the event that proceeds from other default remedies are insufficient. The County contributed \$128,410 and \$48,973 to the Airport for operating and capital purposes, respectively, during the fiscal year ended June 30, 2015. The participating governments do not have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2015. Complete financial statements for the Airport can be obtained from the Airport's administrative offices in Lumberton, North Carolina.

B. Robeson Community College

The County, in conjunction with the State of North Carolina and the Robeson County Board of Education, participates in a joint venture to operate Robeson Community College. Each of the three participants appoints four members of the twelve-member board of trustees of the community college. The president of the community college's student government serves as an ex officio nonvoting member of the community college's board of trustees. The community college is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the community college and also provides some financial support for the community college's operations. In addition to providing some annual appropriations for the facilities, the County periodically issues general obligation bonds to provide financing for new and restructured facilities. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$2,236,500 and \$203,500 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2015. 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, 2015. Complete financial statements for the community college may be obtained from the community college's administrative offices in Lumberton, North Carolina.

C. Lumber River Council of Governments

The County, in conjunction with four other counties and twenty-four municipalities, established the Lumber River Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees of \$104,243 to the Council during the fiscal year ended June 30, 2015. The County was the sub-recipient of several grants and programs passed through the Council.

V. 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 determinations that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

	Federal	State
Temporary Assistance to Needy Families	\$ 2,424,259	\$ -
Medicaid	193,645,392	106,197,354
Energy Assistance	812,200	-
Title IV-E, Adoption Assistance	865,754	225,677
WIC	4,168,516	-
Title IV-E, Foster Care	292,507	82,610
State Children's Insurance Program – N.C. Health Choice	2,308,107	725,325
Total	<u>\$ 204,516,735</u>	<u>\$ 107,230,966</u>

VI. SUMMARY DISCLOSURE OF SIGNIFICANT COMMITMENTS AND CONTINGENCIES

A. Federal and State Assisted Programs

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

VII. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 30, 2015, which is the date the financial statements were available to be issued.

VIII. CHANGE IN ACCOUNTING PRINCIPLES/RESTATEMENT

The County implemented Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions (an amendment of GASB Statement No. 27)*, in the fiscal year ending June 30, 2015. The implementation of the statement required the County to record beginning net pension liability and the effects on net position of contributions made by the County during the measurement period (fiscal year ending June 30, 2014). As a result, net position for the governmental activities decreased by \$5,457,161 and business-type activities decreased by \$440,885.

IX. PRIOR PERIOD ADJUSTMENT

Beginning net position of the governmental funds and proprietary funds has been adjusted by \$(967,725) and \$709,390, respectively, due to incorrectly recording intergovernmental and internal balance amounts in the prior year.



Required Supplemental Financial Data

ROBESON COUNTY, NORTH CAROLINA
 Law Enforcement Officers' Special Separation Allowance
 Required Supplementary Information
 Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/2003	336,060	673,150	337,090	49.92%	2,812,064	11.99%
12/31/2004	339,375	809,693	470,318	41.91%	2,956,134	15.91%
12/31/2005	327,700	819,708	492,008	39.98%	3,609,407	13.63%
12/31/2006	314,916	791,382	476,466	39.79%	4,027,738	11.83%
12/31/2007	312,985	910,356	597,371	34.38%	4,239,456	14.09%
12/31/2009	-	1,461,866	1,461,866	0%	5,266,527	27.76%
12/31/2010	-	1,487,142	1,487,142	0%	5,309,733	28.01%
12/31/2011	-	1,600,793	1,600,793	0%	5,237,254	30.57%
12/31/2012	-	1,836,241	1,836,241	0%	5,557,370	33.04%
12/31/2013	-	1,952,470	1,952,470	0%	5,617,961	34.75%
12/31/2014	-	2,191,077	2,191,077	0%	5,838,228	37.53%

ROBESON COUNTY, NORTH CAROLINA
 Law Enforcement Officers' Special Separation Allowance
 Required Supplementary Information
 Schedule of Employer Contributions

Year Ended June 30	Annual Pension Cost	Percentage Contributed
2007	\$ 84,502	20.12%
2008	87,277	75.84%
2009	95,361	53.55%
2010	110,542	46.20%
2011	182,685	29.18%
2012	185,371	28.76%
2013	193,159	54.47%
2014	203,451	28.63%
2015	246,300	31.44%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation Date	12/31/2014
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar Closed
Remaining Amortization Period	16 Years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	5.00%
Projected Salary Increases	4.25% - 7.85%
Includes Inflation at	3.00%
Cost of Living Adjustments	N/A

ROBESON COUNTY, NORTH CAROLINA
 Other Postemployment Benefits
 Required Supplementary Information
 Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/2007	\$ -	\$ 31,913,907	\$ 31,913,907	0.00%	\$ 34,960,465	91.30%
12/31/2011	-	32,371,541	32,371,541	0.00%	38,416,509	84.30%
12/31/2013	-	36,044,026	36,044,026	0.00%	41,987,355	85.80%

ROBESON COUNTY, NORTH CAROLINA
 Other Postemployment Benefits
 Required Supplementary Information
 Schedule of Employer Contributions

Year Ended June 30	Annual OPEB Cost	Percentage Contributed
2010	\$ 3,093,809	14.60%
2011	3,094,151	26.40%
2012	3,107,696	61.70%
2013	3,107,696	57.23%
2014	3,395,079	61.10%
2015	3,395,079	61.24%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation Date	12/31/2013
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Open
Remaining Amortization Period	30 Years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	4.00%
Medical Costs Trend	
Pre-Medicare Trend Rate	7.75 - 5.00%
Post-Medicare Trend Rate	5.75 - 5.00%
Year of Ultimate Trend Rate	2019
Includes Inflation at	3.00%

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

Local Government Employees' Retirement System

	2015	2014
County's proportion of the net pension liability (asset) (%)	0.76706%	0.75440%
County's proportion of the net pension liability (asset) (\$)	\$ (4,523,706)	\$ 9,093,417
County's covered-employee payroll	\$ 42,665,026	\$ 40,964,715
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(10.60%)	22.20%
Plan fiduciary net position as a percentage of the total pension liability	102.64%	94.35%

ROBESON COUNTY, NORTH CAROLINA
 Robeson County's Contributions
 Required Supplementary Information
 Last Two Fiscal Years

Local Government Employees' Retirement System

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,085,632	\$ 2,993,817
Contributions in relation to the contractually required contribution	3,085,632	2,993,817
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 43,252,936	\$ 42,175,778
Contributions as a percentage of covered-employee payroll	7.13%	7.10%

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

Register of Deeds' Supplemental Pension Fund

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability (asset) (%)	0.79555%	0.72881%
County's proportion of the net pension liability (asset) (\$)	\$ (180,319)	\$ (155,674)
County's covered-employee payroll	\$ 260,794	\$ 253,099
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(69.14%)	-61.51%
Plan fiduciary net position as a percentage of the total pension liability	193.88%	190.50%

ROBESON COUNTY, NORTH CAROLINA
 Robeson County's Contributions
 Required Supplementary Information
 Last Two Fiscal Years

Register of Deeds' Supplemental Pension Fund

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 6,238	\$ 6,495
Contributions in relation to the contractually required contribution	6,238	6,495
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered employee payroll	\$ 274,006	\$ 260,794
Contributions as a percentage of covered-employee payroll	2.28%	2.49%



Major Governmental Funds
General Fund

ROBESON COUNTY, NORTH CAROLINA
 General Fund
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues			
Ad Valorem Taxes			
Taxes		\$ 47,230,776	
Interest and Penalties		1,142,935	
Total Ad Valorem Taxes	\$ 46,751,000	48,373,711	\$ 1,622,711
Local Option Sales Taxes			
Local Option Sales Taxes		19,965,920	
Total Local Option Sales Taxes	18,550,000	19,965,920	1,415,920
Other Taxes and Licenses			
Register of Deeds Excise Tax		127,535	
Total Other Taxes and Licenses	115,000	127,535	12,535
Unrestricted Intergovernmental			
Payments in Lieu of Tax		216,238	
Beer & Wine Tax		2,719	
ABC Distributions		103,759	
Total Unrestricted Intergovernmental	20,500	322,716	302,216
Permits and Fees			
Building Permits		212,374	
Inspection Fees		286,668	
Register of Deeds		361,575	
Total Permits and Fees	717,100	860,617	143,517

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Sales and Services			
Sheriff Fees		\$ 1,460,956	
Jail Fees		88,305	
Fire Inspections		7,720	
Ambulance Fees		4,888,616	
Animal Control Fees		41,656	
Transportation Revenue		805,044	
Extension Service Fees		208	
Soil Conservation Fees		1,863	
Home Health		589,305	
Recreation Fees		24,106	
Rent and Concessions		430,140	
Motor Vehicle Collection Fees		121,522	
Wellness Fees		1,143,521	
Total Sales and Services	\$ 8,700,813	9,602,962	\$ 902,149
Restricted Intergovernmental			
Court Facilities Fees		187,932	
General Health		167,423	
Epidemiology		2,047,052	
Adult Health Services		569,696	
Maternal & Child Health		5,922,404	
Home & Community		79,393	
State Emergency Management		63,714	
DSS Revenue		24,365,706	
ABC Revenue		28,575	
NC Governors Crime Commission		15,299	
Total Restricted Intergovernmental	37,987,776	33,447,194	(4,540,582)
Investment Earnings			
General		99,489	
Total Investment Earnings	30,000	99,489	69,489

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Miscellaneous			
Insurance Claims Settlement		\$ 844,621	
Insurance Refunds		132,670	
Elections Reimbursement		1,015	
Other Miscellaneous		6,460,241	
Total Miscellaneous	\$ 9,432,663	7,438,547	\$ (1,994,116)
Total Revenues	122,304,852	120,238,691	(2,066,161)
Expenditures			
Governing Body			
Salaries and Benefits		281,584	
Other Expenditures		505,513	
Total Governing Body	859,418	787,097	72,321
Administration			
Salaries and Benefits		621,067	
Other Expenditures		54,236	
Total Administration	707,013	675,303	31,710
Personnel			
Salaries and Benefits		246,853	
Other Expenditures		58,419	
Total Personnel	358,436	305,272	53,164
Purchasing & Safety			
Salaries and Benefits		12,920	
Other Expenditures		23,607	
Total Purchasing & Safety	65,313	36,527	28,786

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Wellness			
Salaries and Benefits		\$ 541,385	
Other Expenditures		1,435,254	
Total Finance	\$ 1,976,640	1,976,639	\$ 1
Finance			
Salaries and Benefits		539,969	
Other Expenditures		49,928	
Total Finance	673,038	589,897	83,141
Computer Operations			
Salaries and Benefits		206,472	
Other Expenditures		191,438	
Total Computer Operations	532,793	397,910	134,883
Tax Administration			
Salaries and Benefits		2,090,950	
Other Expenditures		620,444	
Capital Outlay		169,980	
Total Tax Administration	2,893,934	2,881,374	12,560
County Attorney			
Salaries and Benefits		179,757	
Other Expenditures		6,693	
Total Court Facilities	186,450	186,450	-
Court Facilities			
Salaries and Benefits		120,226	
Other Expenditures		398,750	
Total Court Facilities	554,996	518,976	36,020

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Elections			
Salaries and Benefits		\$ 249,651	
Other Expenditures		175,355	
Total Elections	\$ 461,754	425,006	\$ 36,748
Register of Deeds			
Salaries and Benefits		390,953	
Other Expenditures		21,082	
Total Register of Deeds	454,740	412,035	42,705
Non Departmental			
Salaries and Benefits		1,903,060	
Other Expenditures		155,547	
Total Non Departmental	3,420,848	2,058,607	1,362,241
Central Garage			
Salaries and Benefits		325,505	
Other Expenditures		760,380	
Total Central Garage	1,184,873	1,085,885	98,988
Public Buildings			
Salaries and Benefits		859,274	
Other Expenditures		606,440	
Total Public Buildings	1,570,022	1,465,714	104,308
Sheriff			
Salaries and Benefits		8,184,697	
Other Expenditures		1,463,951	
Capital Outlay		300,000	
Total Sheriff	9,968,853	9,948,648	20,205
Juvenile Outreach Program			
Salaries and Benefits		613,931	
Total Juvenile Outreach Program	636,722	613,931	22,791

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Communications			
Salaries and Benefits		\$ 1,203,236	
Other Expenditures		91,710	
Total Communications	\$ 1,424,704	1,294,946	\$ 129,758
Jail			
Salaries and Benefits		4,473,438	
Other Expenditures		1,712,310	
Capital Outlay		847,047	
Total Jail	7,642,373	7,032,795	609,578
Jail Health Services			
Salaries and Benefits		1,289,093	
Other Expenditures		113,562	
Total Jail Health Services	1,482,099	1,402,655	79,444
Emergency Management			
Salaries and Benefits		172,980	
Other Expenditures		80,500	
Total Emergency Management	264,296	253,480	10,816
Fire Marshal			
Salaries and Benefits		98,092	
Other Expenditures		96,546	
Capital Outlay		26,330	
Total Fire Marshal	220,969	220,968	1
Inspections			
Salaries and Benefits		328,627	
Other Expenditures		25,640	
Total Inspections	477,254	354,267	122,987
Coroner			
Professional service		89,200	
Total Coroner	89,200	89,200	-

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Emergency Medical Services			
Salaries and Benefits		\$ 4,376,414	
Other Expenditures		769,346	
Capital Outlay		145,237	
Total Emergency Medical Services	\$ 5,646,881	5,290,997	\$ 355,884
Animal Control			
Salaries and Benefits		200,616	
Other Expenditures		293,959	
Total Animal Control	558,968	494,575	64,393
Planning Board			
Salaries and Benefits		266,948	
Other Expenditures		9,942	
Total Planning Board	312,465	276,890	35,575
Development Commission			
Salaries and Benefits		218,432	
Other Contributions		34,049	
Total Development Commission	255,063	252,481	2,582
Cooperative Extension			
Salaries and Benefits		3,307	
Other Expenditures		428,114	
Capital Outlay		27,849	
Total Cooperative Extension	507,068	459,270	47,798
Soil Conservation			
Salaries and Benefits		95,592	
Other Expenditures		7,720	
Total Soil Conservation	115,550	103,312	12,238

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
General Health			
General Health			
Salaries and Benefits		\$ 638,814	
Other Expenditures		445,617	
Capital Outlay		47,703	
Total General Health		<u>1,132,134</u>	
Environmental Health			
Salaries and Benefits		582,884	
Other Expenditures		59,987	
Total Environmental Health		<u>642,871</u>	
HIV Case Management			
Salaries and Benefits		465	
Other Expenditures		1,827	
Total HIV Case Management		<u>2,292</u>	
Epidemiology			
Salaries and Benefits		297,120	
Other Expenditures		16,198	
Total Epidemiology		<u>313,318</u>	
Communicable Disease			
Salaries and Benefits		52,812	
Other Expenditures		5,275	
Total Communicable Disease		<u>58,087</u>	
Tuberculosis Health			
Salaries and Benefits		117,146	
Other Expenditures		15,533	
Total Tuberculosis Health		<u>132,679</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
AIDS Health			
Salaries and Benefits		\$ 33,265	
Total AIDS Health		<u>33,265</u>	
Health School Nutrition			
Other Expenditures		349	
Total Health School Nutrition		<u>349</u>	
Family Support			
Salaries and Benefits		8,686	
Other Expenditures		150,153	
Total Family Support		<u>158,839</u>	
Health Focus Group Family Support			
Salaries and Benefits		35,738	
Other Expenditures		539	
Total Health Focus Group Family Support		<u>36,277</u>	
Nurse Family Partnership			
Salaries and Benefits		355,083	
Other Expenditures		46,111	
Total Nurse Family Partnership		<u>401,194</u>	
Immunization Action Plan			
Salaries and Benefits		59,799	
Other Expenditures		17,356	
Total Immunization Action Plan		<u>77,155</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Health			
Salaries and Benefits		\$ 105,890	
Other Expenditures		4,360	
Total Adult Health		<u>110,250</u>	
Health Promotion			
Salaries and Benefits		33,822	
Other Expenditures		1,292	
Total Health Promotion		<u>35,114</u>	
Child Services Coordination			
Salaries and Benefits		463,419	
Other Expenditures		15,746	
Total Child Services Coordination		<u>479,165</u>	
Health WIC Administration			
Salaries and Benefits		16,855	
Other Expenditures		421	
Total Health WIC Administration		<u>17,276</u>	
Child Health			
Salaries and Benefits		533,468	
Other Expenditures		504,327	
Total Child Health		<u>1,037,795</u>	
Family Planning Health			
Salaries and Benefits		638,878	
Other Expenditures		100,006	
Total Family Planning Health		<u>738,884</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Maternity Outreach			
Salaries and Benefits		\$ 485,232	
Other Expenditures		107,961	
Total Maternity Outreach		<u>593,193</u>	
WIC Nutrition Health			
Salaries and Benefits		165,735	
Other Expenditures		16,742	
Total WIC Nutrition Health		<u>182,477</u>	
WIC Clinic Health			
Salaries and Benefits		444,650	
Other Expenditures		213,540	
Total WIC Clinic Health		<u>658,190</u>	
Rural Health Outreach			
Salaries and Benefits		8,573	
Other Expenditures		117,086	
Total Rural Health Outreach		<u>125,659</u>	
Maternal Health			
Salaries and Benefits		704,286	
Other Expenditures		95,822	
Total Maternal Health		<u>800,108</u>	
WIC Breastfeeding			
Salaries and Benefits		19,722	
Other Expenditures		9,113	
Total WIC Breastfeeding		<u>28,835</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Orthopedic Health			
Salaries and Benefits		\$ 15,466	
Other Expenditures		571	
Total Orthopedic Health		<u>16,037</u>	
Early Childhood Adv			
Other Expenditures		135,201	
Total Early Childhood Adv		<u>135,201</u>	
EPSDT Outreach Project/Health			
Salaries and Benefits		51,063	
Other Expenditures		595	
Total EPSDT Outreach Project/Health		<u>51,658</u>	
Teen Pregnancy Prevention			
Other Expenditures		74,221	
Total Teen Pregnancy Prevention		<u>74,221</u>	
Prepare For Success			
Other Expenditures		107,351	
Total Prepare For Success		<u>107,351</u>	
Health Homespun Nurturing			
Salaries and Benefits		11,007	
Other Expenditures		5,565	
Total Health Homespun Nurturing		<u>16,572</u>	
Health CVH Grant			
Salaries and Benefits		40,167	
Other Expenditures		99,373	
Total Health CVH Grant		<u>139,540</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Primary Care			
Salaries and Benefits		\$ 29,232	
Other Expenditures		105,361	
Total Adult Primary Care		<u>134,593</u>	
TANF			
Salaries and Benefits		24,176	
Other Expenditures		6,503	
Total TANF		<u>30,679</u>	
Child Health Auxillary			
Other Expenditures		250,000	
Total Child Health Auxillary		<u>250,000</u>	
Comm DIS All Other			
Salaries and Benefits		71,795	
Other Expenditures		64,507	
Total Comm DIS All Other		<u>136,302</u>	
HCV HIV Jail			
Salaries and Benefits		165,186	
Other Expenditures		9,130	
Total HCV HIV Jail		<u>174,316</u>	
AIDS Primary Care			
Other Expenditures		39,059	
Total Aids Primary Care		<u>39,059</u>	
Diabetic Grant			
Other Expenditures		2,863	
Total Diabetic Grant		<u>2,863</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Wolfe Mini Grant			
Other Expenditures		\$ 1,808	
Total Wolfe Mini Grant		<u>1,808</u>	
School Influenza			
Other Expenditures		5,796	
Total School Influenza		<u>5,796</u>	
Parents as Teachers			
Salaries and Benefits		138,144	
Other Expenditures		46,460	
Total Parents as Teachers		<u>184,604</u>	
Health - Incredible Years			
Salaries and Benefits		13,349	
Other Expenditures		22,165	
Total Health - Incredible Years		<u>35,514</u>	
RW Administrative			
Other Expenditures		-	
Total RW Administrative		<u>-</u>	
Tobacco Prevention			
Other Expenditures		17,185	
Total Tobacco Prevention		<u>17,185</u>	
Nurse Family Partnership II			
Salaries and Benefits		224,979	
Other Expenditures		39,800	
Total Nurse Family Partnership II		<u>264,779</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Health - Bioterrorism			
Salaries and Benefits		\$ 82,350	
Other Expenditures		53,594	
Total Health - Bioterrorism		<u>135,944</u>	
Community Transformation			
Salaries and Benefits		46,169	
Other Expenditures		68,401	
Total Community Transformation		<u>114,570</u>	
HIV STD State			
Salaries and Benefits		6,589	
Other Expenditures		56	
Total HIV STD State		<u>6,645</u>	
WIC Breastfeeding			
Salaries and Benefits		38,430	
Total WIC Breastfeeding		<u>38,430</u>	
Alcohol Rehab Fund			
Other Expenditures		-	
Total Alcohol Rehab Fund		<u>-</u>	
Health Disparities			
Other Expenditures		-	
Total Health Disparities		<u>-</u>	
Sparrow Project			
Salaries and Benefits		52,581	
Other Expenditures		1,411	
Total Sparrow Project		<u>53,992</u>	

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
NCACE Youth Violence Prevention			
Salaries and Benefits		\$ 9,050	
Other Expenditures		197,584	
Total NCACE Youth Violence Prevention		<u>206,634</u>	
Health Essential Services			
Salaries and Benefits		55,402	
Other Expenditures		4	
Total Health Essential Services		<u>55,406</u>	
Total General Health	<u>\$ 11,519,491</u>	<u>10,225,105</u>	<u>\$ 1,294,386</u>
Health Programs			
Ryan White			
Salaries and Benefits		154,706	
Other Expenditures		592,456	
Total Ryan White		<u>747,162</u>	
Dogwood Consortium II			
Salaries and Benefits		53,662	
Other Expenditures		139,746	
Total Dogwood Consortium II		<u>193,408</u>	
HOPWA III			
Salaries and Benefits		23,447	
Other Expenditures		319,870	
Total HOPWA III		<u>343,317</u>	
Total Health Programs	<u>\$ 1,618,684</u>	<u>\$ 1,283,887</u>	<u>\$ 334,797</u>

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Home Health			
Home Health			
Salaries and Benefits		\$ 585,916	
Other Expenditures		257,658	
Total Home Health		<u>843,574</u>	
Total Home Health	\$ 1,054,215	843,574	\$ 210,641
Social Services			
Salaries and Benefits		19,816,941	
Other Expenditures		15,709,117	
Capital Outlay		-	
Total Social Services	<u>36,668,842</u>	<u>35,526,058</u>	1,142,784
Veteran Service Officer			
Salaries and Benefits		102,610	
Other Expenditures		5,077	
Total Veteran Service Officer	<u>124,061</u>	<u>107,687</u>	16,374
Rob Restitution Program			
Salaries and Benefits		65,436	
Other Expenditures		8,228	
Total Rob Restitution Program	<u>73,664</u>	<u>73,664</u>	-
Criminal Justice Partner Grant			
Salaries and Benefits		538,286	
Other Expenditures		54,171	
Total Criminal Justice Partner Grant	<u>788,069</u>	<u>592,457</u>	195,612
Teen Court and Youth Services			
Salaries and Benefits		112,569	
Other Expenditures		22,378	
Total Teen Court and Youth Services	<u>144,694</u>	<u>134,947</u>	9,747

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
School Current Expenditures			
Other Expenditures		\$ 12,375,000	
Total School Current Expenditures	\$ 12,375,000	12,375,000	\$ -
School Capital Outlay			
Other Expenditures		2,060,989	
Total School Capital Outlay	5,186,106	2,060,989	3,125,117
SEATS			
Salaries and Benefits		604,350	
Other Expenditures		287,309	
Total SEATS	1,019,467	891,659	127,808
Parks & Recreation			
Salaries and Benefits		559,275	
Other Expenditures		349,976	
Total Parks & Recreation	937,769	909,251	28,518
Recreation Special			
Other Expenditures		118,917	
Total Recreation Special	144,003	118,917	25,086
Special Appropriation			
Other Expenditures		8,586,648	
Debt Service - Principal		2,230,162	
Debt Service - Interest		1,541,816	
Total Special Appropriation	12,977,022	12,358,626	618,396

ROBESON COUNTY, NORTH CAROLINA

General Fund

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

Budget and Actual

For the Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Contingency			
Other Expenditures	\$ -	-	
Total Contingency	\$ 157,562	-	\$ 157,562
Total Expenditures	130,291,382	119,392,928	10,898,454
Excess (Deficiency) of Revenues Over Expenditures	(7,986,530)	845,763	8,832,293
Other Financing Sources (Uses)			
Transfers	(200,873)	1,654,978	1,855,851
Installment Purchase Obligations	645,110	-	(645,110)
Total Other Financing Sources (Uses)	444,237	1,654,978	1,210,741
Appropriated Fund Balance	7,542,293	-	(7,542,293)
Net Change in Fund Balance	\$ -	2,500,741	\$ 2,500,741
Fund Balance - Beginning		31,776,148	
Prior Period Adjustment		(967,725)	
Fund Balance - Beginning, Restated		30,808,423	
Fund Balance - Ending		\$ 33,309,164	

Nonmajor Governmental Funds

ROBESON COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Capital Project Funds
June 30, 2015

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 398,268	\$ 610,026	\$ 1,008,294
Restricted Cash	2,205,862	-	2,205,862
Taxes Receivable (Net)	1,126,948	-	1,126,948
Due from Other Governments	35,643	-	35,643
Total Assets	3,766,721	610,026	4,376,747
LIABILITIES			
Accounts Payable and Accrued Liabilities	398,268	-	398,268
Total Liabilities	398,268	-	398,268
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Receivable	1,126,948	-	1,126,948
Total Deferred Inflows of Resources	1,126,948	-	1,126,948
FUND BALANCES			
Restricted			
Public Buildings	-	-	-
E-911	2,241,505	-	2,241,505
Assigned			
Public Buildings	-	610,026	610,026
Total Fund Balances	2,241,505	610,026	2,851,531
Total Liabilities and Fund Balances	\$ 3,766,721	\$ 610,026	\$ 4,376,747

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Capital Project Funds

For the Fiscal Year Ended June 30, 2015

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues			
Ad Valorem Taxes	\$ 4,090,913	\$ -	\$ 4,090,913
Restricted Intergovernmental	-	135,414	135,414
Sales and Services	901,105	-	901,105
Investment Earnings	-	-	-
Total Revenues	<u>4,992,018</u>	<u>135,414</u>	<u>5,127,432</u>
Expenditures			
Current			
Fire Department	4,090,913	-	4,090,913
E-911	404,271	-	404,271
Public Buildings	-	135,414	135,414
Capital Outlay	-	-	-
Total Expenditures	<u>4,495,184</u>	<u>135,414</u>	<u>4,630,598</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>496,834</u>	<u>-</u>	<u>496,834</u>
Other Financing Sources			
Transfers to Other Funds	-	(1,654,978)	(1,654,978)
Transfers from Other Funds	-	-	-
Total Other Financing Sources (Users)	<u>-</u>	<u>(1,654,978)</u>	<u>(1,654,978)</u>
Net Change in Fund Balance	496,834	(1,654,978)	(1,158,144)
Fund Balance - Beginning of Year	<u>1,744,671</u>	<u>2,265,004</u>	<u>4,009,675</u>
Fund Balance - End of Year	<u>\$ 2,241,505</u>	<u>\$ 610,026</u>	<u>\$ 2,851,531</u>



Nonmajor Governmental Funds
Special Revenue Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2015

	E-911 Fund	Fire District Fund	Total
ASSETS			
Cash and Cash Equivalents	\$ -	\$ 398,268	\$ 398,268
Restricted Cash	2,205,862	-	2,205,862
Due from Other Government	35,643	-	35,643
Taxes Receivable (Net)	-	1,126,948	1,126,948
Total Assets	\$ 2,241,505	\$ 1,525,216	\$ 3,766,721
LIABILITIES			
Accounts Payable and Accrued Liabilities	\$ -	\$ 398,268	\$ 398,268
Total Liabilities	-	398,268	398,268
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Receivable	-	1,126,948	1,126,948
Total Deferred Inflows of Resources	-	1,126,948	1,126,948
FUND BALANCES			
Restricted:			
E-911	2,241,505	-	2,241,505
Unassigned	-	-	-
Total Fund Balances	2,241,505	-	2,241,505
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,241,505	\$ 1,525,216	\$ 3,766,721

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2015

	E-911 Fund	Fire District Fund	Total
Revenues			
Ad Valorem Taxes	\$ -	\$ 4,090,913	\$ 4,090,913
Sales and Services	901,105	-	901,105
Total Revenues	<u>901,105</u>	<u>4,090,913</u>	<u>4,992,018</u>
Expenditures			
Fire Department	-	4,090,913	4,090,913
E-911	404,271	-	404,271
Total Expenditures	<u>404,271</u>	<u>4,090,913</u>	<u>4,495,184</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>496,834</u>	<u>-</u>	<u>496,834</u>
Other Financing Sources (Uses)			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	496,834	-	496,834
Fund Balance - Beginning of Year	<u>1,744,671</u>	<u>-</u>	<u>1,744,671</u>
Fund Balance - End of Year	<u>\$ 2,241,505</u>	<u>\$ -</u>	<u>\$ 2,241,505</u>

ROBESON COUNTY, NORTH CAROLINA
 E-911 Fund
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Sales and Services			
E-911	\$ 397,530	\$ 901,105	\$ 503,575
Expenditures			
E-911			
Other Expenditures		209,463	
Capital Outlay		194,808	
Total Expenditures	605,600	404,271	201,329
Excess (Deficiency) of Revenues Over Expenditures	(208,070)	496,834	704,904
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance	208,070	-	(208,070)
Net Change in Fund Balance	\$ -	496,834	\$ 496,834
Fund Balance - Beginning of Year		1,744,671	
Fund Balance - End of Year		\$ 2,241,505	

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Ad Valorem Taxes			
Fire District Taxes	\$ 4,090,914	\$ 4,090,913	\$ (1)
Expenditures			
Fire Department			
Big Marsh		255,477	
Britts		132,755	
Red Springs		86,654	
Raynham/McDonald		143,706	
Deep Branch		213,610	
E Howellsville		157,018	
Evans Crossroad		123,396	
Lumber Bridge		186,863	
North Woods		196,725	
Piney Forest		173,016	
Prospect		192,282	
Raft Swamp		197,096	
Saddletree		163,218	
Scuffletown		242,767	
Shannon		149,096	
Wisharts		121,570	
Kingsdale		92,868	
Orrum		62,359	
Jacobs Swamp		22,664	
Phil/Burnt Swamp		119,068	
Whitehouse		84,754	
Sterling		37,138	
Ashpole		176,611	

ROBESON COUNTY, NORTH CAROLINA

Fire District Fund

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

Budget and Actual

For the Fiscal Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Fire Department (Continued)			
Smiths		105,939	
Rennert		115,462	
Rowland		92,007	
Quehill		345,000	
Southeast Maxton		101,794	
Total Expenditures	<u>4,090,914</u>	<u>4,090,913</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

Nonmajor Governmental Funds
Capital Project Funds

ROBESON COUNTY, NORTH CAROLINA
 Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2015

	Community Development Block Grant	Capital Reserve Capital Project Fund	Total
ASSETS			
Cash and Cash Equivalents	\$ 610,026	\$ -	\$ 610,026
Due from Other Governments	-	-	-
Restricted Cash	-	-	-
Total Assets	610,026	-	610,026
LIABILITIES			
Accounts Payable and Accrued Liabilities	-	-	-
Total Liabilities	-	-	-
FUND BALANCES			
Restricted Public Buildings	-	-	-
Assigned Public Buildings	610,026	-	610,026
Total Fund Balances	610,026	-	610,026
Total Liabilities and Fund Balances	\$ 610,026	\$ -	\$ 610,026

ROBESON COUNTY, NORTH CAROLINA

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

Nonmajor Capital Project Funds

For the Fiscal Year Ended June 30, 2015

	Community Development Block Grant	Capital Reserve Capital Project Fund	Total
Revenues			
Restricted Intergovernmental	\$ 135,414	\$ -	\$ 135,414
Investment Earnings	-	-	-
Total Revenues	<u>135,414</u>	<u>-</u>	<u>135,414</u>
Expenditures			
Public Buildings	135,414	-	135,414
Capital Outlay	-	-	-
Total Expenditures	<u>135,414</u>	<u>-</u>	<u>135,414</u>
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources			
Transfers to Other Funds	-	(1,654,978)	(1,654,978)
Net Change in Fund Balance	-	(1,654,978)	(1,654,978)
Fund Balance - Beginning of Year	<u>610,026</u>	<u>1,654,978</u>	<u>2,265,004</u>
Fund Balance - End of Year	<u>\$ 610,026</u>	<u>\$ -</u>	<u>\$ 610,026</u>

ROBESON COUNTY, NORTH CAROLINA
 Community Development Block Grant
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Actual			Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Year	Current Year		
Revenues					
Restricted Intergovernmental					
Project Sweet Daddy	\$ 850,000	\$ 764,438	\$ 14,970	\$ 779,408	\$ (70,592)
Trinity Frozen Foods	75,000	70,334	4,666	75,000	-
Capel Rugs	500,000	-	115,778	115,778	(384,222)
Total Revenues	1,425,000	834,772	135,414	970,186	(454,814)
Expenditures					
Public Buildings					
Project Sweet Daddy	850,000	792,788	14,970	807,758	42,242
Trinity Frozen Foods	75,000	70,334	4,666	75,000	-
Capel Rugs	500,000	-	115,778	115,778	384,222
Total Expenditures	1,425,000	863,122	135,414	998,536	426,464
Excess (Deficiency) of Revenues Over Expenditures	-	(28,350)	-	(28,350)	(28,350)

ROBESON COUNTY, NORTH CAROLINA
 Community Development Block Grant
 Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)
 Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

			<u>Actual</u>		Totals to Date	Variance Positive (Negative)
	Project Authorization	Prior Year	Current Year	Current Year		
Other Financing Sources (Uses)						
Transfers in:						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Fund	-	28,350	-	-	28,350	28,350
Total Other Financing Sources (Uses)	-	28,350	-	-	28,350	28,350
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund Balance - Beginning			<u>610,026</u>			
Fund Balance - Ending			<u>\$ 610,026</u>			

ROBESON COUNTY, NORTH CAROLINA
 Community Development Block Grant
 Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)
 Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Year</u>
Prior year actual numbers have been reduced by the following amounts for projects closed.	
Revenues	
Restricted Intergovernmental	\$ 533,842
Expenditures	
Public Buildings	<u>533,842</u>
Excess (Deficiency) of Revenues Over Expenditures	-
Other Financing Sources (Uses)	
Transfers	<u>-</u>
	<u><u>\$ -</u></u>

ROBESON COUNTY, NORTH CAROLINA
 Capital Reserve Capital Project Fund
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues			
Investment Earnings	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Capital Reserve			
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	(1,654,978)	(1,654,978)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,654,978)</u>	<u>(1,654,978)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(1,654,978)</u>	<u>\$ (1,654,978)</u>
Fund Balance - Beginning		<u>1,654,978</u>	
Fund Balance - Ending		<u>\$ -</u>	



Enterprise Funds

ROBESON COUNTY, NORTH CAROLINA
 Water Fund
 Schedule of Revenues and Expenditures
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
State Grants		\$ -	
Total Restricted Intergovernmental	\$ -	-	\$ -
Operating Revenues			
Charges for Services		11,046,302	
Taps and Reconnections		176,390	
Other		108,333	
Total Operating Revenues	10,670,000	11,331,025	661,025
Nonoperating Revenues			
Investment Earnings		-	
Miscellaneous		252,430	
Total Nonoperating Revenues	120,000	252,430	132,430
Total Revenues	10,790,000	11,583,455	793,455
Expenditures			
Non-Departmental			
Other Expenditures		675	
Total Nondepartmental	100,000	675	99,325
Water Customer Service			
Salaries and Benefits		380,629	
Other Expenditures		2,793,781	
Capital Outlay		-	
Total Water Customer Service	3,179,035	3,174,410	4,625
Public Utilities			
Salaries and Benefits		301,728	
Other Expenditures		30,727	
Total Public Utilities	332,455	332,455	-

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Water Treatment Plant			
Salaries and Benefits		\$ 655,498	
Other Expenditures		1,219,474	
Capital Outlay		38,300	
Total Water Treatment Plant	\$ 3,156,397	1,913,272	\$ 1,243,125
Water Treatment Wells			
Salaries and Benefits		328,442	
Other Expenditures		1,378,166	
Capital Outlay		2,957,717	
Total Water Treatment Wells	8,631,360	4,664,325	3,967,035
Water Distribution			
Salaries and Benefits		426,317	
Other Expenditures		713,292	
Capital Outlay		506,067	
Total Water Distribution	3,554,475	1,645,676	1,908,799
Meter Maintenance			
Salaries and Benefits		475,796	
Other Expenditures		69,964	
Capital Outlay		-	
Total Meter Maintenance	642,199	545,760	96,439
Water System Production			
Capital Outlay		-	
Total Water System Production	-	-	-
Debt Service			
Principal Retirement		882,101	
Interest Paid		805,202	
Total Debt Service	2,250,877	1,687,303	563,574

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Total Expenditures	\$ 21,846,798	\$ 13,963,876	\$ 7,882,922
Excess (Deficiency) of Revenues Over Expenditures	(11,056,798)	(2,380,421)	8,676,377
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance	11,056,798	-	(11,056,798)
Net Change in Fund Balance	\$ -	\$ (2,380,421)	\$ (2,380,421)

ROBESON COUNTY, NORTH CAROLINA

Water Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		<u>\$ (2,380,421)</u>	
Reconciling Items:			
Depreciation Expense		(2,089,238)	
Bond Issuance Cost Amortization		(6,927)	
Pension Expense		110,810	
Capital Outlays		3,502,084	
Debt Principal		882,101	
Decrease in Accrued Interest Payable		1,130	
Increase in Compensated Absences		(8,525)	
Increase in Other Postemployment Benefits		<u>(47,407)</u>	
Total Reconciling Items		<u>2,344,028</u>	
Change in Net Position		<u><u>\$ (36,393)</u></u>	

ROBESON COUNTY, NORTH CAROLINA
Solid Waste Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Restricted Intergovernmental			
Other Grants		\$ 33,940	
Total Restricted Intergovernmental	\$ 53,565	33,940	\$ (19,625)
Operating Revenues			
Charges for Services		7,609,743	
Total Operating Revenues	6,962,283	7,609,743	647,460
Nonoperating Revenues			
Solid Waste Disposal Tax		77,543	
Scrap Tire Disposal Tax		179,909	
White Goods Disposal Tax		53,560	
Total Nonoperating Revenues	327,800	311,012	(16,788)
Miscellaneous Revenue			
Other Miscellaneous Revenue		10,962	
Total Miscellaneous Revenue	147,505	10,962	(136,543)
Total Revenues	7,491,153	7,965,657	474,504
Expenditures			
Landfill			
Salaries and Benefits		1,426,927	
Other Expenditures		4,229,007	
Capital Outlay		2,050,338	
Total Landfill	7,916,405	7,706,272	210,133
Non-Departmental			
Salaries and Benefits		-	
Landfill Closure		-	
Total Non-Departmental	179,732	-	179,732

ROBESON COUNTY, NORTH CAROLINA

Solid Waste Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Manned Dumpster Sites			
Salaries and Benefits		\$ 676,622	
Other Expenditures		-	
Total Manned Dumpster Sites	\$ 645,511	676,622	\$ (31,111)
Total Expenditures	8,741,648	8,382,894	358,754
Excess (Deficiency) of Revenues Over Expenditures	(1,250,495)	(417,237)	833,258
Other Financing Sources (Uses)			
Transfers out:			
General Fund	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Appropriated Fund Balance	1,250,495	-	(1,250,495)
Net Change in Fund Balance	\$ -	\$ (417,237)	\$ (417,237)

ROBESON COUNTY, NORTH CAROLINA

Solid Waste Fund

Schedule of Revenues and Expenditures (Continued)

Budget and Actual (Non-GAAP)

For the Fiscal Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Net Change in Fund Balance		<u>\$ (417,237)</u>	
Reconciling Items:			
Depreciation Expense		(428,465)	
Pension Expense		62,884	
Capital Outlays		2,050,338	
Increase in Accrued Landfill Closure and Postclosure Care Costs		(2,561,707)	
Decrease in Compensated Absences		14,228	
Increase in Other Postemployment Benefits		<u>(26,029)</u>	
Total Reconciling Items		<u>(888,751)</u>	
Change in Net Position		<u><u>\$ (1,305,988)</u></u>	

ROBESON COUNTY, NORTH CAROLINA
 Robeson County Housing Authority
 Schedule of Revenues and Expenditures
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Operating Revenues			
Operating Grants		\$ 809,261	
Other Rental Revenue		10,553	
Dwelling Rental		692,956	
Total Operating Revenues	\$ 1,543,872	1,512,770	\$ (31,102)
Nonoperating Revenues			
Gain(Loss) on Sale of Assets		-	
Investment Earnings		1,990	
Total Nonoperating Revenues	1,500	1,990	490
Total Revenues	1,545,372	1,514,760	(30,612)
Expenditures			
Administration		434,968	
Tenant Services		8,627	
Protection Services		2,658	
Utilities		327,299	
Ordinary Maintenance		574,877	
Insurance Premiums		82,835	
General Expense		54,237	
Total Expenditures	1,517,243	1,485,501	31,742
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,129	\$ 29,259	\$ 1,130

ROBESON COUNTY, NORTH CAROLINA

Robeson County Housing Authority
 Schedule of Revenues and Expenditures (Continued)
 Budget and Actual (Non-GAAP)
 For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In:	\$ -	\$ 28,000	\$ 28,000
Total Other Financing Sources (Uses)	-	28,000	28,000
Appropriated Fund Balance	(28,129)	-	28,129
Net Change in Fund Balance	\$ -	\$ 57,259	\$ 57,259

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

Net Change in Fund Balance	<u>\$ 57,259</u>
Reconciling Items:	
Depreciation Expense	(661,181)
Pension Expense	29,072
(Increase) Decrease in Compensated Absences	16,830
Operating Grants	45,839
Capital Fund Expense	(17,839)
Capital Fund Transfers Out	(28,000)
Total Reconciling Items	<u>(615,279)</u>
Change in Net Position	<u>\$ (558,020)</u>

Agency Funds

ROBESON COUNTY, NORTH CAROLINA
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<u>Social Services</u>				
Assets				
Cash and Cash Equivalents	\$ 52,674	\$ 457,186	\$ 458,032	\$ 51,828
Liabilities				
Miscellaneous Liabilities	\$ 52,674	\$ 457,186	\$ 458,032	\$ 51,828
<u>Fines and Forfeitures</u>				
Assets				
Cash and Cash Equivalents	\$ -	\$ 581,463	\$ 470,248	\$ 111,215
Accounts Receivable	-	-	-	-
	\$ -	\$ 581,463	\$ 470,248	\$ 111,215
Liabilities				
Intergovernmental Payable - Robeson County Board of Education	\$ -	\$ 581,463	\$ 470,248	\$ 111,215
Total Liabilities	\$ -	\$ 581,463	\$ 470,248	\$ 111,215
<u>Extension Service</u>				
Assets				
Cash and Cash Equivalents	\$ 11,792	\$ 3,100	\$ 2,387	\$ 12,505
Accounts Receivable	-	-	-	-
	\$ 11,792	\$ 3,100	\$ 2,387	\$ 12,505
Liabilities				
Miscellaneous Liabilities	\$ 11,792	\$ 3,100	\$ 2,387	\$ 12,505

ROBESON COUNTY, NORTH CAROLINA

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014		Additions		Deductions		Balance June 30, 2015
<u>Ad Valorem Taxes</u>							
Assets							
Cash and Cash Equivalents	\$ -		\$ 3,714,014		\$ 3,714,014		\$ -
Liabilities							
Miscellaneous Liabilities	\$ -		\$ 3,714,014		\$ 3,714,014		\$ -
<u>Sanitary Districts</u>							
Assets							
Cash and Cash Equivalents	\$ -		\$ 41,133		\$ 40,041		\$ 1,092
Liabilities							
Miscellaneous Liabilities	\$ -		\$ 41,133		\$ 40,041		\$ 1,092
<u>Deed of Trust Fund</u>							
Assets							
Cash and Cash Equivalents	\$ -		\$ 47,529		\$ 47,529		\$ -
Liabilities							
Intergovernmental Payable - State of North Carolina	\$ -		\$ 47,529		\$ 47,529		\$ -

ROBESON COUNTY, NORTH CAROLINA

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

For the Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<u>Totals - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$ 64,466	\$ 4,844,425	\$ 4,732,251	\$ 176,640
Accounts Receivable	-	-	-	-
	<u>\$ 64,466</u>	<u>\$ 4,844,425</u>	<u>\$ 4,732,251</u>	<u>\$ 176,640</u>
Liabilities				
Miscellaneous Liabilities	\$ 64,466	\$ 4,215,433	\$ 4,214,474	\$ 65,425
Intergovernmental Payable - Robeson County Board of Education	-	581,463	470,248	111,215
Intergovernmental Payable - State of North Carolina	-	47,529	47,529	-
Total Liabilities	<u>\$ 64,466</u>	<u>\$ 4,844,425</u>	<u>\$ 4,732,251</u>	<u>\$ 176,640</u>

Other Schedules

ROBESON COUNTY, NORTH CAROLINA
 General Fund
 Schedule of Ad Valorem Taxes Receivable
 June 30, 2015

Fiscal Year	Uncollected Balance July 1, 2014	Additions and Adjustments	Collections and Credits	Uncollected Balance June 30, 2015
2014-15	\$ -	\$ 47,688,521	\$ 44,247,325	\$ 3,441,196
2013-14	3,896,376	(40,790)	1,663,740	2,191,846
2012-13	2,254,710	(38,724)	515,473	1,700,513
2011-12	1,658,140	(28,477)	294,204	1,335,459
2010-11	1,342,314	(10,350)	211,599	1,120,365
2009-10	1,000,519	1,255	118,827	882,947
2008-09	794,767	(2,625)	77,527	714,615
2007-08	630,284	(1,964)	44,880	583,440
2006-07	522,792	(1,566)	28,380	492,846
2005-06	401,386	(179)	16,287	384,920
2004-05	332,677	-	332,677	-
	<u>\$ 12,833,965</u>	<u>\$ 47,565,101</u>	<u>\$ 47,550,919</u>	<u>12,848,147</u>

Less: Allowance for Uncollectible Accounts:
 General Fund

1,285,000

Ad Valorem Taxes Receivable - Net

\$ 11,563,147

Reconciliation with Revenues

Ad Valorem Taxes - General Fund

48,373,711

Reconciling Items:

Interest and Penalties Collected

(1,142,935)

Taxes Released

(12,534)

Taxes Written Off

332,677

Total Collections and Credits

\$ 47,550,919

ROBESON COUNTY, NORTH CAROLINA
 Analysis of Current Tax Levy
 County-Wide Levy
 June 30, 2015

	Town-Wide			Total Levy	
	Property Valuation	Rate Per \$100	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property Taxed at Current Year's Rate	\$ 6,230,618,623	0.770	\$ 47,975,763	\$ 41,434,325	\$ 6,541,438
Discoveries:					
Current Year Taxes	-	0.770	-	-	-
Penalties	-		-	-	-
Abatements:					
Property Taxes - Current Year's Rate	(37,304,143)	0.770	(287,242)	(260,949)	(26,293)
Total Property Valuations	<u>\$ 6,193,314,480</u>				
Net Levy			47,688,521	41,173,376	6,515,145
Uncollected Taxes at June 30, 2015			(3,441,196)	(3,421,572)	(19,624)
Current Year's Taxes Collected			<u>\$ 44,247,325</u>	<u>\$ 37,751,804</u>	<u>\$ 6,495,521</u>
Current Levy Collection Percentage			<u>92.78%</u>	<u>91.69%</u>	<u>99.70%</u>

ROBESON COUNTY, NORTH CAROLINA

Analysis of Current Tax Levy

County-Wide Levy

June 30, 2015

Secondary Market Disclosures

Assessed Valuation:

Assessment Ratio	100%
Real Property	\$ 5,044,621,756
Personal Property	846,023,140
Public Service Companies	<u>302,669,584</u>
Total Assessed Valuation	\$ 6,193,314,480
Tax Rate per \$100	0.770
Levy (includes discoveries, releases and abatements)	\$ 47,688,521

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

Fire Districts	<u>5,313,541</u>
Total	<u><u>\$ 5,313,541</u></u>

Statistical Section

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

ROBESON COUNTY, NORTH CAROLINA

Net Assets by Component

Last Seven Fiscal Years

(Accrual Basis of Accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Net assets:							
Governmental activities:							
Invested in capital assets, net of related debt	\$ 17,181,131	\$ (606,610)	\$ 16,410,231	\$ 16,440,352	\$ 14,867,690	\$ 13,865,287	\$ 14,784,671
Restricted	-	-	17,804,134	23,422,949	14,364,586	16,466,817	13,658,563
Unrestricted	<u>30,279,151</u>	<u>47,191,816</u>	<u>12,390,634</u>	<u>8,326,887</u>	<u>16,814,223</u>	<u>7,952,989</u>	<u>9,185,131</u>
Total governmental activities net assets	<u>\$ 47,460,282</u>	<u>\$ 46,585,206</u>	<u>\$ 46,604,999</u>	<u>\$ 48,190,188</u>	<u>\$ 46,046,499</u>	<u>\$ 38,285,093</u>	<u>\$ 37,628,365</u>
Business-type activities:							
Invested in capital assets, net of related debt	\$ 20,860,977	\$ 23,603,145	\$ 25,396,180	\$ 24,296,111	\$ 24,969,184	\$ 26,018,980	\$ 29,296,086
Unrestricted	<u>8,681,482</u>	<u>4,118,210</u>	<u>(453,902)</u>	<u>(230,133)</u>	<u>(813,727)</u>	<u>4,004,384</u>	<u>(904,618)</u>
Total business-type activities net assets	<u>\$ 29,542,459</u>	<u>\$ 27,721,355</u>	<u>\$ 24,942,278</u>	<u>\$ 24,065,978</u>	<u>\$ 24,155,457</u>	<u>\$ 30,023,364</u>	<u>\$ 28,391,468</u>
Primary government							
Invested in capital assets, net of related debt	\$ 38,042,108	\$ 22,996,535	\$ 41,806,411	\$ 40,736,463	\$ 39,836,874	\$ 39,884,267	\$ 44,080,757
Restricted	-	-	17,804,134	23,422,949	14,364,586	16,466,817	13,658,563
Unrestricted	<u>38,960,633</u>	<u>51,310,026</u>	<u>11,936,732</u>	<u>8,096,754</u>	<u>16,000,496</u>	<u>11,957,373</u>	<u>8,280,513</u>
Total primary government net assets	<u>\$ 77,002,741</u>	<u>\$ 74,306,561</u>	<u>\$ 71,547,277</u>	<u>\$ 72,256,166</u>	<u>\$ 70,201,956</u>	<u>\$ 68,308,457</u>	<u>\$ 66,019,833</u>

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

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses							
Governmental activities:							
General government	\$ 20,686,717	\$ 20,708,803	\$ 20,616,275	\$ 23,757,884	\$ 14,988,635	\$ 14,436,505	\$ 13,886,998
Public safety	27,868,698	28,320,770	29,985,215	30,398,805	29,599,297	31,147,894	29,874,386
Economic and physical development	1,338,155	1,303,127	1,029,044	2,042,223	1,966,969	2,586,958	1,197,462
Environmental protection	-	-	-	-	-	-	-
Human services	52,710,045	49,384,762	47,068,684	43,118,138	56,617,686	60,426,293	56,565,997
Cultural and recreation	2,465,112	996,087	1,046,560	914,661	2,021,172	1,831,235	2,020,121
Education	17,641,387	18,775,481	16,264,739	16,113,200	15,856,119	16,635,830	14,435,989
Interest on long-term debt	133,647	113,180	1,632,462	1,856,060	1,730,315	1,659,559	1,522,181
Total governmental activities expenses	<u>122,843,761</u>	<u>119,602,210</u>	<u>117,642,979</u>	<u>118,200,971</u>	<u>122,780,193</u>	<u>128,724,274</u>	<u>119,503,134</u>
Business-type activities:							
Water	8,405,079	7,383,757	8,473,837	11,539,878	10,626,992	11,681,395	11,619,848
Solid waste	7,243,156	6,027,497	8,768,886	5,127,099	6,139,792	1,098,957	9,271,645
Housing	1,756,086	2,929,712	2,105,249	2,228,500	2,197,195	2,301,891	2,118,619
Total business-type activities expenses	<u>17,404,321</u>	<u>16,340,966</u>	<u>19,347,972</u>	<u>18,895,477</u>	<u>18,963,979</u>	<u>15,082,243</u>	<u>23,010,112</u>
Total primary government expenses	<u>\$ 140,248,082</u>	<u>\$ 135,943,176</u>	<u>\$ 136,990,951</u>	<u>\$ 137,096,448</u>	<u>\$ 141,744,172</u>	<u>\$ 143,806,517</u>	<u>\$ 142,513,246</u>
Program revenues							
Governmental activities:							
Charges for services:							
General government	\$ 2,510,391	\$ 469,874	\$ 2,805,989	\$ 268,623	\$ 322,202	\$ 293,701	\$ 322,716
Public safety	10,320,579	7,570,286	8,989,614	8,285,251	9,050,173	10,124,889	10,910,438
Economic and physical development	22,927	12,547	22,895	52,089	-	-	-
Human services	869,474	1,264,382	1,221,701	1,874,619	-	-	-
Cultural and recreation	324,858	424,702	408,261	450,986	449,321	498,327	454,246
Operating grants and contributions	33,377,017	35,500,371	33,003,684	33,653,604	35,421,264	33,736,878	33,582,608
Total governmental activities program revenues	<u>47,425,246</u>	<u>45,242,162</u>	<u>46,452,144</u>	<u>44,585,172</u>	<u>45,242,960</u>	<u>44,653,795</u>	<u>45,270,008</u>
Business-type activities:							
Water and sewer:							
Charges for services:							
Water	11,144,001	10,755,376	10,812,351	10,222,379	10,031,695	11,383,678	11,331,025
Solid waste	3,265,303	6,423,072	5,488,631	5,301,926	6,637,612	6,402,528	7,643,683
Housing	589,422	1,535,601	1,462,919	-	610,701	603,109	692,956
Operating grants and contributions	792,745	670,519	1,813,146	2,092,667	877,564	1,792,493	855,100
Capital grants and contributions	-	-	-	531,782	456,525	352,063	10,553
Total business-type activities program revenues	<u>15,791,471</u>	<u>19,384,568</u>	<u>19,577,047</u>	<u>18,148,754</u>	<u>18,614,097</u>	<u>20,533,871</u>	<u>20,533,317</u>
Total primary government program revenues	<u>\$ 63,216,717</u>	<u>\$ 64,626,730</u>	<u>\$ 66,029,191</u>	<u>\$ 62,733,926</u>	<u>\$ 63,857,057</u>	<u>\$ 65,187,666</u>	<u>\$ 65,803,325</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total net (expense) revenue by program:							
Governmental activities:							
General government	\$ (17,847,184)	\$ (20,106,015)	\$ (17,492,680)	\$ (23,312,261)	\$ (13,680,432)	\$ (14,142,804)	\$ (13,564,282)
Public safety	(16,837,231)	(20,419,817)	(20,995,601)	(22,002,183)	(20,549,124)	(21,023,005)	(18,963,948)
Economic and physical development	(1,315,228)	(1,290,580)	(1,006,149)	(1,990,134)	(1,966,969)	(2,586,958)	(1,197,462)
Environmental protection	-	-	-	-	-	-	-
Human services	(19,503,584)	(14,653,424)	(13,160,905)	(7,878,286)	(22,182,423)	(26,689,415)	(22,983,389)
Cultural and recreation	(2,140,254)	(571,385)	(638,299)	(463,675)	(1,571,851)	(1,332,908)	(1,565,875)
Education	(17,641,387)	(18,775,481)	(16,264,739)	(16,113,200)	(15,856,119)	(16,635,830)	(14,435,989)
Interest on long-term debt	(133,647)	1,456,654	(1,632,462)	(1,856,060)	(1,730,315)	(1,659,559)	(1,522,181)
Business-type activities:							
Water and sewer	2,738,922	3,371,619	2,582,846	(916,298)	(595,297)	673,026	(288,823)
Solid waste	(3,977,853)	395,575	(2,968,043)	465,904	497,820	5,303,571	(1,627,962)
Robeson housing authority	(373,919)	(723,592)	614,272	(296,329)	(252,405)	(524,969)	(560,010)
Total net program (expense) revenue	<u>\$ (77,031,365)</u>	<u>\$ (71,316,446)</u>	<u>\$ (70,961,760)</u>	<u>\$ (74,362,522)</u>	<u>\$ (77,887,115)</u>	<u>\$ (78,618,851)</u>	<u>\$ (76,709,921)</u>
General revenues and transfers							
Governmental activities:							
Taxes:							
Property taxes, levied for general purposes	\$ 47,650,388	\$ 47,296,035	\$ 51,341,657	\$ 52,780,917	\$ 50,141,923	\$ 53,971,199	\$ 52,369,793
Local option sales tax	21,537,479	15,903,728	14,963,328	18,084,314	18,222,717	17,878,321	19,965,920
Other taxes and licenses	110,592	116,366	-	-	-	162,870	127,535
Investment earnings, unrestricted	112,735	166,076	482,823	722,612	736,666	136,696	99,489
Miscellaneous	595,706	501,395	1,176,937	3,323,346	6,291,936	4,093,153	7,438,547
Transfers	3,459,438	5,564,163	3,245,883	289,799	-	11,425	-
Total governmental activities general revenues and transfers	<u>73,466,338</u>	<u>69,547,763</u>	<u>71,210,628</u>	<u>75,200,988</u>	<u>75,393,242</u>	<u>76,253,664</u>	<u>80,001,284</u>
Business-type activities:							
Water and solid waste:							
Local option sales tax	-	-	-	-	-	-	-
Other taxes and licenses	172,273	246,398	-	-	-	-	-
Investment earnings, unrestricted	705,790	272,358	59,201	18,566	283,885	280,970	311,012
Loss on abandoned assets	-	-	-	-	3,498.00	2,140.00	1,990.00
Miscellaneous	250,572	180,701	178,530	141,656	151,978	133,169	263,392
Transfers	(3,459,438)	(5,564,163)	(3,245,883)	(289,799)	-	-	-
Total business-type activities general revenues and transfers	<u>(2,330,803)</u>	<u>(4,864,706)</u>	<u>(3,008,152)</u>	<u>(129,577)</u>	<u>439,361</u>	<u>416,279</u>	<u>576,394</u>
Total net program (expense) revenue	<u>71,135,535</u>	<u>64,683,057</u>	<u>68,202,476</u>	<u>75,071,411</u>	<u>75,832,603</u>	<u>76,669,943</u>	<u>80,577,678</u>
Total change in net assets:							
Governmental activities	(1,952,177)	(4,812,285)	19,793	1,585,189	(2,143,991)	(7,816,815)	5,768,158
Business-type activities	(3,943,653)	(1,821,104)	(2,779,077)	(876,300)	89,479	5,867,907	(1,900,401)
Total primary government	<u>\$ (5,895,830)</u>	<u>\$ (6,633,389)</u>	<u>\$ (2,759,284)</u>	<u>\$ 708,889</u>	<u>\$ (2,054,512)</u>	<u>\$ (1,948,908)</u>	<u>\$ 3,867,757</u>

ROBESON COUNTY, NORTH CAROLINA

Fund Balance - Governmental Funds

Last Ten Fiscal Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fund Balance										
General Fund										
Restricted:										
Restricted by state statute	\$ 1,626,493	\$ 3,001,944	\$ 6,244,975	\$ 4,848,736	\$ 9,231,669	\$ 4,639,585	\$ 8,247,330	\$ 9,502,996	\$ 8,414,435	\$ 10,093,643
Restricted for school capital outlay	-	-	-	-	-	10,535,112	11,441,247	9,562,559	4,400,470	1,323,415
Assigned:										
Designated for subsequent year's expenditures	8,331,237	5,959,399	2,754,481	2,492,919	3,346,354	3,433,237	3,039,320	3,234,164	3,234,164	3,000,000
Unassigned	17,918,831	19,318,916	22,183,760	21,594,062	15,688,209	18,752,180	17,446,844	15,643,282	15,727,079	18,892,106
Total general fund	<u>\$ 27,876,561</u>	<u>\$ 28,280,259</u>	<u>\$ 31,183,216</u>	<u>\$ 28,935,717</u>	<u>\$ 28,266,232</u>	<u>\$ 37,360,114</u>	<u>\$ 40,174,741</u>	<u>\$ 37,943,001</u>	<u>\$ 31,776,148</u>	<u>\$ 33,309,164</u>
All other governmental funds										
Restricted:										
Restricted by state statute	\$ 639,846	\$ 56,756	\$ 85,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for public buildings	-	-	-	-	-	2,629,437	2,429,452	2,435,183	1,907,241	2,241,505
Restricted for E-911	-	-	-	-	-	1,986,619	1,304,920	1,469,848	1,744,671	-
Assigned										
Assigned for public buildings	-	-	-	-	-	1,227,453	138,746	291,655	325,588	610,026
Unassigned	1,110,591	1,950,505	1,218,839	1,343,436	2,049,540	-	-	-	-	-
Total all other governmental funds	<u>\$ 1,750,437</u>	<u>\$ 2,007,261</u>	<u>\$ 1,303,908</u>	<u>\$ 1,343,436</u>	<u>\$ 2,049,540</u>	<u>\$ 5,843,509</u>	<u>\$ 3,873,118</u>	<u>\$ 4,196,686</u>	<u>\$ 3,977,500</u>	<u>\$ 2,851,531</u>

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Ad valorem taxes	\$ 45,447,828	\$ 44,207,255	\$ 47,540,919	\$ 47,077,854	\$ 46,259,832	\$ 50,160,668	\$ 51,349,941	\$ 49,955,579	\$ 53,584,088	\$ 52,464,624
Local Option Sales Taxes	20,629,335	24,037,872	29,413,953	21,537,479	15,903,728	14,963,328	18,084,314	18,222,717	17,878,321	19,965,920
Other Taxes and Licenses	193,018	190,936	156,062	110,592	116,366	98,391	78,734	133,062	162,870	127,535
Unrestricted Intergovernmental	24,794	48,723	857,451	329,142	311,281	317,606	73,063	322,202	293,701	322,716
Restricted Intergovernmental	30,767,763	31,019,353	29,615,116	33,047,876	1,003,928	33,003,757	33,653,604	34,435,263	854,004	860,617
Licenses and Permits	989,530	1,282,674	1,002,404	923,256	10,483,327	823,561	967,866	887,785	9,769,212	10,504,067
Sales and Services	9,281,560	10,160,211	10,084,134	12,280,373	34,257,624	12,208,830	9,811,906	8,611,709	33,736,878	33,582,608
Investment Earnings	1,214,017	1,488,268	887,965	112,735	166,076	482,823	722,612	603,604	136,696	99,489
Miscellaneous	2,194,069	3,109,338	1,297,598	595,706	948,836	1,176,939	3,323,346	6,291,936	4,093,153	7,438,547
Total Revenues	110,741,914	115,544,630	120,855,602	116,015,013	109,450,998	113,235,903	118,065,386	119,463,857	120,508,923	125,366,123
Expenditures										
General Government	10,322,027	10,421,094	17,877,856	20,686,719	16,245,059	23,715,225	23,186,045	21,991,937	27,626,671	22,462,461
Public Safety	22,349,380	23,072,916	25,582,520	27,839,078	28,320,770	24,489,583	25,497,564	29,739,026	29,637,303	31,670,951
Human Services	51,713,527	56,012,982	56,048,258	52,710,045	49,384,762	45,703,519	44,509,808	46,867,681	46,252,680	47,830,921
Economic and Physical Development	3,372,224	3,358,518	873,658	1,338,155	1,303,127	966,286	1,037,439	1,066,917	1,023,060	1,064,104
Cultural and Recreation	1,082,678	1,417,119	1,683,631	2,465,112	996,087	995,274	911,339	1,011,896	994,541	1,028,168
Community Promotions	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	8,963,440	8,222,847	19,515,766	2,031,944	1,021,021	1,638,522	1,758,954
Education	19,797,256	19,769,835	18,123,943	17,641,687	18,775,481	12,375,000	16,113,200	15,856,119	16,635,830	14,435,989
Debt Service:										
Principal	1,057,194	1,040,227	-	578,346	573,807	885,762	2,121,523	2,071,230	2,072,044	2,230,162
Interest	150,530	122,793	170,903	133,647	113,180	1,618,902	1,856,060	1,746,202	1,638,561	1,541,816
Total Expenditures	109,844,816	115,215,484	120,360,769	132,356,229	123,935,120	130,265,317	117,264,922	121,372,029	127,519,212	124,023,526
Excess of Revenues Over (Under)										
Expenditures	897,098	329,146	494,833	(16,341,216)	(14,484,122)	(17,029,414)	800,464	(1,908,172)	(7,010,289)	1,342,597
Other Financing Sources (Uses), Net										
Operating Transfers	1,619,858	564,745	1,814,706	3,534,438	7,963,440	3,245,883	289,799	-	656,425	-
Proceeds from Issuance of Debt	(164,757)	(233,379)	(711,594)	(75,000)	(2,295,411)	-	-	-	-	-
Installment Purchase Obligations Issued	-	-	-	-	25,000,000	10,524,093	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
Total Change in Fund Balance	\$ 2,352,199	\$ 660,512	\$ 1,597,945	\$ (12,881,778)	\$ 16,183,907	\$ (3,259,438)	\$ 1,090,263	\$ (1,908,172)	\$ (6,353,864)	\$ 1,342,597

Debt Service as a Percentage of

Noncapital Expenditures	1.10%	1.01%	0.14%	0.58%	0.59%	2.26%	3.45%	3.17%	2.95%	3.09%
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ROBESON COUNTY, NORTH CAROLINA

General Governmental Tax Revenues by Source

Last Ten Fiscal Years

(modified accrrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Other Taxes and Licenses	Governmental Activities	Total
2006	40,173,092	20,629,335	193,018	20,438,595	81,434,040
2007	39,528,201	24,037,872	190,936	20,857,477	84,614,486
2008	42,612,457	29,413,953	156,062	21,503,257	93,685,729
2009	43,123,341	21,537,479	110,592	22,382,876	87,154,288
2010	42,166,174	15,903,728	116,366	24,164,758	82,351,026
2011	45,249,384	14,963,328	98,391	22,652,801	82,963,904
2012	44,760,063	18,084,314	78,734	22,175,968	85,099,079
2013	44,896,088	18,222,717	133,062	22,390,859	85,642,726
2014	49,482,042	17,878,321	162,870	33,780,344	101,303,577
2015	48,373,711	19,965,920	127,535	35,526,058	103,993,224
Change from 2006 to 2015	20.41%	-3.22%	-33.93%	73.82%	27.70%

In North Carolina, property tax would be considered an own-source revenue. Information about the tax rate and assessed value is found in the Revenue Capacity tables in the Statistical Section.

ROBESON COUNTY, NORTH CAROLINA

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property	Public Service Companies	Total	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Property Tax Rate (per \$100 Assessed Value)
	Assessed Value	Estimated Actual Value	Assessed Value	Assessed Value	Assessed Value			
2006	3,315,870,145	5,221,600,000	1,684,393,970	221,336,070	5,221,600,185	7,127,330,040	73.26%	0.80
2007	4,304,077,375	5,306,783,000	756,283,125	246,422,250	5,306,782,750	6,309,488,375	84.11%	0.80
2008	4,612,577,651	5,653,669,000	790,635,411	250,455,734	5,653,668,796	6,694,760,145	84.45%	0.80
2009	4,486,387,068	5,497,277,437	769,158,618	247,118,908	5,502,664,594	6,513,554,963	84.48%	0.80
2010	4,481,779,826	5,395,893,875	768,378,703	203,377,583	5,453,536,112	6,367,650,161	85.64%	0.79
2011	4,920,520,153	5,928,337,534	680,413,520	281,164,191	5,882,097,864	6,889,915,245	85.37%	0.79
2012	5,017,837,610	6,052,880,108	745,016,939	263,709,860	6,026,564,409	7,061,606,907	85.34%	0.77
2013	5,226,469,071	6,288,735,686	773,841,997	252,749,877	6,253,060,945	7,315,327,560	85.48%	0.77
2014	5,017,843,762	6,052,887,530	1,030,779,421	291,651,992	6,340,275,175	7,375,318,943	85.97%	0.77
2015	5,044,621,756	6,085,189,090	846,023,140	302,669,584	6,193,314,480	7,233,881,814	85.62%	0.77

Sources:

A revaluation of all property is required every eight (8) years by state statute.
Robeson County adopted a four year revaluation schedule in FY 2005

ROBESON COUNTY, NORTH CAROLINA
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Robeson County	0.77	0.77	0.77	0.77	0.77	0.79	0.80	0.80	0.80	0.80
Town of Fairmont	0.73	0.73	0.73	0.73	0.73	0.69	0.69	0.69	0.69	0.69
Town of Lumber Bridge	0.35	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
City of Lumberton	0.65	0.65	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Town of Marietta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Maxton	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Town of McDonald	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Town of Orrum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town of Parkton	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.47	0.47
Town of Pembroke	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.62	0.62	0.62
Town of Proctorville	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Town of Raynham	0.10	0.10	0.10	0.15	0.20	0.20	0.20	0.20	0.20	0.20
Town of Red Springs	0.64	0.64	0.64	0.64	0.62	0.62	0.62	0.62	0.62	0.62
Town of Rennert	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Town of Rowland	0.79	0.79	0.79	0.76	0.76	0.76	0.76	0.76	0.73	0.73
Town of St. Pauls	0.65	0.65	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.55
Fire District #11 Southeast Maxton	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #16 Smiths	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #17 Big Marsh	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #18 Red Springs	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #19 Ashpole	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #20 White House	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #21 Lumber Bridge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #22 Piney Forest	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #23 Saddletree	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #24 Shannon	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #25 Wishart	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Fire District #26 Northwoods	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #27 Raft Swamp	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #28 East Howellsville	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #29 Evans Crossroads	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #30 Prospect	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #31 Scuffletown	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #32 Deep Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #33 Kingsdale	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #34 Orrum	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #35 Jacobs Swamp	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.10
Fire District #36 Britts	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.07
Fire District #37 Raynham	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #38 Phil/Burnt Swamp	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #39 Sterlings	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Fire District #40 Quehill	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire District #41 Rennert	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Fire District #42 Rowland	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

ROBESON COUNTY, NORTH CAROLINA
 Principal Taxpayers For the Year
 Fiscal Years Ended June 30, 2015 thru 2006

Taxpayer	Type of Enterprise	Fiscal Year 2015	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 244,114,532	4.92%
Mountaire Farms of NC Inc.	Poultry Processing	98,065,335	1.98%
Duke Energy Center	Electricity	85,549,764	1.72%
Lumbee River EMC	Electricity	84,108,490	1.70%
Piedmont Natural Gas Co Inc.	Manufacturing	66,122,245	1.33%
CSX Transportation	Railroad Transportation	49,107,832	0.99%
Silgan Can Company	Manufacturing	38,974,013	0.79%
Dukenet Communications Inc	Communications	22,316,165	0.45%
Bellsouth Telephone Co.	Communications	18,783,120	0.38%
Graphic Packaging Corporation	Manufacturing	16,622,567	0.34%
Total		<u>\$ 723,764,063</u>	14.59%

Taxpayer	Type of Enterprise	Fiscal Year 2014	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 224,125,936	4.52%
Mountaire Farms of NC Inc.	Poultry Processing	88,587,099	1.79%
Duke Energy Center	Electricity	81,823,546	1.65%
Lumbee River EMC	Electricity	78,270,777	1.58%
Piedmont Natural Gas Co Inc.	Manufacturing	59,162,824	1.19%
CSX Transportation	Railroad Transportation	50,541,243	1.02%
Silgan Can Company	Manufacturing	34,638,817	0.70%
Bellsouth Telephone Co.	Communications	19,977,149	0.40%
Graphic Packaging Corporation	Manufacturing	16,980,519	0.34%
Prestage Foods Inc	Manufacturing	16,615,970	0.33%
Total		<u>\$ 670,723,880</u>	13.52%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
Principal Taxpayers For the Year
Fiscal Years Ended June 30, 2015 thru 2006

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

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

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
Principal Taxpayers For the Year
Fiscal Years Ended June 30, 2015 thru 2006

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

Taxpayer	Type of Enterprise	Fiscal Year 2010	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 205,762,164	4.58%
Progress Energy Carolinas	Electricity	100,664,758	2.24%
Lumbee River EMC	Electricity	79,547,745	1.77%
Mountaire Farms of NC Inc.	Poultry Processing	78,538,277	1.75%
CSX Transportation	Railroad Transportation	42,899,094	0.95%
Silgan Can Company	Manufacturing	28,376,075	0.63%
Prestage Foods Inc.	Manufacturing	28,243,984	0.63%
Bellsouth Telephone Co.	Communications	26,929,180	0.60%
Piedmont Natural Gas Co Inc.	Manufacturing	17,339,202	0.39%
NC Power Holdings LLC/ Lumberton	Electricity	16,540,481	0.37%
Total		\$ 624,840,960	13.89%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
 Principal Taxpayers For the Year
 Fiscal Years Ended June 30, 2015 thru 2006

Taxpayer	Type of Enterprise	Fiscal Year 2009	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Supply Co LLC	Canned Soup	\$ 171,781,988	3.83%
Progress Energy Carolinas	Electricity	102,226,076	2.28%
Mountaire Farms of NC Inc.	Poultry Processing	66,378,640	1.48%
Lumbee River EMC	Electricity	55,982,316	1.25%
CSX Transportation	Railroad Transportation	32,060,916	0.72%
Silgan Can Company	Manufacturing	28,373,982	0.63%
Bellsouth Telephone Co.	Communications	27,407,584	0.61%
Prestage Foods Inc.	Manufacturing	23,943,015	0.53%
Elkay Southern Corporation	Manufacturing	19,793,734	0.44%
Graphic Packaging Corporation	Packaging	15,282,432	0.34%
Total		<u>\$ 547,443,928</u>	9.68%

Taxpayer	Type of Enterprise	Fiscal Year 2008	
		Assessed Valuation	Percent of Total Assessed Valuation
Campbell Soup Company	Canned Soup	\$ 171,781,988	3.91%
Progress Energy Carolinas	Electricity	102,226,076	2.33%
Mountaire Farms of NC Inc	Poultry Processing	66,378,640	1.51%
Lumbee River EMC	Electricity	55,982,316	1.27%
CSX Transportatiopn	Railroad Transportation	32,060,916	0.73%
Silgan Can Company	Manufacturing	28,373,982	0.65%
Prestage Foods Inc	Poultry Processing	27,881,947	0.64%
BellSouth Telephone Co	Communication	27,407,584	0.62%
Elkay Southern Corporation	Manufacturing	19,793,734	0.45%
Graphic Packaging	Manufacturing	15,556,745	0.35%
Total		<u>\$ 547,443,928</u>	12.47%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
 Principal Taxpayers For the Year
 Fiscal Years Ended June 30, 2015 thru 2006

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2007</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Supply Co LLC	Canned Soup	\$ 191,461,348	3.61%
Progress Energy Carolinas	Electricity	104,280,669	1.97%
Mountaire Farms of NC Inc.	Poultry Processing	61,734,437	1.16%
Lumbee River EMC	Electricity	52,111,303	0.98%
NK-7 Lumberton Property LLC	Realty	49,193,500	0.93%
CSX Transportation	Manufacturing	32,135,642	0.61%
Bellsouth Telephone Co.	Communications	31,201,770	0.59%
Silgan Can Company	Manufacturing	28,713,098	0.54%
Prestage Foods Inc.	Poultry Processing	20,123,083	0.38%
Elkay Southern Corporation	Manufacturing	19,846,369	0.37%
Total		<u>\$ 590,801,219</u>	11.13%

<u>Taxpayer</u>	<u>Type of Enterprise</u>	<u>Fiscal Year 2006</u>	
		<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Campbell Soup Company	Canned Soup	\$ 152,946,056	2.93%
Silgan Can Company	Manufacturing	59,951,079	1.15%
Mountaire Farms of NC Inc	Poultry Processing	24,723,519	0.47%
SL Outer Banks LLC	Textiles	16,735,366	0.32%
Nash Finch Inc.	Manufacturing	15,773,935	0.30%
Graphic Packaging Corporation	Manufacturing	16,893,392	0.32%
Elkay Southern Corporation	Manufacturing	15,370,532	0.29%
Wal-Mart Real Est Business Tru	Realty	13,219,000	0.25%
SPX Mueller Steam Specialty	Manufacturing	11,672,000	0.22%
Kirkpatrick James R-Trustee	Investment Company	10,470,400	0.20%
Total		<u>\$ 337,755,279</u>	6.47%

Source: Robeson County Tax Department.

ROBESON COUNTY, NORTH CAROLINA
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Net Tax Levy	Collection within the Fiscal Year of Levy		Collection in Subsequent Years	Total Tax Collections	Total Tax Collections to Net Tax Levy	Outstanding Delinquent Taxes
		Amount	Percent				
2006	\$ 41,772,802	\$ 37,426,737	89.60%	\$ (5,210,795)	\$ 32,215,942	77.12%	\$ 9,556,860
2007	\$ 44,700,655	\$ 38,076,279	85.18%	\$ (3,320,065)	\$ 34,756,214	77.75%	\$ 9,944,441
2008	\$ 45,229,350	\$ 39,153,984	86.57%	\$ (2,389,108)	\$ 36,764,876	81.29%	\$ 8,464,474
2009	\$ 43,978,220	\$ 39,801,975	90.50%	\$ 8,352,490	\$ 39,801,975	90.50%	\$ (4,176,245)
2010	\$ 43,167,151	\$ 38,936,884	90.20%	\$ 8,460,535	\$ 38,936,884	90.20%	\$ (4,230,267)
2011	\$ 46,646,709	\$ 42,174,493	91.24%	\$ 8,944,432	\$ 42,174,493	90.41%	\$ (4,472,216)
2012	\$ 46,302,579	\$ 41,681,193	90.02%	\$ 9,242,772	\$ 41,681,193	90.02%	\$ (4,621,386)
2013	\$ 46,404,546	\$ 41,681,216	89.82%	\$ 9,446,660	\$ 41,681,216	89.82%	\$ (4,723,330)
2014	\$ 48,820,119	\$ 44,923,743	92.02%	\$ 7,792,752	\$ 44,923,743	92.02%	\$ (3,896,376)
2015	\$ 47,688,521	\$ 44,247,325	92.78%	\$ 6,882,392	\$ 44,247,325	92.78%	\$ (3,441,196)

ROBESON COUNTY, NORTH CAROLINA

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Value (000 omitted)	\$ 5,331,600	\$ 5,306,783	\$ 5,653,669	\$ 5,497,277	\$ 5,395,893	\$ 5,904,646,711	\$ 5,006,091,926	\$ 4,960,096,490	\$ 5,017,843,762	\$ 5,044,621,756
Gross General Bonded Debt	30,091,000	27,321,500	24,765,000	23,000,500	21,232,500	54,709,790	51,966,832	49,314,875	46,501,961	43,261,902
Less Debt Pay From Enterprise Revenues	26,442,323	24,716,312	23,073,937	21,873,437	20,663,214	19,485,427	18,846,500	18,247,500	17,487,543	16,300,442
Net General Bonded Debt	3,648,677	2,605,188	1,691,063	1,127,063	569,286	35,224,363	33,120,332	30,767,375	29,014,417	26,961,460
Ratio of Net Bonded Debt to Actual Value	0.0684%	0.0491%	0.0299%	0.0205%	0.1055%	0.0100%	0.6616%	0.6203%	0.5782%	0.5345%
Population	128,962	130,376	131,704	133,162	134,422	134,240	134,341	134,010	133,661	133,257
Net General Bonded Debt Per Capita	28	20	13	8	4	262	247	230	217	202

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

Fiscal Year	Assessed Valuation	Legal Debt Limit	Installment Debt	Legal Debt Margin	Ratio of Outstanding Debt to Debt Limit
2006	5,221,600,185	417,728,015	3,648,677	414,079,338	0.873%
2007	5,306,782,750	424,542,620	2,605,188	421,937,432	0.614%
2008	5,653,668,796	452,293,504	1,691,063	450,602,441	0.374%
2009	5,497,277,437	439,782,195	1,556,280	438,225,915	0.354%
2010	5,395,893,875	426,275,616	1,127,063	425,148,554	0.264%
2011	5,904,646,711	466,467,090	25,569,286	440,897,804	5.481%
2012	5,017,837,610	386,373,496	25,154,661	361,218,835	6.510%
2013	5,226,469,071	402,438,118	23,785,038	378,653,080	5.910%
2014	6,340,275,175	507,222,014	23,059,600	484,162,414	4.546%
2015	6,193,314,480	495,465,158	21,531,044	473,934,114	4.346%

ROBESON COUNTY, NORTH CAROLINA

Computation of Direct and Overlapping Governmental Activities Debt
June 30, 2015

<u>Jurisdiction</u>	<u>Net General Bond Debt</u>	<u>Percentage Applicable to County</u>	<u>County Share of Net Debt</u>
Robeson County			
General Bond Debt	\$ 23,667,308	100.00%	100%
Underlying:			
City of Lumberton	\$ -		
Town of St. Pauls	\$ -		
Town of Red Springs	\$ -		
Town of Parkton	\$ -		
Town of Pembroke	\$ -		
Town of Maxton	\$ -		
Town of Rowland	\$ -		
Town of Fairmont	\$ -		

ROBESON COUNTY, NORTH CAROLINA

Outstanding Debt Ratios

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government Debt	Ratio of Outstanding Debt to Personal Income	Total Outstanding Debt per Capita
	General Obligation Bonds	Installment Financing	Qualified Bonds	General Obligation Bonds	Installment Financing			
2006	3,648,677	-		26,442,323	-	30,091,000	14.66%	1,359
2007	2,605,188	1,581,100		24,716,312	-	28,902,600	13.67%	1,305
2008	1,691,063	1,571,626		23,073,937	-	26,336,626	12.34%	1,102
2009	1,127,063	-		21,873,437	-	23,000,500	10.43%	986
2010	569,286	-		20,663,214	-	21,232,500	20.97%	880
2011	51,073	-		19,485,427	-	19,536,500	23.85%	788
2012	-	25,154,661	9,471,685	18,846,500	-	53,472,846	21.64%	2,104
2013	-	23,785,038	8,770,077	18,247,500	-	50,802,615	20.56%	1,889
2014	-	23,059,600		17,182,543	-	40,242,143	16.28%	1,478
2015	-	21,531,044	7,366,866	16,300,442	-	45,198,352	18.29%	1,616

Population data is shown on the Demographic Statistics schedule.

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

ROBESON COUNTY, NORTH CAROLINA

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (2) (Thousands of Dollars)	Per Capita Income (2)	Unemployment Rate (3)	Robeson County Public School Enrollment (4)
2006	128,962	2,856,121	22,147	6.2%	23,926
2007	130,376	2,932,808	22,495	6.3%	23,427
2008	131,704	3,147,462	23,898	7%	23,204
2009	133,162	3,106,936	23,332	12.2%	23,229
2010	134,422	3,241,721	24,116	11.4%	22,829
2011	134,240	3,330,226	24,808	13.2%	23,157
2012	134,341	3,414,277	25,415	13.9%	23,211
2013	134,010	3,604,735	26,899	13.0%	23,647
2014	133,661	3,638,386	27,221	9.3%	23,088
2015	133,257	3,727,598	27,973	9.1%	22,970

Source: (1) Office of Budget and Management for the State of North Carolina.
 (2) Bureau of Economic Analysis Information.
 (3) Bureau of Labor Statistics, Unemployment Rates for Metropolitan Areas, Annual Average Rankings
 (4) Robeson County School Administration.

ROBESON COUNTY, NORTH CAROLINA
 Principal Employers For the Year
 Fiscal Year Ended June 30, 2015 thru 2006

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

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

ROBESON COUNTY, NORTH CAROLINA
Principal Employers For the Year
Fiscal Year Ended June 30, 2015 thru 2006

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

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

ROBESON COUNTY, NORTH CAROLINA
 Principal Employers For the Year
 Fiscal Year Ended June 30, 2015 thru 2006

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

Employer	Type of Enterprise	Fiscal Year 2010		
		Employees	Rank	Percentage of Total County Employment
Public Schools of Robeson County	Education & Health Services	1,000	1	2.53%
Moutaire Farms of NC Inc.	Manufacturing	1,000	2	2.53%
Southeastern Regional Medical Center	Education & Health Services	1,000	3	2.53%
Robeson County	Public Administration	1,000	4	2.53%
Campbell Soup Supply Company LLC	Manufacturing	750	5	1.90%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	750	6	1.90%
Branch Banking & Trust	Financial Activities	750	7	1.90%
Robeson Community College	Education & Health Services	750	8	1.90%
Kaysen-Roth Corporation	Manufacturing	350	9	0.88%
Prestage Foods	Manufacturing	350	10	0.88%
Total				19.47%

ROBESON COUNTY, NORTH CAROLINA
 Principal Employers For the Year
 Fiscal Year Ended June 30, 2015 thru 2006

Employer	Type of Enterprise	Fiscal Year 2009	
		2009 Number of Employees	Percent of Total Assessed Valuation
Moutaire Farms of NC Inc.	Poultry Processing	1000+	> 3.00 %
Public Schools of Robeson County	Education & Health Services	1000+	> 3.00 %
Southeastern Regional Medical Center	Public Health Care	1000+	> 3.00 %
State of North Carolina	Government	1000+	> 3.00 %
Robeson County	Local Government	1000+	> 3.00 %
Campbell Soup Supply Company LLC	Canned Soup	500-999	1.5% - 3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	1.5% - 3.00%
Prestage Foods	Manufacturing	500-999	1.5% - 3.00%
Branch Banking & Trust	Financial Activities	500-999	1.5% - 3.00%
Robeson Community College	Education & Health Services	500-999	1.5% - 3.00%

Employer	Type of Enterprise	Fiscal Year 2008	
		2008 Number of Employees	Percent of Total Assessed Valuation
Moutaire Farms of NC Inc.	Poultry Processing	1000+	> 3.00 %
Public Schools of Robeson County	Education & Health Services	1000+	> 3.00 %
Southeastern Regional Medical Center	Public Health Care	1000+	> 3.00 %
State of North Carolina	Government	1000+	> 3.00 %
Robeson County	Local Government	1000+	> 3.00 %
Campbell Soup Supply Company LLC	Canned Soup	500-999	1.5% - 3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	1.5% - 3.00%
Prestage Foods	Manufacturing	500-999	1.5% - 3.00%
Branch Banking & Trust	Financial Activities	500-999	1.5% - 3.00%
Robeson Community College	Education & Health Services	500-999	1.5% - 3.00%

ROBESON COUNTY, NORTH CAROLINA
 Principal Employers For the Year
 Fiscal Year Ended June 30, 2015 thru 2006

Employer	Type of Enterprise	Fiscal Year 2007	
		2007 Number of Employees	Percent of Total Assessed Valuation
Public Schools of Robeson County	Education & Health Services	1000+	> 3.00 %
Moutaire Farms of NC Inc.	Poultry Processing	1000+	> 3.00 %
Southeastern Regional Medical Center	Public Health Care	1000+	> 3.00 %
Robeson County	Local Government	500-999	1.5% - 3.00%
Campbell Soup Supply Company LLC	Canned Soup	500-999	1.5% - 3.00%
Quickie Manufacturing Corporation	Manufacturing	500-999	1.5% - 3.00%
University of NC at Pembroke	State University	500-999	1.5% - 3.00%
Branch Banking & Trust	Financial Activities	500-999	1.5% - 3.00%
Kayser Roth Corporation	Manufacturing	250-499	.75% - 1.50%
City of Lumberton	Local Government	250-499	.75% - 1.50%

Employer	Type of Enterprise	Fiscal Year 2006	
		2006 Number of Employees	Percent of Total Assessed Valuation
Public Schools of Robeson County	Education & Health Services	1000+	> 3.00 %
Southeastern Regional Medical Center	Public Health Care	1000+	> 3.00 %
Mountaire Farms of NC Inc.	Poultry Processing	1000+	> 3.00 %
State of North Carolina	Public Administration	1000+	> 3.00 %
Robeson County	Local Government	1000+	> 3.00 %
Campbell Soup Supply Company LLC	Canned Soup	500-999	1.5% - 3.00%
Prestage Foods	Manufacturing	500-999	1.5% - 3.00%
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999	1.5% - 3.00%
Branch Banking & Trust	Financial Activities	500-999	1.5% - 3.00%
Kayser Roth Corporation	Manufacturing	250-499	.75% - 1.50%

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Bank Deposits (000 Omitted) **	0	976,246	1,007,012,000	1,063,621,000	984,252,000	996,038,000	983,259,000	971,461,000	970,351,000	892,390,000
Commercial Construction: ***										
Number of Units	0	93	74	78	56	57	81	80	97	75
Value	0	27,754,309	14,238,526	15,547,914	14,790,708	10,496,437	25,960,889	18,134,831	46,263,097	23,760,806
Residential Construction: ***										
Number of Units	0	98	102	115	90	178	136	188	222	289
Value	0	16,577,868	17,980,361	20,224,870	19,246,975	51,644,376	33,426,880	38,442,392	44,089,060	32,591,977

Source : N. C Banking Commission **

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

ROBESON COUNTY, NORTH CAROLINA

Operating Indicators by Function

Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full-Time County Employees:										
General government	647	764	635	814	642	648	656	649	642	639
Public Safety										
Sheriff	111	111	114	116	121	117	119	119	118	122
Civilians	9	11	11	14	13	17	12	13	16	22
JUV	9	9	10	10	10	10	10	10	10	10
Jail	76	77	77	83	84	86	85	88	87	81
Civilians	9	7	7	8	8	4	4	5	5	5
Fire	5	5	5	4	4	4	4	4	4	4
EMS	60	60	66	68	68	64	63	76	62	84
Culture and recreation	11	11	11	11	11	9	9	11	8	9
Water	53	53	53	53	49	43	46	45	44	44
Solid Waste	25	26	26	26	25	26	26	24	25	26
Libraries:										
Number of Libraries	6	6	6	6	6	7	7	7	7	7
Number of Volumes	150,830	152,808	157,349	152,273	168,507	152,115	157,144	152,713	150,918	155,076
Book Mobile		0	1	1	1	1	1	1	1	1
Education:										
Number of Schools	44	42	42	42	42	42	42	42	42	42
Number of Teachers	1,900	1,207	1,207	1,150	1,560	1,560	1,686	1,625	1,620	1,535
Number Students	23,926	23,427	23,204	23,229	22,829	23,157	23,211	23,647	23,088	22,970

Source:

Robeson County Finance Department

Robeson County Public Library

Robeson County Board of Education

ROBESON COUNTY, NORTH CAROLINA

Operating Indicators by Function Including Capital Assets

Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Emergency Operations Center (EOC)										
Calls rec'd for Law Enforcement	49,805	54,000	54,519	51,607	53,789	54,041	54,665	63,013	56,979	57,254
Calls rec'd for EMS - Ambulance	17,815	19,461	19,629	20,103	21,071	21,563	21,892	23,039	21,058	21,451
Calls rec'd for Fire	6,648	8,641	7,125	6,761	7,641	7,705	6,165	6,046	5,040	6,710
Fire										
Inspections	220	218	223	225	225	126	175	242	202	196
Number of Stations	32	32	27	32	32	31	32	32	32	32
Number of Firemen and Officers	837	762	737	964	805	739	902	945	1,007	1,010
Solid Waste										
Refuse collected (tons/day)	297.7	287.9	275.9	281.7	268.1	338.0	370.2	329.9	349.6	353.8
Dumpster/Compaction Sites	36	36	36	31	25	24	16	18	20	20
Collection Trucks	12	13	6	6	10	9	3	4	4	7
Culture and recreation										
Field Rentals	282	286	284	288	288	285	281	279	280	268
Community Center admissions	1,764	1,716	1,740	1,800	1,776	1,782	1,678	1,623	1,614	1,606
Water										
New connections	403	424	318	303	255	301	298	283	324	259
Water mains breaks	46	50	44	50	50	68	46	40	62	58
Average daily consumption (thousands of gallons)	11.9 MGD	13.5 MGD	14 MGD	14.5 MGD	13.7 MGD	14.5 MGD	14.2MGD	13.567MGD	12.978MGD	13.874MGD

Sources: Various government departments

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

Compliance Section

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

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Robeson County, North Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprises Robeson County's basic financial statements, and have issued our report thereon dated December 30, 2015. Our report includes a reference to other auditors who audited the financial statements of the Robeson County Housing Authority, as described in our report on Robeson County, North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [2015-1].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Robeson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

Robeson County's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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
December 30, 2015

**Report on Compliance for Each Major Federal Program; Report on
Internal Control Over Compliance; In Accordance with OMB Circular A-133;
and the State Single Audit Implementation Act**

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major federal programs for the year ended June 30, 2015. Robeson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Robeson County, North Carolina's basic financial statements include the operations of Robeson County Housing Authority, which received \$855,100 in federal awards which is not included in the schedule during the year ended June 30, 2015. Our audit, described below, did not include the operations of Robeson County Housing Authority because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Robeson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Robeson County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Robeson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robeson County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

W GREENE PLLC

Whiteville, North Carolina
December 30, 2015

**Report on Compliance For Each Major State Program; Report on
Internal Control Over Compliance; In Accordance with OMB Circular A-133;
and the State Single Audit Implementation Act**

Independent Auditor's Report

To the Board of County Commissioners
Robeson County, North Carolina

Report on Compliance for Each Major State Program

We have audited Robeson County, North Carolina, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Robeson County's major state programs for the year ended June 30, 2015. Robeson County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Robeson County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act.

Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Robeson County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, Robeson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Robeson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robeson County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

W Greene PLLC

Whiteville, North Carolina
December 30, 2015

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

SECTION I. SUMMARY OF AUDITOR'S RESULTS
--

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(s) identified that are
not considered to be material weaknesses

 X Yes _____ None

Noncompliance material to financial statements noted

_____ Yes X No

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Findings and Questioned Costs (Continued)
 For the Fiscal Year Ended June 30, 2015

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

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(s) identified that are not considered to be material weaknesses _____ Yes X None

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

Any audit findings disclosed that are required to be reported in accordance with the Section 510(a) of Circular A-133 _____ Yes X No

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, & Children
93.596, 93.575	Child Care Development Fund Cluster
93.558	Temporary Assistance for Needy Families
93.778	Medical Assistance Program
93.568	Low-Income Home Energy Assistance Block Grant

Dollar threshold used to distinguish between Type A and Type B Program \$ 3,000,000

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

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Findings and Questioned Costs (Continued)
 For the Fiscal Year Ended June 30, 2015

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

State Awards

Internal control over major state programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(s) identified that are not considered to be material weaknesses _____ Yes X None

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

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

Identification of major state programs:

Program Name

Medical Assistance Program and Child Care and Development Fund are State matches on federal programs. Therefore, they have been included in the list of major federal programs

SECTION II. FINANCIAL STATEMENT FINDINGS

Finding: 15-1

SIGNIFICANT DEFICIENCY

Criteria: AU-C 265 requires communication of certain matters related to internal control over financial reporting.

Condition: Prior period adjustments were needed to record corrections in receivables and payables in relation to the local school board and the housing authority.

Effect: This is an indicator of a control deficiency that is regarded as a significant deficiency.

Cause: Amounts were not recorded correctly based on reconciliations between the County and the housing authority and local school board.

Recommendation: The Board and finance should more closely review end of year payables and receivables to ensure they are properly recorded.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2015

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported

ROBESON COUNTY, NORTH CAROLINA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2015

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS
--

None Reported.

SECTION II. FINANCIAL STATEMENT FINDINGS
--

Finding: 15-1

Name of Contact Person: Kellie Blue, Finance Officer

Corrective Action: The Board and finance will more closely review end of year payables and receivables to ensure they are properly recorded.

Proposed Completion Date: Immediately

ROBESON COUNTY, NORTH CAROLINA
Corrective Action Plan
For the Fiscal Year Ended June 30, 2015

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

SECTION IV. STATE AWARD FINDINGS AND QUESTIONED COSTS

None Reported.

ROBESON COUNTY, NORTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2015

Finding: 14-1, 14-2

Status: Corrected

Finding: 13-1

Status: Corrected

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Federal Awards:					
<u>U.S. Department of Agriculture</u>					
<u>Food and Nutrition Service</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Social Services:					
Administration:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	XXXX	1,867,207	1,872	1,867,207
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Public Health:					
Administration:					
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	XXXX	927,361	-	-
Direct Benefit Payments:					
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	XXXX	4,168,516	-	-
Administration:					
AGRI-SFP Food Program Meal	10.559	XXXX	333	-	-
Total U.S. Dept. of Agriculture			6,963,417	1,872	1,867,207
<u>U.S. Department of Housing and Urban Development</u>					
<i>Passed-through the N.C. Dept. of Commerce</i>					
Division of Community Assistance					
Community Development Block Grant	14.228	XXXX	-	-	-
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Public Health:					
Housing Opportunities for Persons with Aids	14.241	XXXX	338,171	-	-
Total U.S. Department of Housing and Urban Development			338,171	-	-

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>U.S. Dept. of Transportation</u>					
<i>Passed-through the N.C. Department of Transportation:</i>					
Nonurbanized Area Formula Program	20.509	XXXX	183,759	-	-
<i>Passed-through the N.C. Department of Transportation:</i>					
<u>Highway Safety Cluster</u>					
State and Community Highway Safety	20.600	XXXX	-	-	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	XXXX	52,600	-	-
Total Highway Safety Cluster			52,600	-	-
Total U.S. Dept. of Transportation			236,359	-	-

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>U.S. Department of Health & Human Services</u>					
<u>Centers for Disease Control and Prevention</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
<i>Division of Public Health:</i>					
Preparedness (PHEP) Aligned Cooperative Agreements Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.074	XXXX	44,413	-	-
Immunization Program/Aid to County Funding	93.116	XXXX	31,532	-	-
National State Based Tobacco Control Programs	93.268	XXXX	45,434	-	-
The Patient Protection and Affordable Care Act	93.305	XXXX	12,354	-	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.531	XXXX	140,000		
Preventive Health and Health Services Block Grant	93.757	XXXX	112,571		
HIV Prevention Activities	93.758	XXXX	13,757		
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.940	XXXX	195,536	-	-
Statewide Health Promotion Program	93.977	XXXX	50	-	-
	93.991	XXXX	6,789	-	-
<u>Administration for Children and Families</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
<i>Division of Social Services:</i>					
<u>Foster Care and Adoption Programs Cluster (Note 4)</u>					
Title IV-E Foster Care - Administration	93.658	XXXX	555,157	250,334	360,344
Title IV-E Foster Care - Direct Benefit Payments	93.658	XXXX	292,507	82,610	86,215
Title IV-E Adoption Assistance - Administration	93.659	XXXX	107,979	-	107,959
Title IV-E Adoption Assistance - Direct Benefit Payments	93.659	XXXX	865,754	225,677	225,677
Adoption/Foster Care		XXXX	404,113	154,894	897,658
Total Foster Care and Adoption Programs Cluster (Note 4)			2,225,510	713,515	1,677,853

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>					
<u>Administration for Children and Families (Continued)</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Social Services:					
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	XXXX	107,200	-	-
Temporary Assistance Needy Families	93.558	XXXX	101,127	-	-
Work First /Temporary Assistance for Needy Families (TANF)	93.558	XXXX	2,047,835	-	2,163,140
Work First/TANF-Direct Benefit Payments	93.558	XXXX	2,424,259	-	3,676
Child Support Enforcement	93.563	XXXX	1,717,409	-	884,725
Low-Income Home Energy Assistance Block Grant:					
Administration	93.568	XXXX	162,238	-	-
Energy Assistance Payments- Direct Benefit Payments	93.568	XXXX	812,200	-	-
Crisis Intervention Program	93.568	XXXX	771,152	-	-
Stephanie Tubbs Jones Child Welfare Services Program					
- Permanency Planning - Families for Kids	93.645	XXXX	33,317	-	11,105
SSBG - Other Service and Training	93.667	XXXX	846,578	71,289	262,596
Independent Living Grant	93.674	XXXX	26,521	6,630	-
Subsidized Child Care (Note 4)					
<u>Child Care Development Fund Cluster:</u>					
Division of Social Services:					
Child Care Development Fund-Administration	93.596	XXXX	481,254	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	XXXX	3,444,252	-	-
Child Care and Development Fund -- Mandatory	93.596	XXXX	1,167,240	-	-
Child Care and Development Fund -- Match	93.596	XXXX	1,106,945	420,737	-
Total Child Care Fund Cluster			6,199,691	420,737	-
Temporary Assistance Needy Families	93.558	XXXX	945,887	-	-
ARRA - Emergency Contingency Fund for:					
Social Security Block Grant	93.667	XXXX	-	-	-
Foster Care Title IV-E	93.658	XXXX	83,219	43,139	-

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>					
<u>Administration for Children and Families (Continued)</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Child Development:					
Smart Start		XXXX	-	-	-
State Appropriations		XXXX	-	359,001	-
TANF - MOE		XXXX	-	388,821	-
Total Subsidized Child Care Cluster (Note 4)			7,228,797	1,211,698	-
 <i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
Division of Medical Assistance:					
Direct Benefit Payments:					
Medical Assistance Program	93.778	XXXX	193,645,392	106,197,354	-
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	2,308,107	725,325	-
 Division of Social Services:					
Administration:					
Medical Assistance Program	93.778	XXXX	4,197,952	54,560	1,577,688
State Children's Insurance Program - N.C. Health Choice	93.767	XXXX	23,573	5,940	1,467
 <u>Health Resources and Services Administration</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
<i>Division of Public Health:</i>					
ACA Maternal, Infant and Early Childhood Visiting Program	93.505	XXXX	274,487	-	-
Ryan White Program	93.917	XXXX	877,656	-	-
Maternal and Child Health Services BG	93.994	XXXX	275,665	206,772	-

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>Office of Population Affairs</u>					
<i>Passed-through the N.C. Dept. of Health and Human Services:</i>					
<i>Office of Population Affairs</i>					
Family Planning Services	93.217	XXXX	101,135	-	-
Total U.S. Dept. of Health and Human Services			220,810,546	109,193,083	6,582,250
Total Federal Awards			228,348,493	109,194,955	8,449,457
State Awards:					
<u>N.C. Dept. of Commerce:</u>					
N.C. Rural Economic Redevelopment Center					
Building Rescue and Restoration		XXXX	-	135,414	-
Total N.C. Dept. of Commerce			-	135,414	-
<u>N.C. Dept. of Health and Human Services</u>					
Division of Social Services:					
DCD Smart Start		XXXX	-	52,455	-
Energy Assistance		XXXX	-	1,573	-
AFDC Incentive		XXXX	-	1,080	-
CWS Adoption Subsidy		XXXX	-	458,581	127,114
SC/SA Domiciliary Care		XXXX	-	1,376,929	1,376,935
SFHF Maximization		XXXX	-	76,527	76,527
State Foster Home		XXXX	-	188,435	188,434
Total Division of Social Service			-	2,155,580	1,769,010

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>N.C. Dept. of Health and Human Services (Continued)</u>					
Division of Public Health:					
Active Routes to School		XXXX	-	134,014	-
General		XXXX	-	136,556	-
Child Health		XXXX	-	19,481	-
Communicable Disease		XXXX	-	5,172	-
Environmental Health		XXXX	-	-	-
Food and Lodging Fees		XXXX	-	33,458	-
HIV/STD State		XXXX	-	11,489	-
HIV/STD SSBG Aid		XXXX	-	2,141	-
HMHC - Family Planning		XXXX	-	8,311	-
Interpreter Grant II		XXXX	-	-	-
Maternal Health		XXXX	-	46,187	-
Mosquito - Public Health Pesticide		XXXX	-	-	-
Risk Reduction/Health Promotion		XXXX	-	6,286	-
Sexually Transmitted Diseases		XXXX	-	2,433	-
School Nurse Funding Initiative		XXXX	-	250,000	-
TB Medical Services		XXXX	-	4,093	-
TPPI - Pregnancy Prevention		XXXX	-	-	-
Tuberculosis		XXXX	-	64,110	-
Women's Health Service Fund		XXXX	-	25,838	-
			-	749,569	-
Total Division of Public Health			-	749,569	-
Total N. C. Department of Health and Human Services			-	2,905,149	1,769,010
<u>N.C. Dept. of Public Instruction</u>					
Public School Building Capital Fund		XXXX	-	486,106	-
Total N.C. Dept. of Public Instruction			-	486,106	-

ROBESON COUNTY, NORTH CAROLINA
 Schedule of Expenditures of Federal and State Awards (Continued)
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>N.C. Dept. of Transportation</u>					
Transit Development Program (Capital and Noncapital)		DOT-11	-	9,607	-
Rural Capital Program		DOT-14	-	4,753	-
Rural Operating Assistance Program (ROAP) Cluster					
- ROAP Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	92,517	-
- ROAP Rural General Public Program		DOT-16CL	-	110,176	-
- ROAP Work First Transitional - Employment Transportation Assistance Program		DOT-16CL	-	68,620	-
Total ROAP Cluster			-	<u>271,313</u>	-
Total N.C. Dept. of Transportation			-	<u>285,673</u>	-
Total State Awards			-	<u>3,812,342</u>	<u>1,769,010</u>
Total Federal and State Awards			<u>228,348,493</u>	<u>113,007,297</u>	<u>10,218,467</u>

ROBESON COUNTY, NORTH CAROLINA

Notes to Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

I. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Robeson County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2015. The information in this SEFSA is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Robeson County, it is not intended to and does not present the financial position, changes in net assets or cash flows of Robeson County.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* or cost principles contained in the Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Pass-through entity identifying numbers are presented where available.

III. SUBRECIPIENTS

Of the Federal and State expenditures presented in the schedule, Robeson County provided Federal and State awards to subrecipients as follows:

Program Title	CFDA Number	Pass through Grantor's Number	Federal Expenditures	State Expenditures
Public School Building Capital Fund	-	XXXX	-	486,106

IV. CLUSTERS

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

