



**Washington County
Board of Commissioners
Meeting
December 6, 2021**



WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
COMMISSIONERS' IN ROOM & LIVESTREAMED ON FACEBOOK (USING ZOOM)
MONDAY, DECEMBER 6, 2021
COMMISSIONERS' ROOM
6:00 PM

- 6:00 PM Call to Order, Mr. Curtis Potter, County Manager/County Attorney
- Item 1 6:01 PM Organizational Items
Election of Chairperson
Election of Vice-Chairperson
- 6:10 PM Invocation / Pledge
Additions / Deletions
- Item 2 6:15 PM Consent Agenda
Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.
- a) Approval of Meeting Minutes
 - b) Tax Refunds & Releases and Insolvent Accounts
 - c) 2022 County Commissioners' Meeting Schedule
 - d) 2022 County Holiday Schedule
 - e) RESO 2021-027 to Request Appropriation of Additional State Funds to Reduce Impact of COVID-19 Related Family Expenses
 - f) Records Retention & Disposition Schedule: Program Records Schedule & General Records Schedule
 - g) Draft FY2022-23 Budget Calendar
 - h) Audit Contract
- Item 3 6:20 PM Public Forum (3-minute limit per speaker)
- Item 4 6:30 PM Employee of the Quarter, Board Chair
- Item 5 6:35 PM Audit Summary & Draft Audit Report, Thompson Price Scott Adams & Co., CPA PA
- Item 6 7:35 PM Department Information Update: GIS/Mapping, Mr. Harry White, Director
- Item 7 7:50 PM Employee Service Awards, Mr. Curtis Potter, CM/CA

- Item 8 8:05 PM Finance Officer's Report and Budget Transfers/Budget Amendments, Ms. Missy Dixon, Finance Officer
- Item 9 8:15 PM Other Items by Chair, Commissioners, County Manager/Attorney or Clerk
- a) DSS Annual Report for the Community Child Protection Team (CCPT)
 - b) MTW Annual Report for the Child Fatality Protection Team (CFPT)
 - c) LOST Referendum
 - d) Commissioner's Seats on Board & Committees
- Item 10 8:30 PM Closed Session pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and §143-318.11(a)(6) (personnel)

ADJOURN or RECESS

WASHINGTON COUNTY BOARD OF COMMISSIONERS
AGENDA STATEMENT

ITEM NO: 1

DATE: December 6, 2021

ITEM: Organizational Items

SUMMARY EXPLANATION:

Call to Order (County Manager)

- a) Election of Chair
According to G.S. 153A-39 the Board of Commissioners shall choose one member as Chair and Vice-Chair for the ensuing year. The County Manager will conduct the meeting for this process.
- b) Election of Vice-Chair
The Chair will conduct the election of the Vice-Chair.
- c) Invocation/Pledge
- d) Additions/Deletions

WASHINGTON COUNTY BOARD OF COMMISSIONERS
AGENDA STATEMENT

ITEM NO: 2

DATE: December 6, 2021

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Approval of Meeting Minutes for November 1, 2021 and Closed Session Minutes from October 4, 2021. See attachments.
- b) Tax Refunds & Releases and Insolvent Accounts
See attachment.
- c) 2022 County Commissioners' Meeting Schedule—please note that there is a meeting scheduled to be held in Creswell and in Roper this year providing COVID-19 does not stop us from doing that.
See attachment.
- d) 2022 County Holiday Schedule—please note that the 202w schedule does include the newly approved Juneteenth holiday.
See attachment.
- e) RESO 2021-027 to Request Appropriation of Additional State Funds to Reduce Impact of COVID-19 Related Family Expenses
See attached.
- f) Records Retention & Disposition Schedule: Program Records Schedule & General Records Schedule
See attached.
- g) Draft FY2022-23 Budget Calendar
See attached.
- h) Audit Contract
See attached.

November 1, 2021

The Washington County Board of Commissioners met in a regular meeting on Monday, November 1, 2021 at 6:00 PM by using ZOOM—virtual meeting software (due to the COVID-19 pandemic) for Facebook Live Streaming in the Cooperative Extension Conference Room, 128 E. Water Street, Plymouth, NC. Commissioners Tracey Johnson, Ann Keyes, and Carol Phelps were present. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and Finance Officer Missy Dixon. Commissioner Sexton and Commissioner Walker were unable to attend.

Vice-Chair Johnson called the meeting to order. Commissioner Keyes gave the invocation; County Manager/Attorney Curtis Potter led the Pledge of Allegiance.

ADDITIONS/DELETIONS: The Chair noted that the Clerk asked to add Boards & Committees as Item 4A.

CONSENT AGENDA: **Commissioner Keyes made a motion to approve the Consent Agenda:**

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

- a) Approval of Regular Meeting Minutes for October 4 & 11, 2021 and Closed Session Minutes for August 2 & September 7, 2021
- b) Tax Refunds & Releases & Insolvent Accounts
- c) Proclamation 2021-025 Tobacco Awareness Month
- d) Ratification of Resolution 2021-014 Approving Conveyance of Personal Property to a Nonprofit Organization Pursuant to GS 160A-280
- e) Resolution 2021-023 Authorizing Sale of Real Property, 111 East Main Street, Plymouth, By Electronic Public Auction Pursuant to GS 160-270
- f) Resolution 2021-024 Resolution Authorizing Sale of Real Property, 758 Spruill Bridge Road Creswell, By Electronic Public Auction Pursuant to GS 160A-270

Commissioner Phelps seconded. Vice-Chair Johnson proceeded with the roll call: Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Johnson, yea. Motion carried unanimously.

PUBLIC FORUM: Mr. Charles Sharpe, Town Council member in Roper, 418 Banks Street, brought a few things to the Board. The Town of Roper needs some help in understanding how they go about getting certain structures looked at and inspected and hopefully condemned. Needs direction on how to get that done. Mr. Sharpe said the Roper Town Council mailed a letter to Planning & Safety Director but nothing has moved. They would welcome someone to come to their Town Council meeting to tell them how to do that. Vice-Chair Johnson asked Mr. Potter if he would set up a meeting to have the Inspector and himself meet with the Roper Town Council. Mr. Potter said yes.

Mr. Jimmy Sutton, Roper, 407 Busch Street, has serious concerns that he has brought to governing agencies for 15 years. He would like to address speeding in Roper. He has seen someone

coming down Boush Street at 80 mph. They deal with that daily. He has called 911 numerous times. Mr. Sutton said he is not in favor of defunding the police. They need some help. When he calls 911 it may be the next day or 2 hours before someone investigates. There have even been shootings (guns discharged) in Roper and the deputies say they know who is doing this but they take no action. Also a tractor trailer turned over in Roper from speeding. On another occasion, his son got side swiped on the road by Feyer Ford (in Plymouth) and that vehicle was speeding. Speeding can be controlled. Please send help.

Vice-Chair Johnson thanked the citizens for coming to speak.

DEPARTMENT INFORMATION UPDATE: "REPORT TO THE PEOPLE": Ms. Rebecca Liverman, Cooperative Extension Director told the Board that every November, her and her staff give the Commissioners' a "Report to the People". Once again, they will do that very same thing by giving a snapshot of one of their programs over the past year.

Ms. Rebecca Liverman, Cooperative Extension Director:

Quarantine 15--over the past 18 months, 43% of the US population has gained 15+ lbs. Even our pets have gotten pudgy! Ms. Liverman partnered with Senior Center Director Vanessa Joyner to offer L.I.F.T. (Lifetime Improvements through Fitness Together). It was 16 sessions taught through ZOOM and posted to Youtube. Ms. Liverman challenged the Board to think about the number of vegetables and the amount of water they are consuming per day. We each need between 2-4 cups of vegetables and adults should be drinking between 96-110 ounces of water per day.

Ms. Jalyne Waters, Ag Agent:

Ms. Waters was able to give stats on the number of acres in the County per commodity.

1,500 acres of peanuts

5,500 cotton

10,422 wheat

30,388 soybeans and

40,185 field corn

Also, in 2019, cash receipts for agriculture in Washington County equaled \$45 million

In 2021, there were 17 test plots in the County to help guide the best management decisions. These would have been based on varieties, planting dates, and fertilizer timing. She ended her session by saying, "If you see a farmer smiling, he's thinking about commodity prices, if you see a farmer crying, he's thinking about input costs."

Ms. Beth Stanley Jackson, 4-H Youth Coordinator:

4-H over the past year has transitioned from 4-H to the Front Door at-home kits to limited in-person activities to partnering with the Washington County Schools. Throughout the year 4-H has focused on healthy living, but more specifically mental health. Like adults, our youth have faced insurmountable stress and challenges these past 19 months. By utilizing hands-on mindfulness activities, we allow youth the opportunity to create tools to help handle these new challenges.

One activity that is a crowd favorite is the Calming Jar. Youth combine clear glue, warm water, food coloring, and glitter in a bottle. The idea is simple, but the results are profound. When a

young person is stressed, frustrated, angry, or overwhelmed, they shake the jar and place it on a table. They are encouraged to focus on the swirling glitter breathing deeply in and out as they watch it sink to the bottom. They were asked to notice the calm feeling moving through their body as they breathe in and out. And as the glitter settles and the water clears, so will their thoughts, feelings, and body.

The youth love to make these for themselves, but also for loved ones. This summer we had 4-H'ers ask to make one for their parents because they felt it would be helpful. We may think our young people don't see our stress, but they understand. These calming jars were made especially for the Board and staff by one of the County's 4-H Youth volunteers and they hope they can be useful in your day-to-day lives.

Commissioner Keyes thanked Cooperative Extension for job they do and for working with the SHIP program. Ms. Liverman reminded everyone that if you have seniors on Medicare, her office can help them.

RESOLUTION 2021-026 AUTHORIZING THE UPSET BID PROCESS FOR THE POTENTIAL SALE OF THE COMMERCE CENTER AT 100 AIRPORT ROAD, PLYMOUTH: Mr. Curtis Potter, CM/CA spoke to the Board about this.

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:

WILLIAM "BILL" R. SEXTON, JR., CHAIR
TRACEY A. JOHNSON, VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
JULIUS WALKER, JR.



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PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823
FAX (252) 793-1183

ADMINISTRATION STAFF:

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COUNTY MANAGER/COUNTY ATTORNEY
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JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

AGENDA ITEM MEMO

MEETING DATE: November 1st, 2021 **MEMO Date:** October 28, 2021 **ITEM:** 4
SUBJECT: Potential Sale of Commerce Center via Upset Bid Process
DEPARTMENT: Economic Development
FROM: Curtis S. Potter, County Manager/County Attorney (CM/CA)

ATTACHMENTS:

- A- Washington County Resolution 2021-026 Authorizing Upset Bid Process (3pgs)
- B- Washington County Commerce Building (100 Airport Rd, Plymouth NC 27962) Fact Sheet (2pgs)
- C- Site Survey of 11.83 acre Washington County Commerce Center Tract One (1pg)
- D- Property Tax Card Dated 3/25/2021 (1pg)
- E- Public Notice of Intent to Sell (1pg)
- F- Local Gov't Property Disposal Procedures - Sale by Negotiated Offer and Upset Bid (G.S. 160A-269) (1pg)

PURPOSE: For Board consideration and approval of Resolution 2021-026 Authorizing Upset Bid Process For the Potential Sale Of The Washington County Commerce Center Located at 100 Airport Rd, Plymouth NC 27962

BACKGROUND:

- 2010 County surveyed 11.83 acres @Airport Rd as "Washington County Commerce Center Tract One"
- 2011 substantial completion of exterior construction of 25,000 sf shell building intended for use by a specific economic development business partner based on specific building needs which ultimately failed to develop resulting in an incomplete and stalled overall project prior to the completion of construction. Unfinished items included flooring, HVAC, plumbing, water/sewer, etc.
- 2014-2019 substantial completion of necessary water/sewer infrastructure
- 2020 Property Revaluation (Assessed value decreased substantially from \$1,574,300 to \$843,200)
 - o Interior floor, loading bay door cut-ins, HVAC, internal plumbing remains unfinished & incomplete
 - o Exterior ramp walkways require substantial repairs due to water intrusion/damage
- 2021 County approached by multiple interested purchasers seeking to expand existing business operations using this site. After discussing possible economic development incentives packages and conveyance options with the UNC School of Government, staff recommended proceeding with a potential sale under NCGS 158-7.1 using an upset bid process per NCGS 160A-269
- 10/13/21 & 10/20/21 - County published attached "Public Notice of Intent to Sell"
- 10/14/21 County received a tentative written offer and 5% deposit from Triple Waves Industrial

Laundry which currently owns and operates a commercial laundry facility located at 108 US Highway 64E, Plymouth NC 27962

FINANCIAL ANALYSIS/IMPACTS:

- Staff estimate of major local funding investments to date: \$500k construction; \$186k infra:
- Est. annual business property tax rev per \$1M property/equipment located/invested at site: \$8.5k
- Est. annual real property tax rev based on current rate/value (subj to increase for improvements): \$7.1k

Potential Future Revenue Estimates*	10 YEARS	20 YEARS	30 YEARS	40 YEARS
Current Empty Bldg	\$71k	\$142k	\$213k	\$284K
Improved Empty Bldg	\$85k	\$170k	\$255k	\$340K
Improved Empty Bldg w/ \$1M equip/property	\$170k	\$340k	\$510k	\$680K
Improved Empty Bldg w/ \$2M equipment/property	\$255k	\$510k	\$765k	\$1M

*Estimates only: based on certain underlying assumptions about property valuation and tax rates which are subject to a wide variety of sometimes volatile and unpredictable regulations. Estimates do not include potential additional revenues generated from water/sewer services.

STAFF DISCUSSION & ANALYSIS:

- Based on staff’s analysis of the costs vs. benefits of conveying the Commerce Center into private ownership as originally intended albeit at a substantially lower than anticipated potential price, and based on the lack of risk to the county in initiating and evaluating potential offers to purchase the property likely to be received in the current market based on recent interest expressed by three (3) local established businesses, staff recommends approving the attached resolution to initiate the 10 day upset bid process after which a public hearing will be held at which additional information about the highest bidder will be presented and discussed for the Board’s consideration in potentially approving the sale of the property to that highest bidder.

STAFF RECOMMENDATION(S):

Vote to approve the attached Resolution 2021-026

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:

WILLIAM "BILL" R. SEXTON, JR., CHAIR
TRACEY A. JOHNSON, VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
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CLERK TO THE BOARD
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RESOLUTION 2021-026

Authorizing Upset Bid Process

For the Potential Sale Of The Washington County Commerce Center

Located at 100 Airport Road, Plymouth Nc 27962

WHEREAS, Washington County owns certain real property consisting of approximately 11.83+/- acres as more particularly described and shown in a map entitled "Survey of: Washington County Commerce Center Tract One" dated January 26, 2010 and revised March 27, 2010 by Timothy J. Esolen, PLS, being recorded in Plat Cabinet 3, Slide 33H, in the Washington County Register of Deeds Office, and for additional reference purposes only having a Tax Parcel ID Number of 6766417088; and

WHEREAS, the County previously constructed a 25,000+/- square foot industrial shell building together with certain other improvements and infrastructure serving said building which are situated upon and considered part of the property described above; and

WHEREAS, North Carolina General Statute § 158-7.1 authorizes a county to undertake an economic development project by conveying property to a company in order to cause the company to locate or expand its operations within the county; and

WHEREAS, North Carolina General Statute § 160A-269 permits a county to sell property by upset bid, after receipt of an offer for the property; and

WHEREAS, the County has received an offer to purchase the property described above, in the amount of \$235,000 submitted by Ervin Shperdheja of Triple Waves Industrial Laundry, LLC; and

WHEREAS, Triple Waves Industrial Laundry has paid the required five percent (5%) deposit on its offer;

NOW THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY (the "Board") HEREBY RESOLVES THAT:

1. The potential sale (subject to final approval by the Board) of the property described above through the upset bid procedure of North Carolina General Statute § 160A-269 is hereby authorized.
2. The Clerk to the Board shall cause a notice of the proposed sale to be published. The notice shall describe the property and the amount of the offer, and shall state the terms under which the offer may be upset.
3. Persons wishing to upset the offer that has been received shall submit a sealed bid with their offer to the office of the Clerk to the Board within 10 days after the notice of sale is published. At the conclusion of the 10-day period, the Clerk to the Board shall open the bids, if any, and the highest such bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.
4. If a qualifying higher bid is received, the Clerk to the Board shall cause a new notice of upset bid to be published, and shall continue to do so until a 10-day period has passed without any qualifying upset bid having been received. At that time, the amount of the final high bid shall be reported to the Board.
5. A qualifying higher bid is one that raises the existing offer by not less than ten percent (10%) of the first \$1,000.00 of that offer and five percent (5%) of the remainder of that offer.
6. A qualifying higher bid must also be accompanied by a deposit in the amount of five percent (5%) of the bid; the deposit may be made in cash, cashier's check, or certified check. The county will return the deposit on any bid not accepted, and will return the deposit on an offer subject to upset if a qualifying higher bid is received. The County will return the deposit of the final high bidder at closing.
- 7.
8. **The terms of the potential final sale include all the following:**
 - a. Unless otherwise agreed in writing, the property shall be conveyed by the county in its present AS-IS WHERE-IS condition, without any warranties or guarantees, and subject to any and all defects, latent or patent, material or otherwise, including without limitation the physical condition of the building and supporting infrastructure, as well as the legal status of the title to the property which shall be conveyed subject to any and all recorded restrictive covenants, easements, liens, notices, or any other matters of title recorded in the Washington County Register of Deeds Office or otherwise appearing in any publicly available records.
 - b. The property shall be conveyed subject to a restrictive covenant running with the land in perpetuity that the property must be used at all times solely for industrial/commercial purposes and in general conformity with any and all applicable laws related thereto.
 - c. The Board by subsequent Resolution must approve the final high offer (including the initial offer received if no subsequent offers are made) prior to the sale being considered finally

approved by the Board and being able to proceed to closing.

- i. The Board reserves the right within its sole discretion, for any reason or no reason, and at any time prior to giving its subsequent approval of the final high offer, to reject any and all offers or bids, including the initial offer described herein.
- ii. Within 30 days after the final upset bid period has passed, and prior to approving the final high offer by subsequent Resolution, the Board shall conduct a public hearing to assist it in more fully evaluating the final high offer including the economic development merits of approving said offer and conveying the property to the potential buyer making it. The potential buyer shall attend the public hearing and shall cooperate in good faith with the Board and County staff to provide before, and if necessary present during, such hearing relevant information related to the buyer's intended use of the property including without limitation at a minimum information about the following:
 - a. Information related to the buyer's general short-term & long-term property improvement plans;
 - b. Information about the number and type of potential jobs the buyer intends to create in connection with the property; and
 - c. Information about the probable average hourly wages to be paid in connection with any such jobs.
- d. The buyer shall pay the full purchase price for the property in cash at the time of closing which shall take place within 30 days after the Board has approved the final high offer by subsequent Resolution after the public hearing described above. Failure to close within 30 days of final approval by the Board for no fault or delay caused by the County shall result in the buyer's forfeiture of the bid deposit unless otherwise agreed in writing between the parties.

ADOPTED this ___ day of _____, 20__

Tracey A. Johnson, Vice-Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, CMC, NCMCC
Clerk to the Board

Washington County Commerce Building

100 Airport Road, Plymouth, NC 27962



Available For Sale

Attractive 25,000 square foot shell building, close to Plymouth Airport, and the Roanoke River for potential barging. Sits on 11+ acres with possible future expansion southward along Airport Road.

1 story shell building (204' x 122' x 30') with metal roof and split-faced block/metal wall panels built in 2011 with unfinished floor and 75 parking spaces. Existing water & commercial sewage completed in 2019, potential natural gas/broadband options negotiable based on need. Site is immediately adjacent to existing rail provided by Carolina Rail Service and may be eligible for direct spur if desired.

Located within 2 miles of US Hwy 64 (4-lane divided hwy), 19 miles of future Interstate 87, and 70 miles from Interstate 95. Located 96 miles from Raleigh-Durham International Airport. Port of Norfolk is 99 miles away, Port of Morehead City is 105 miles away.



Washington County Commerce Building
 100 Airport Road, Plymouth, NC 27962

Traffic Count:
 US Hwy 64 has an Annual Average Daily Traffic Count of 13,000 vehicles

Zoning:
 - Industrial/Commercial

Demographics

	1 Mile	3 Miles	5 Miles
Population (2019)	224	4,051	6,977
Households	94	1,713	2,937
Median HH Income	\$50,708	\$34,667	\$33,926
Median Home Value	\$101,786	\$96,154	\$90,544
Median Age	42.7	42.2	44.0



Washington County Economic Development
 116 Adams Street
 PO Box 1007
 Plymouth, NC 27962
 Phone: 252-793-5823
 Email: CMOAssistant@washconc.org

MAP
 TWP/RURAL # 1 NO 0
 ACCOUNT # 98031 DIST
 PROPERTY LOCATIO
 255 FLYMOOR AIRPORT RD

WASHINGTON COUNTY (AIRPORT/COMMERCE)
 EXEMPT00000

BLDG INDUSTRIAL CL 41.50
 BL 24888.0 BP 39.82
 PER 652.0 CF 1.00
 WR 38.17 SV 39.82

PROPERTY CLASS 01 PARCEL #
 NEW CONSTRUCTION 10404
 PIN 6766.03-41-7088
 HEARING CODE

Bldg. and Use

INDUSTRIAL
 Story Height
 1 STORY
 Design/ Style
 CONVENTL.
 Pd. or Bermt.
 NO BEMT/CRAWL
 Exterior Wall
 INSUL. FW
 Common Wall
 Roof Type
 GABLE
 Rft./Fir. Syst.
 FIRE PRF
 Int. Floor Finish
 CRM FIN
 Int. Wall Finish
 VARIOUS
 Heating System
 UNIT SYS
 Air Cond. system
 NONE
 Bth. Rm. Fixtures
 ADEQUATE
 BkHns/Other
 SPARKLR

OWNER OF RECORD

COMPUTER CONTROL FIELDS

WASHINGTON COUNTY

Principal Building	Add/ Ded	Sq. Ft. Area	Price	Schedule Value
1S/METAL	5.65	24888.0	45.47	1131657
Sty. Atch. Building	Code			
1BENTRANC	SF12	4199.0	9.86	41402
6*8*6*8 1STOOP	SF12	48.0	14.30	686
6*8*6*8 1STOOP	SF12	48.0	14.30	686

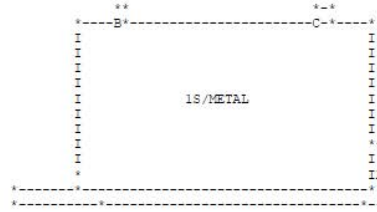
TOTAL SCHEDULE VALU 1174431

Listed	Grade	41.50	Rep. Val.	1357995
Reviewed	Norm Cond. A	93%	Const. Conv.	1.00
Run Date	03/25/2021	Mkt. Cor. 0	b Rep. V.	1357995
Reval. Year	2013	Accr. Cond. 47%	Appr. Val.	638258

ASSESSMENT CONTROL INFORMATION		PERSPECTUS	
Sales Price	Date	Year Built	2010
Trans. Date	NO#	Additions	
Action		Modernized	
Comments	Qual. Code	Effective Year	2010
SPLIT OUT OF 6765.01-47-4129		No. of Units	1
ADD INDUSTRIAL BLDG 15% 11)		Utilities	All
100%12/ PC3833/ 2021 REVAL BLDG		No. of Rooms	1
50% COMPLETE INTERIOR UNFINISHED		Street	
		Topo.	
		Income	
		Rate	
		Ind V.	
		Land V.	
		B. Resid.	

DETACHED GARAGES, OUTBUILDINGS, ALL OTHER & MISC. ITEMS.

Code	Description	Size	SV	Repl. Value	A DEPR.	B DEPR.	C DEPR.	Appr. Value
ASPH	PAVING	50000 sq		100000	70 %	%	%	70000
FIXLF	LIGHTING	11ft.		16500	95 %	%	%	15680
					%	%	%	
					%	%	%	
					%	%	%	



Add /Deduct Total
 5.65

LAND SCHEDULE	Frontage Fgr.	Avg. Depth	Depth Factor	Equiv. Fmtg.	Rate	Sched. Value	Cond. %	Inf. %	Mkt. Cor. %	Land Value	Market Value	Item No.	Use Value
Industrial		Bldg Site		3,000	25000	75000				75000	119200	HOMESITE	
		Balance		8,830	5000	44150				44150		CLEARED	
											638300	WOODED	
											85700	BUILDING	
												OUTBLDG	
												TOB. ALLOTMENT	
												PEA. ALLOTMENT	
TOTAL LAND VALUE				11.83		119150				119200	843200	TOTAL	

Public Notice of Intent to Sell
County Owned Real Property & Commercial Shell Building
By Competitive Upset Bidding Pursuant to NCGS 160A-269
For Economic Development Purposes Pursuant to NCGS 158-7.1

Notice is hereby given as follows: The Board of County Commissioners has recently received multiple serious inquiries and tentative informal offers to purchase an 11.83+/- acre parcel of county owned real property located at 255 Airport Road in Plymouth, NC 27962 together with the 25,000 square foot industrial/commercial shell building situated thereon. Said property is more particularly described and shown in a map entitled "Survey of: Washington County Commerce Center Tract One", dated January 26,2010, and revised March 27,2010 by Timothy J. Esolen PLS, recorded in Plat Cabinet 3, Slide 33-H, in the Washington County Register of Deeds Office and has a Tax Parcel ID Number of 6766417088.

The Board intends to negotiate an initial tentative offer to purchase with one of the interested parties subject to certain terms and conditions related to the sale and future use of the property including without limitation the requirement that the property be used in perpetuity only for industrial/commercial purposes. Upon its consideration and tentative approval of the initial offer, which the Board anticipates may occur as early as its regular meeting on 11/1/21, the Board then intends to submit the initial tentative offer to a competitive upset bidding process in accordance with and pursuant to applicable laws.

This upset bid process is intended to provide all interested parties with an equal opportunity to bid on the purchase of the subject property, and is further intended to result in the county and its citizens receiving the highest overall and best fair market value bid for the sale of the property.

Before actually approving the submission of a tentative offer to purchase the property to the upset bid process, the Board will determine and make publicly available the exact dates, terms, and conditions of the upset bid process to be used. However, in the interest of time, advance notice is hereby given for the reference and benefit of any interested potential bidders, that this upset bid process if approved by the Board at its regular meeting on 11/1/21 may be authorized to begin as early as 11/10/21 with an anticipated initial upset bid deadline of 11/22/21.

An additional 10 day upset period is expected to be added following each period in which an upset bid is actually received until a period expires with no such upset bids. The Board anticipates requiring a bid deposit of 5% of the bid amount be made to secure any initial offer or upset bid made on the property. The Board intends to hold a public hearing before considering its final approval of the last and highest upset bid received, and reserves the right to review and reject any and all bids received during this process at any time.

Due to the anticipated timeline of this process, any and all interested potential bidders are encouraged to immediately begin performing any and all due diligence related to their potential interest in bidding on the purchase of the property. To aide in this process, general information about the property including any additional interim announcements or updates will be made available, and can be accessed on the county website under the RFPs tab, at: <https://www.washconc.org/rfps.aspx>

For questions, or to arrange physical access to the property for due diligence purposes, please contact the Projects & Grants Coordinator Mary Moscato in the County Manager's Office at mmoscato@washconc.org or 252-793-5823.



Local Government Property Disposal Procedures

Sale by Negotiated Offer and Upset Bid (G.S. 160A-269)

Listed below are the basic procedures required under state law for disposing of personal and real property by the negotiated offer and upset bid procedure.

- Step 1 Unit receives an offer to purchase property. The unit may solicit offers informally, and may negotiate with a prospective buyer prior to initiating the upset bid procedure.
- Step 2 Governing board adopts a resolution accepting the offer and authorizing the upset bid procedure. The offeror deposits 5% of bid amount with clerk while upset procedure takes place.
- Step 3 Publish advertisement for upset bids in a newspaper of general circulation within the jurisdiction (electronic advertisement is not authorized). The advertisement must describe the property to be sold, the terms and conditions of the sale, and the requirements for submitting a qualifying upset bid within 10 days after the date of publication: a qualifying upset bid must be an amount at least 10% of the first \$1000 of the original offer and 5% of the remainder. Bidders must submit qualifying upset bids within 10 days after date of advertisement and their bids must be accompanied by a 5% bid bond or deposit.
- Step 4 If a qualifying upset bid is received, repeat the advertisement and upset bid process until no additional qualifying upset bid is received.
- Step 5 After no additional qualifying upset bids have been received, governing board awards to the highest responsive, responsible bidder or rejects all bids.

Mr. Potter said this would be advertised next week.

Commissioner Phelps made a motion to adopt the abovementioned resolution. Commissioner Keyes seconded. Vice-Chair Johnson proceeded with the roll call: Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Johnson, yea. Motion carried unanimously.

BOARDS & COMMITTEES:

Albemarle Commission—Senior Tar Heel Legislature Delegate

Ms. Bennett said she received a letter from the Albemarle Commission asking the Board to re-appoint Ms. Gail Spiewak to the Senior Tar Heel Legislature Delegate for Washington County.

Ms. Spiewak has agreed to continue to serve in this capacity if re-appointed.

Commissioner Keyes made a motion to re-appoint Ms. Gail Spiewak to the Albemarle Commission's Senior Tar Heel Delegation. Commissioner Phelps seconded. Vice-Chair Johnson proceeded with the roll call: Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Johnson, yea. Motion carried unanimously.

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' package.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 020

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: September 28, 2021

RE: Contingency/Emergency Management

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-9990-000	Contingency	25,000.00	(1,800.00)	23,200.00
10-4330-390	Emerg Mgmt - Dues & Subscriptions	1,300.00	1,800.00	3,100.00
Contingency/Emergency Management		26,300.00	-	26,300.00

Justification:

To transfer monies from Contingency to Emergency Management to pay for the first of a three year contract for Orion Damage Assessment Software.

Budget Officer's Initials

CP

Approval Date:

9/29/21

Initials:

MD

Batch #:

2022-020

Date:

9/29/2021

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 021

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: September 29, 2021

RE: Water Treatment

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
35-7135-250	Treatment - Fuel	4,000.00	(200.00)	3,800.00
35-7135-340	Treatment - Postage	50.00	200.00	250.00
Water Treatment		4,050.00	-	4,050.00

Justification:

To transfer monies within the Water Treatment Plant Budget to increase the postage line. There is additional monies needed this fiscal year due to having to ship several items for repair and due to having to return several items ordered that were not the correct sizing.

Budget Officer's Initials CPD

Approval Date: 9/29/21

Initials:	<u>MD</u>
Batch #:	<u>2022-021</u>
Date:	<u>9/30/2021</u>

RECEIVED
SEP 29 2021

Washington County Manager's Office

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: October 6, 2021
RE: SS Admin

BT #: 2022 - 023

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5310-310	SS Admin - Travel	15,000.00	(5,000.00)	10,000.00
10-5310-250	SS Admin - Maintenance & Vehicle Repair	5,000.00	4,500.00	9,500.00
10-5310-370	SS Admin - Advertising	1,250.00	500.00	1,750.00
SS Admin		21,250.00	-	21,250.00

Justification:

To transfer monies within the SS Admin budget to increase the vehicle Maintenance & Repair line and the Advertising line. There has been several issues with vehicles this year outside of the normal maintenance that have cost more than anticipated repairs due to electronic components failing. There is a greater need for advertising and public awareness as the traffic in DSS has been restricted due to COVID. This request is not budget impactful as all lines are 50% reimbursable.

Budget Officer's Initials CSA

RECEIVED
OCT 10 2021

Approval Date: 10/6/21

Initials:	<u>mm</u>
Batch #:	<u>2022-023</u>
Date:	<u>10/17/2021</u>

Washington County Manager's Office

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: October 12, 2021
RE: E911

BT #: 2022 - 024

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
69-9100-360	911 - Maintenance Agreement-Centurylink Centurion	1,870.00	(1,582.00)	288.00
69-9100-320	911 - Communications	28,100.00	1,582.00	29,682.00
E911		29,970.00	-	29,970.00

Justification:

To transfer monies within the E911 Budget to cover the costs of three Centurylink Invoices that were received unexpectedly due to the change to the new ESINET System that caused issues with the two Admin lines. The State 911 Board has agreed that these expenses will be reimbursed to the County. The monies budgeted in the maintenance agreement line are not needed because the changeover took place prior to year-end and were budgeted only in the event that the changeover did not occur by then.

Budget Officer's Initials MD



Washington County Manager's Office

Approval Date: 10/13/21

Initials: MD
 Batch #: 2022-024
 Date: 10/13/2021

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 025

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: October 21, 2021

RE: SS Transportation

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5400-540	SS Transportation - Capital Outlay - Van Replacement	96,500.00	(6,840.00)	89,660.00
10-5400-250	SS Transportation - Maintenance & Repair - Vehicle	59,500.00	6,840.00	66,340.00
SS Transportation		156,000.00	-	156,000.00

Justification:

To transfer monies within SS Transportation. Charges were originally coded to a Capital Outlay line and do not meet the threshold of \$5,000 per item as required by audit. These charges are being moved to the appropriate line.

Budget Officer's Initials CS

Approval Date: 10/21/2021

Initials: MP
 Batch #: 2022-025
 Date: 10/25/2021

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 026

From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: November 1, 2021

RE: Sheriff/Senior Center

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3353-000	Insurance Proceeds	(3,593.00)	(491.00)	(4,084.00)
10-4310-355	Sheriff Maintenance-Vehicles	30,000.00	491.00	30,491.00
10-3542-000	Sheriff-ABC Board Funding	(2,400.00)	(2,258.00)	(4,658.00)
10-4310-602	Sheriff-ABC Board Funding	7,528.00	2,258.00	9,786.00
10-3540-020	Gun Permits Discretionary-County Portion	(1,505.00)	(490.00)	(1,995.00)
10-4310-611	Gun Permits Discretionary-County Portion	29,825.00	490.00	30,315.00
10-3540-030	Gun Permits-State Portion	(1,820.00)	(570.00)	(2,390.00)
10-4310-612	Gun Permits-State Portion	3,090.00	570.00	3,660.00
10-3540-040	Finger Printing	(420.00)	(50.00)	(470.00)
10-4310-613	Finger Printing	2,455.00	50.00	2,505.00
10-3540-070	Donations-Animal Control	-	(1,500.00)	(1,500.00)
10-4310-601	Donations-Animal Control	689.00	1,500.00	2,189.00
10-3541-010	Sheriff-Donations	-	(25.00)	(25.00)
10-4310-650	Sheriff-Donations	6,130.00	25.00	6,155.00
Sheriff				
10-3509-010	Senior Center Trips	(1,260.00)	200.00	(1,060.00)
10-5150-380	Senior Center Trips	1,983.00	(200.00)	1,783.00
10-3509-020	Senior Center Donations	(57.00)	(92.00)	(149.00)
10-5150-650	Senior Center Donations	2,363.00	92.00	2,455.00
Senior Center				
Balanced:		73,008.00	-	73,008.00

Justification:

To budget for additional revenues collected for the Sheriff's Department for gun permitting, finger printing, animal control donations and sheriff department donations. To budget for insurance claims monies paid to the county as a supplement to a previous insurance claim for the sheriff's department. To budget additional revenues collected for Senior Center donations and to reduce the Senior Center trip line due to a reimbursement to a participant that will not be able to go on the trip that was originally paid and budgeted for.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Mr. Potter said he will be adding a budget line item regarding the cost report. It is not an increased cost but the County has to return it to the federal government. Vice-Chair Johnson asked if it just acts as a pass-through. Mr. Potter and Ms. Dixon said yes it acts as a pass-through. Mr. Potter said he will highlight it in the budget.

Commissioner Keyes made a motion to approve the budget transfers/amendments as presented. Commissioner Phelps seconded. Vice-Chair Johnson proceeded with the roll

**call: Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Johnson, yea.
Motion carried unanimously.**

**OTHER ITEMS BY CHAIR, COMMISSIONERS, COUNTY MANAGER/ COUNTY
MANAGER OR CLERK:**

- Upcoming Parades:
 - Roper Peanut/Christmas Festival
Saturday, December 4, 2021
10:00 am - 5:00 pm
(Will get more information on Parade.)
 - Plymouth Parade & Marketplace
Thursday, December 9, 2021
5:30 pm parade begins
4:00 PM – 8:00 PM the Christmas Marketplace at the Bear Towne Market
 - Creswell Christmas Parade
Saturday, December 11, 2021
Line-up @ 2:30 PM and start at 3:00 PM

Mr. Potter said with the COVID-19 case count improving, he sees some of the County's restrictions being lifted. In talking with the MTW Health Director, the County may be able to have an in-person Christmas Employee Luncheon. A decision on this should be made by the end of Wednesday. Vice-Chair Johnson asked was it time for DSS to plan the event. Mr. Potter explained that about 5 years ago the County went to a committee with representatives from different departments as the Employee Appreciation Committee to plan functions for the employees.

Mr. Potter said he was able to have a meeting with Chair Sexton today and brought back his thanks for all the prayers.

Commissioner Keyes said she talked with Chair Sexton at his father's visitation. Commissioner Keyes said she also went to the Southern Albemarle Association (SAA) meeting and Ms. Paulique Horton is the Vice-President representing Washington County. Commissioner Keyes said she also attended various safety meetings.

Commissioner Phelps said he had a constituent with problems getting trash cans. Mr. Potter said he will take care of it.

Commissioner Phelps asked if Mr. Potter heard anything on the local act regarding the Creswell field. Mr. Potter said he has not heard anything but will check on it.

Vice-Chair Johnson noted that Ms. Leza Wainright is retiring from the Trillium Board. Ms. Joy Futrell, Trillium's Finance Officer, has taken her place.

Vice-Chair Johnson also mentioned she attended the NCACC Board of Directors' meetings. The main discussions were on how to spend the ARPA funds. The budget still hasn't been passed.

Vice-Chair Johnson said she has been asked to be a member of the JB Hunt Leadership Team. Their goal is to make NC the top education state.

Vice-Chair Johnson mentioned that the Towns of Roper and Creswell will have elections tomorrow. Please get out and vote.

Commissioner Phelps made a motion go into Closed Session pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel). Commissioner Keyes seconded. Vice-Chair Johnson proceeded with the roll call: Commissioner Keyes, yea; Commissioner Phelps, yea; Commissioner Johnson, yea. Motion carried unanimously.

At 7:10 PM, back in Open Session, with no further business to discuss, **Commissioner Keyes made a motion to adjourn the meeting. Commissioner Phelps seconded. Vice-Chair Johnson proceeded with the roll call: Commissioner Keyes, yea; Commissioner Phelps yea; Commissioner Johnson, yea. Motion carried unanimously.**

Chair

Julie J. Bennett, CMC, NCMCC
Clerk to the Board

WASHINGTON COUNTY
 REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
 November 2021

DATE	NAME	TICKET YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
11/1/21	Horton, Brian L. & Bebbie S. Bell	1726 2021	24941	2	10274	\$374.85		VA EE approved; requesting refund of \$374.85 (\$378.00-tax; \$7.56-tax discount; \$4.50-WS; \$.09-WS discount)
11/1/21	Horton, Brian L. & Bebbie S. Bell	1726 2021	24941	2	10274		\$374.85	VA EE approved; requesting release of \$374.85 (\$378.00-tax; \$7.56-tax discount; \$4.50-WS; \$.09-WS discount)
11/1/21	Spear, Timothy L & Judith D	3479 2021	47628	3	10256	\$226.10		Lot Appeal-Reval; requesting rel of \$226.10 (\$223.44-tax; \$2.66-WS) 2021
11/1/21	Wynn, Mary B. (Cox)	1809 2021	57916	2	2483	\$43.35		Has EE-should not have been taxed; requesting release of \$42.84-tax;\$51-WS (2021)
<p><i>Darlene Harrison 11-30-21</i></p>								
Requested by Deputy Tax Collector/		Date		"Approved by the Washington County Board of				
Delinquent Tax Coordinator				Commissioners meeting held _____, 2021"				
				Clerk to the Board of Commissioners				

- SITUS CODES:
- | | |
|------------------------------|---------------|
| 1 - PLYMOUTH | 20 - COUNTY |
| 2 - LEES MILLS, ROPER | 21 - PLYMOUTH |
| 3 - SKINNERSVILLE / CRESWELL | 22 - ROPER |
| 4 - SCUPPERNONG / CRESWELL | 24 - CRESWELL |
| 31-Town of Plymouth | |



North Carolina Vehicle Tax System

Nov-21

NCVTS Pending Refund report

Report Date
11/30/2021
3:58:08 PM

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jur	Levy Type	Change	Interest Change	Total Change
BOWEN, BILLY RAY	BOWEN, BILLY RAY	113 HILLY CIR	PLYMOUTH, NC 27962	Proration	0061229600	HJP7379	PENDING	232956333	Refund Generated due to proration on Bill #0061229600-2020-2020-0000-00	Vehicle Sold	11/04/2021	W	Tax	(\$44.55)	\$0.00	(\$44.55)
												P	Tax	(\$28.13)	\$0.00	(\$28.13)
												P	Vehicle	(\$15.00)	\$0.00	(\$15.00)
															Refund	\$87.68
CAMP, SHIRLEY REED	CAMP, SHIRLEY REED	1220 HWY 64 WEST	PLYMOUTH, NC 27962	Proration	0046175598	PJW4236	PENDING	77945276	Refund Generated due to proration on Bill #0046175598-2020-2020-0000-00	Vehicle Sold	11/18/2021	W	Tax	(\$15.56)	\$0.00	(\$15.56)
FLEMING, STEPHANIE FAYE	FLEMING, STEPHANIE FAYE	15690 NC HWY 94 N	ROPER, NC 27970	Proration	0062569383	JDH6256	PENDING	77595054	Refund Generated due to proration on Bill #0062569383-2021-2021-0000-00	Vehicle Sold	11/02/2021	W	Tax	(\$38.96)	\$0.00	(\$38.96)
FULTON, LYDIA GRACE	FULTON, LYDIA GRACE	417 MACKEY FERRY RD	ROPER, NC 27970	Proration	0058372099	TDS1744	PENDING	233247954	Refund Generated due to proration on Bill #0058372099-2020-2020-0000-01	Vehicle Sold	11/09/2021	W	Tax	(\$4.71)	\$0.00	(\$4.71)
												P	Tax	(\$35.69)	\$0.00	(\$35.69)
												P	Vehicle	(\$15.00)	\$0.00	(\$15.00)
															Refund	\$55.40
HORTON, CAITLYN ELISE	HORTON, CAITLYN ELISE	211 CONABY LN	PLYMOUTH, NC 27962	Proration	0036658874	EJS5165	PENDING	78053706	Refund Generated due to proration on Bill #0036658874-2020-2020-0000-00	Tag Surrender	11/23/2021	W	Tax	(\$66.26)	\$0.00	(\$66.26)



North Carolina Vehicle Tax System

Nov-21

NCVTS Pending Refund report

Report Date
11/30/2021
3:58:08 PM

LORAH, GREGORY SCOTT	LORAH, GREGORY SCOTT	1540 SPRUILL BRIDGE RD	CRESWELL, NC 27928	Adjustme nt < \$100	0063703156	TFS6179	PENDING	233421909	Refund Generated due to adjustment on Bill #0063703156- 2021-2021-0000	Situs error	11/12/2021	W P P	Tax Tax Vehicl	\$0.00 (\$4.32) (\$15.00)	\$0.00 \$0.00 \$0.00	\$0.00 (\$4.32) (\$15.00)	Refund \$19.32
MCCALL, ALVA BOYD	MCCALL, ALVA BOYD	303 CC BOYD RD	PINETOWN, NC 27865	Adjustme nt >= \$100	0063259977	TAX4226	PENDING	233046969	Refund Generated due to adjustment on Bill #0063259977- 2020-2020-0000	Situs error	11/05/2021	W P P	Tax Tax Vehicl	\$0.00 (\$102.22) (\$15.00)	\$0.00 \$0.00 \$0.00	\$0.00 (\$102.22) (\$15.00)	Refund \$117.22
MCCALL, ALVA BOYD	MCCALL, ALVA BOYD	303 CC BOYD RD	PINETOWN, NC 27865	Adjustme nt < \$100	0063259964	TAX4214	PENDING	233046981	Refund Generated due to adjustment on Bill #0063259964- 2020-2020-0000	Situs error	11/05/2021	W P P	Tax Tax Vehicl	\$0.00 (\$8.05) (\$15.00)	\$0.00 \$0.00 \$0.00	\$0.00 (\$8.05) (\$15.00)	Refund \$23.05
NORMAN'S TRUCKING	NORMAN'S TRUCKING	234 CYPRESS HORES RD	ROPER, NC 27970	Adjustme nt < \$100	0063703436	ZB61349	PENDING	155711020	Refund Generated due to adjustment on Bill #0063703436- 2021-2021-0000	Situs error	11/15/2021	W P	Tax Tax	\$0.00 (\$40.66)	\$0.00 \$0.00	\$0.00 (\$40.66)	Refund \$40.66
PATEL, HIREN JAYANTILAL	PATEL, HIREN JAYANTILAL	1673 NC HIGHWAY 45 S	PLYMOUTH, NC 27962	Proration	0062472002	JDT1982	PENDING	77856051	Refund Generated due to proration on Bill #0062472002- 2021-2021-0000-00	Vehicle Sold	11/16/2021	W	Tax	(\$50.98)	\$0.00	(\$50.98)	Refund \$50.98
PHELPS, HORACE HARRELL	PHELPS, HORACE HARRELL	341 GARRETT ISLAND RD	PLYMOUTH, NC 27962	Proration	0044853033	CK63239	PENDING	77945407	Refund Generated due to proration on Bill #0044853033- 2021-2021-0000-00	Vehicle Sold	11/18/2021	W	Tax	(\$7.79)	\$0.00	(\$7.79)	Refund \$7.79



North Carolina Vehicle Tax System

Nov-21

NCVTS Pending Refund report

Report Date
11/30/2021
3:58:08 PM

SHANNON, HERBERT LEE	SHANNON, HERBERT LEE	PO BOX 301	CRESWELL, NC 27928	Proration	0036428765	WVL3780	PENDING	234161133	Refund Generated due to proration on Bill #0036428765-2020-2020-0000-00	Tag Surrender	11/23/2021	W	Tax	(\$3.59)	\$0.00	(\$3.59)
												C	Tax	(\$2.10)	\$0.00	(\$2.10)
												C	Vehicle	\$0.00	\$0.00	\$0.00
															Refund	\$5.69
STEVENS, MARY SUE	STEVENS, MARY SUE	1220 US HIGHWAY 64 W	PLYMOUTH, NC 27962	Proration	0053381507	RAH9187	PENDING	77945359	Refund Generated due to proration on Bill #0053381507-2020-2020-0000-00	Vehicle Sold	11/18/2021	W	Tax	(\$7.14)	\$0.00	(\$7.14)
															Refund	\$7.14
															Refund	\$535.71

Darlene Hamison

Requested Deputy Tax Collector/
Delinquent Tax Coordinator

11-30-21

Date

"Approved by the Washington County Board of
Commissioners Meeting held _____, 2021"

Clerk to the Board of Commissioners



Washington County Commissioners' Meeting Schedule 2022

DAY(S) OF WEEK	DATE(S) OF WEEK
1 st Monday	January 3, 2022
1 st Monday	February 7, 2022
1 st Monday	March 7, 2022
1 st Monday	April 4, 2022
1 st Monday	May 2, 2022
1 st Monday	June 6, 2022
1 st Tuesday	July 5, 2022
1 st Monday	August 1, 2022**
1 st Tuesday	September 6, 2022
1 st Monday	October 3, 2022
1 st Monday	November 7, 2022***
1 st Monday	December 5, 2022

Meetings are held at 6:00 PM in the Commissioners' Room at 116 Adams Street, Plymouth, unless otherwise noted.

*Meeting to be held in Roper if allowed by COVID-19.
Location will be announced at a later date.

**Meeting to be held in Creswell if allowed by COVID-19.
Location will be announced at a later date.

***Meeting will be held in the
Strader Building, 128 E. Water Street, Plymouth.



2022 Washington County Holiday Schedule

2022 HOLIDAYS	DAY(S) OF WEEK	DATE(S)
New Year's Day	Friday	December 31, 2021
Dr. Martin Luther King, Jr. Day	Monday	January 17, 2022
Good Friday	Friday	April 15, 2022
Memorial Day	Monday	May 30, 2022
Juneteenth*	Monday	June 20, 2022
Independence Day	Monday	July 4, 2022
Labor Day	Monday	September 5, 2022
Veterans Day	Friday	November 11, 2022
Thanksgiving	Thursday and Friday	November 24 and 25, 2022
Christmas	Friday, Monday & Tuesday	December 23, 26 and 27, 2022

*Juneteenth is a new Local Holiday approved by the Board of Commissioners in 2020.

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:
WILLIAM "BILL" R. SEXTON, JR., CHAIR
TRACEY A. JOHNSON, VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
JULIUS WALKER, JR.



ADMINISTRATION STAFF:
CURTIS S. POTTER
COUNTY MANAGER/COUNTY ATTORNEY
cpotter@washconc.org

CATHERINE "MISSY" DIXON
FINANCE OFFICER
mdixon@washconc.org

JULIE J. BENNETT, CMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823
FAX (252) 793-1183

RESOLUTION 2021-027

A RESOLUTION TO REQUEST APPROPRIATION OF ADDITIONAL STATE FUNDS TO REDUCE IMPACT OF COVID-19 RELATED FAMILY VIOLENCE EXPENSES

WHEREAS, Counties in the State of North Carolina are receiving Coronavirus Local Fiscal Recovery Funds from the federal American Rescue Plan Act (ARPA); and

WHEREAS, these funds are designated to be spent on public health emergencies and any negative impacts with respect to COVID-19, and/or to provide premium pay to essential workers, and/or to supplement general revenue loss sustained, and/or to invest in eligible projects related to water, sewer, and broadband infrastructure; and

WHEREAS, area Social Services agencies have seen an increase of child abuse and neglect, elder abuse and neglect as well as domestic violence reports in the wake of the COVID-19 pandemic as individuals have begun to resume their daily routines; and

WHEREAS, the financial impact of the increased caseload has been significant to Counties; and

WHEREAS, the State of North Carolina appropriates monies to assist Counties with some of the costs associated with family violence and abuse case work; and

WHEREAS, the amount of funding to Counties is determined by the State of North Carolina; and

WHEREAS, Counties are unable to use the ARPA monies appropriated to offset these expenses;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Washington County respectfully requests that the North Carolina Legislature act to increase the local appropriations for social services specifically for child abuse, elder abuse and domestic violence case expenses; and

BE IT FURTHER RESOLVED, that the Washington County Board of Commissioners expresses its strong feeling and deep concern that all human beings in Washington County and the State of North Carolina be afforded adequate protection and services regardless of local fiscal constraints; and

BE IT FURTHER RESOLVED, that Washington County directs that this resolution be shared with all 100 Counties in the State of North Carolina.

ADOPTED this the 6th day of December, 2021.

Chair
Washington County Board of Commissioners

ATTEST:

Julie J. Bennett, CMC, NCMCC
Clerk to the Board

RECORDS RETENTION AND DISPOSITION SCHEDULE

PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Issued By:



North Carolina Department of Natural and Cultural Resources
Division of Archives and Records
Government Records Section

October 1, 2021

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Program Records Schedule: Local Government Agencies

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 Program Records Schedule: Local Government Agencies**:

10. Airport Authority Records
11. Animal Services Records
12. Code Enforcement and Inspection Records
13. Emergency Medical Services and Fire Department Records
14. Parks and Recreation Records
15. Planning and Regulation of Development Records
16. Public Housing Authorities, Redevelopment Commissions, and Entitlement Communities Records
17. Public Transportation Systems Records
18. Public Utilities and Environmental/Waste Management Records
19. Street Maintenance, Public Works, and Engineering Records
20. Law Enforcement Records (excluding Sheriff's Offices)
21. Tax Records (for municipalities)

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

Destructions

N.C. Gen. Stat. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.”

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.

Audits and Litigation Actions

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

Electronic Records

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly's definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, N.C. Gen. Stat. § 132-6.1(a) specifies:

“Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency's ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software.”

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section. Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

Reference Copies

All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when “*reference value ends.*” All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “*destroy when reference value ends.*” If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction “*destroy when reference value ends.*”

Record Copy

A record copy is defined as “The single copy of a document, often the original, that is designated as the official copy for reference and preservation.”¹ The record copy is the one whose retention and disposition is mandated by these schedules; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social

¹ Society of American Archivists, *Dictionary of Archives Terminology*.

media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

Transitory Records

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”²

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called transitory records. They may be disposed of according to the guidance below. However, all public employees should be familiar with their appropriate retention schedule and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from a DNCR records analyst.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of Chapter 132 of the General Statutes, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.


Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, so long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary’s seal), they must be retained according to the disposition instructions for the records series encompassing the forms’ function.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. These schedules supersede previous versions of these schedules and any localized amendments; they are to remain in effect from the date of approval until they are reviewed and updated.

² Ibid.

APPROVAL RECOMMENDED


Municipal/County Clerk or Manager
Title: _____



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Head of Governing Body
Title: _____



D. Reid Wilson, Secretary
Department of Natural and Cultural
Resources

County/Municipality: _____

Effective: October 1, 2021

RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Issued By:



North Carolina Department of Natural and Cultural Resources
Division of Archives and Records
Government Records Section

October 1, 2021

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2021 General Records Schedule: Local Government Agencies

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 General Records Schedule: Local Government Agencies**:

1. Administration and Management Records
2. Budget, Fiscal, and Payroll Records
3. Geographic Information System Records
4. Human Resources Records
5. Information Technology Records
6. Legal Records
7. Public Relations Records
8. Risk Management Records
9. Workforce Development Records

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

Destructions

G.S. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

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² Ibid.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule supersedes previous versions of this schedule and any localized amendments; it is to remain in effect from the date of approval until it is reviewed and updated.

APPROVAL RECOMMENDED


Municipal/County Clerk or Manager
Title: _____



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Head of Governing Body
Title: _____



D. Reid Wilson, Secretary
Department of Natural and Cultural
Resources

Municipality/County: _____

Effective: October 1, 2021

Budget Calendar
Washington County, North Carolina
Fiscal Year July 1, 2022 - June 30, 2023 (aka FY23)

2022 DATES		BUDGET PROCEDURES	ACTION BY	
			Responsible Party	Statute Reference
Mon*	1/3	Presentation of Proposed Budget Calendar & Discussion/Scheduling of Budget Workshop	CM/Board	
Mon**	1/24	Budget Planning Workshop Date/Time (TBD)	CM/CFO/Board	
Wed	2/9	Dept. Head Budget Kickoff Meeting Distribution of Budget Forms & Instructions	CM/CFO DHs (MANDATORY)	
	2/10-3/3	Departmental Budget Consultations/Assistance Ask for Assistance if needed	CM/CFO DHs (MANDATORY)	
Fri	3/4	Departmental Budget Request Submission Deadline Includes: Revenues, Expenses, All Supporting Docs/Materials	DHs	159-10 (April 30)
TBD in March between 3/7-4/1		Departmental & External Budget Request Meetings CM/CFO mtgs with Dept Heads, MTW, Library, Fire, other partners/agencies CM/CFO mtgs with School Admin	CM/CFO/DHs/Misc	Budget Ord (Mar 31) 115C-429(a) (May 15)
Thurs	4/14	Update of tax valuation due from Tax Department	Tax	
Tues	4/19	Working Draft Expense Budgets to DHs	CM	
Wed	4/27	Final of tax valuation from Tax Department	Tax	
Fri	4/29	Balancing of Draft Recommended Budget	CM/CFO	
Mon*	5/2	Recommended Budget Published w/ CM's Budget Message Presented to Board Filed with Clerk to the Board Board to Confirm Public Hearing Date	CM Clerk Board	159-11 (June 1) 159-11(b) 159-12(a)
Fri	4/29 deadline for 5/4 publication	Publish notice in newspaper stating that budget has been filed and is open for public inspection & setting time & place for public hearing on budget	Clerk	159-12(a)
TBD**	Between 5/4-6/6	Commissioners work sessions to review budget with departments, agencies, school board as desired	Board CM/CFO/Various	
Mon**	5/16	Official public hearing on the budget	Board/Public	159-12(b)
Mon*	6/6	Adoption of Budget Ordinance <i>Budget Ordinance may not be adopted until (a) ten days have elapsed from date budget is filed & (ii) public hearing is held.</i>	Board	159-13 (July 1)

NOTES:

* = Reg Board Mtg Date

** = Extra or Non-Regular Board Mtg Date

All dates are subject to changes or adjustment as deemed necessary by the Board or County Management

Whereas	Primary Government Unit WASHINGTON COUNTY
and	Discretely Presented Component Unit (DPCU) (if applicable) WASHINGTON COUNTY TRAVEL & TOURISM AUTHORITY
and	Auditor THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending	and originally due on	Audit Report Due Date
	06/30/21		10/31/21

hereby agree that it is now necessary that the contract be modified as follows.

<input type="checkbox"/> Modification to date <input type="checkbox"/> Modification to fee	Original due date 10/31/21	Modified due date 12/06/21
	Original fee	Modified fee

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

- Change in scope
- Issue with unit staff/turnover
- Issue with auditor staff/workload
- Third-party financial statements not prepared by agreed-upon date
- Unit did not have bank reconciliations complete for the audit period
- Unit did not have reconciliations between subsidiary ledgers and general ledger complete
- Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger
- Unit did not have information required for audit complete by the agreed-upon time
- Delay in component unit reports
- Software - implementation issue
- Software - system failure
- Software - ransomware/cyberattack
- Natural or other disaster
- Other (please explain)

Plan to Prevent Future Late Submissions

If the amendment is submitted to extend the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Indicate NA if this is an amendment due to a change in cost only.

County staff requested additional time to adequately review the draft audit before granting final approval due to review delays caused by unavoidable scheduling conflicts.


Additional Information

Please provide any additional explanation or details regarding the contract modification.


By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative* (typed or printed) ALAN W. THOMPSON	Signature* 
Date* 12/02/21	Email Address alanthompson@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* WASHINGTON COUNTY	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	✓
Mayor/Chairperson* (typed or printed) ✓	Signature* 
Date ✓	Email Address ✓

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT

(Pre-audit certificate not required for hospitals)


Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer*	Signature*
Date of Pre-Audit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU WASHINGTON COUNTY TRAVEL & TOURISM AUTHORITY	
Date DPCU Governing Board Approved Amended Audit Contract (If required by governing board policy)	✓
DPCU Chairperson (typed or printed) ✓	Signature 
Date ✓	Email Address ✓

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)	Signature
Date of Pre-Audit Certificate	Email Address

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: December 6, 2021

ITEM: Public Forum (3-minute limit per speaker)

SUMMARY EXPLANATION:

As is required by North Carolina General Statute §153A-52.1, time has been allotted for comments from the public.

HOW TO PARTICIPATE IN THE PUBLIC FORUM DURING COVID-19 AT THE DECEMBER 6, 2021 WASHINGTON COUNTY BOARD OF COMMISSIONERS MEETING

Due to regrettably necessary ongoing protective measures related to COVID-19, it will likely be necessary limit and restrict physical access to this meeting. Washington County is committed to maintaining the highest standards of transparency and community engagement during these challenging times, and appreciates your patience and understanding with such restrictions. **The December 6, 2021 Board of Commissioners meeting will take place at 116 Adams Street, Plymouth, NC in the Commissioners' Room and be live streamed on the County's Facebook Page.** Please review the following information carefully regarding alternative ways to access or participate in this, or any other public hearing, or any public comment portion of the regular meeting.

1. Access and View the meeting online. The meeting will be live streamed on the County's publicly accessible Facebook page at: www.facebook.com/Washconcl
2. Only if you wish to speak during any public comment period, or during any advertised public hearing portion of the meeting, you may attend the meeting in person for such purpose. You must arrive at 116 Adams Street before 6:00 PM to sign up. You must wear a cloth protective mask, maintain at least three feet of distance between yourself and all other persons, and follow any other applicable social distancing guidance. You may be asked to wait outside (please come

prepared for inclement weather), and each person may be called into the meeting room one at a time to address the Board before being required to leave the meeting room in order to limit overall occupancy and comply with applicable regulations and guidance. You may still follow the remainder of the meeting which will be live streaming on the Facebook page referred to above, or may access a recording of the full meeting which will remain accessible on our Facebook page for at least 48 hours after the meeting is concluded.

Please contact Julie Bennett, Clerk to the Board at 252-793-5823, or by email at jbennett@washconc.org **before 2:00 PM on Monday, December 6, 2021** with any questions or concerns related to this notice or access to or participation in the December 6, 2021 meeting.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: December 6, 2021

ITEM: Employee of the Quarter, Board Chair

SUMMARY EXPLANATION:

The Board Chair will announce the Employee of the Quarter and present them with a certificate. They will also receive a check for \$50.00. Ms. Collier will take their picture (in the foyer) which will be printed and displayed on the wall in the foyer of the Administration Building the following day.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: December 6, 2021

ITEM: Audit Summary & Draft Audit Report, Thompson Price Scott Adams & Co., CPA PA

SUMMARY EXPLANATION:

Someone from our Auditor's office (mentioned above) will speak to the Board via ZOOM regarding the County's audit. It is still in DRAFT format until approved by the LGC.

See attached.

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2021



**CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS**

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

Washington County

Presentation Agenda

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IV. QUESTIONS AND COMMENTS	
V. CLOSE	



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

November 8, 2021

To the Board of Commissioners
Washington County
Plymouth, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 12, 2021. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington County are described in Note 1 to the financial statements. As described in Note VIII to the financial statements, the County changed accounting policies related to Fiduciary Activities by adopting GASB Statement 84 "Fiduciary Activities," effective for fiscal year ended June 30, 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note VIII, and is reflected in the Statement of Activities, Statement of Changes in Fiduciary Net Position, and the respective governmental fund statements. We noted no transactions entered into by Washington County during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated November 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There was a financial statement finding for not adopting a budget for the Representative Payee Fund, which was a new fund that was supposed to be created as a result of the implementation of GASB 84. Additionally, there were findings noted from our Medicaid Compliance testing. See the Schedule of Findings and Questioned Cost in the audit report for additional details.

In addition, in reviewing the subsidiary ledgers for water receivables, there are several accounts with outstanding balances over 90 days old. The accounts need to be reviewed and written off if they are not collectible to clean up the receivable list. Several of the account balances rolled over from a software conversion, so details are not available on the account status based on the sample we reviewed.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. The two items that you will be required to

respond to in this letter are: (1) the budget violation for not adopting a budget for the representative payee fund and (2) the stewardship note concerning the deficit fund balance in the sanitation fund.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.87: *Leases*, as the implementation of this standard will take a significant amount of time and resources to gather the necessary information. If the proper resources are not allotted for the implementation of this standard, this could potentially cause a significant delay in the completion of the upcoming audit.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Washington County and is not intended to be and should not be used by anyone other than these specified parties.

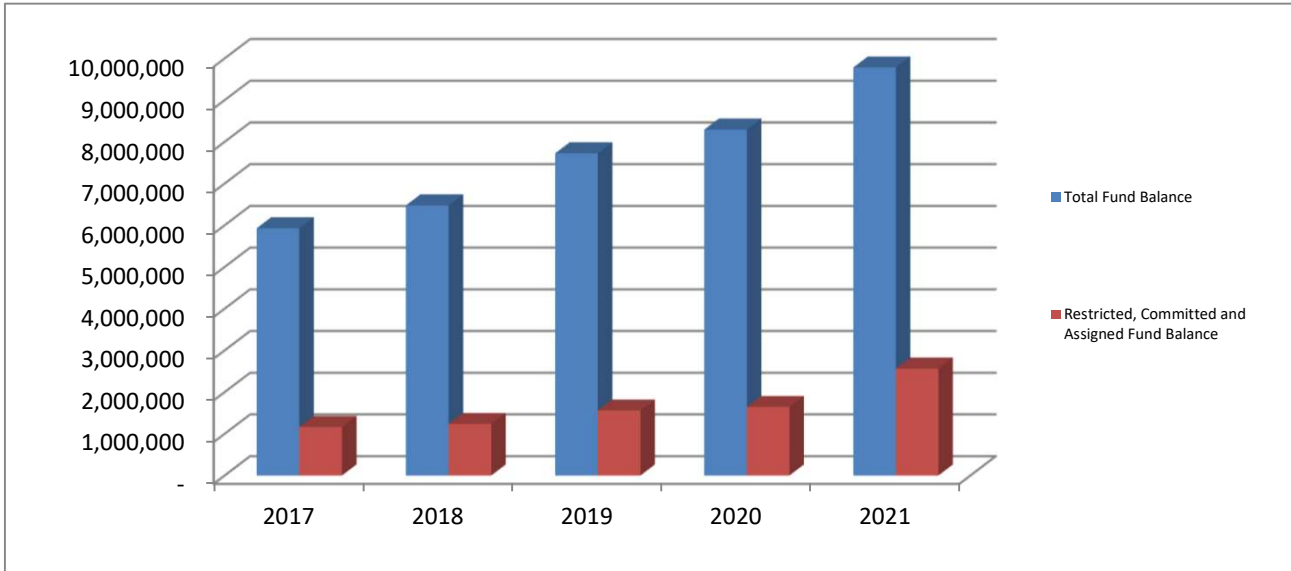
Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

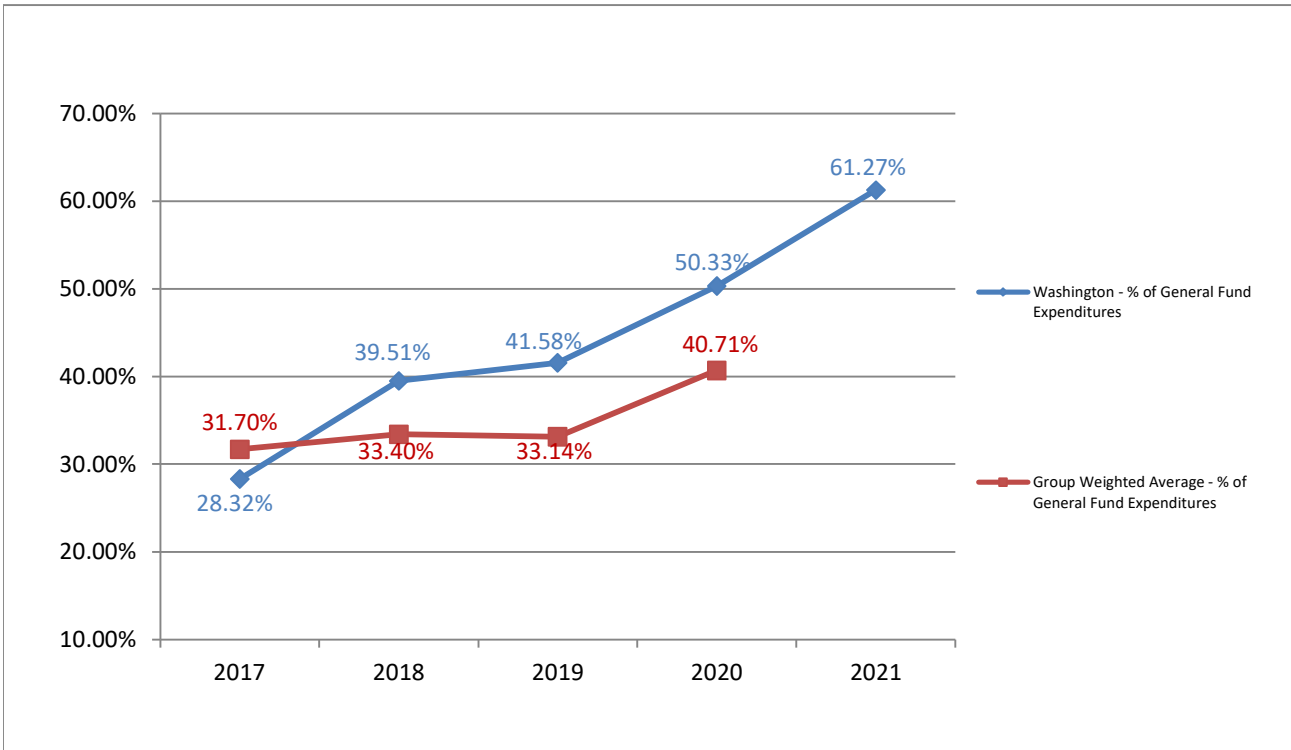
Washington County						
FINANCIAL INFORMATION FOR 5 YEARS						
		2021	2020	2019	2018	2017
Total Fund Balance - General Fund		9,781,691	8,293,894	7,725,820	6,476,619	5,927,952
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)		1,211,964	1,203,854	2,278,430	1,234,320	1,984,708
Restricted, Committed, and Assigned Fund Balance		2,562,617	1,643,420	1,558,205	1,235,026	1,162,788
General Fund Expenditures (including Transfers out)		13,986,925	14,086,611	13,101,560	13,268,139	13,925,484
Fund Balance Available as % of General Fund Expenditures		61.27%	50.33%	41.58%	39.51%	28.32%
Unassigned Fund Balance		7,089,712	5,446,620	3,889,185	4,007,273	2,780,456
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)		50.69%	38.67%	29.68%	30.20%	19.97%
Revenues over (under) expenditures before other financing sources						
General Fund		1,963,662	1,189,090	1,897,923	1,652,540	1,763,388
Emergency Medical Services Fund		87,493	(375,387)	(804,992)	(409,136)	(407,011)
Sanitation Fund		75,685	(70,459)	(9,337)	(20,823)	(132,672)
Water Fund		304,183	275,967	225,334	72,883	160,176
Cash vs. Accumulated Depreciation - Water Fund						
Total Fixed Assets		11,536,859	11,533,637	11,533,637	11,517,687	11,505,387
Accumulated Depreciation		5,519,589	5,285,780	5,029,805	4,768,435	4,500,954
Cash		1,717,240	1,009,398	1,686,499	600,899	1,733,096
Cash vs. Accumulated Depreciation - Sanitation Fund						
Total Fixed Assets		695,067	682,975	682,975	682,975	682,975
Accumulated Depreciation		345,334	338,986	332,639	313,941	285,599
Cash		853,330	1,014,861	1,018,509	712,701	352
Cash vs. Fund Balance (Net Position)						
Cash - General		11,766,145	9,522,502	6,867,139	7,247,045	1,645,624
Cash - Emergency Medical Services Fund		317,058	235,782	505,058	439,891	518,442
Cash - Other Governmental		522,992	730,835	738,812	750,475	271,485
Cash - Sanitation Fund		853,330	1,014,861	1,018,509	712,701	352
Cash - Water Fund		1,717,240	1,009,398	1,686,499	600,899	1,733,096
Fund Balance - General		9,781,691	8,293,894	7,725,820	6,476,619	5,927,952
Fund Balance - Emergency Medical Service Fund		919,394	493,159	341,089	577,487	471,052
Fund Balance - Other Governmental Funds		2,318,944	2,479,659	2,080,226	2,491,163	1,949,880
Net Position - Sanitation Fund		(388,012)	(498,697)	(458,238)	(448,901)	(859,240)
Net Position - Water Fund		3,046,482	2,742,299	2,466,332	2,240,998	3,113,861
Property Tax Rates		0.845	0.845	0.845	0.845	0.810
Collection Percentages		95.96%	95.71%	95.84%	95.58%	95.61%
Collection Percentages (excluding Motor Vehicle)		95.45%	95.23%	95.39%	95.08%	95.12%
Total Property Valuation		1,002,715,148	1,021,442,963	1,035,341,482	936,853,255	933,977,871
Total Levy Amount		8,472,943	8,273,688	8,386,266	7,916,410	7,597,191
Breakdown of Debt (Excl Compensated Absences & OPEB)						
Governmental - Installment Purchase (Direct Placement)		114,458	234,122	352,254	517,924	454,876
Business-type - Revenue Bonds		3,357,147	3,573,567	3,781,884	3,982,400	4,175,409
Business-type - Notes Payable (Direct Borrowing)		363,902	391,894	419,887	447,880	475,872
		3,835,507	4,199,583	4,554,025	4,948,204	5,106,157
Breakdown of General Fund Revenues						
Ad Valorem Taxes		8,550,407	8,313,844	8,444,161	7,833,819	7,633,899
Other Taxes, License & Permits		2,543,205	2,326,057	2,091,579	2,114,734	2,526,603
Intergovernmental Revenue		4,137,091	3,445,361	3,119,701	3,336,174	3,979,966
Sales and Services		165,278	304,367	488,203	491,111	428,115
Investment Earnings		9,118	92,284	153,471	67,105	18,597
Miscellaneous		69,605	172,772	53,644	29,569	134,508
Total		15,474,704	14,654,685	14,350,759	13,872,512	14,721,688
Breakdown of General Fund Expenditures						
General Government		2,854,358	2,952,196	2,297,423	2,073,052	2,172,473
Public Safety		3,565,761	3,693,340	3,606,534	3,459,612	3,453,097
Economic and Physical Development		198,466	187,796	161,480	157,281	157,431
Human Services		4,483,759	4,069,048	4,072,986	4,120,759	4,568,363
Cultural & Recreational		534,673	523,981	526,334	505,696	688,282
Education		1,822,407	1,984,881	1,723,000	1,816,761	1,812,563
Debt Service		51,636	54,353	65,079	86,811	106,091
Total		13,511,060	13,465,595	12,452,836	12,219,972	12,958,300

Washington County Analysis of Fund Balance



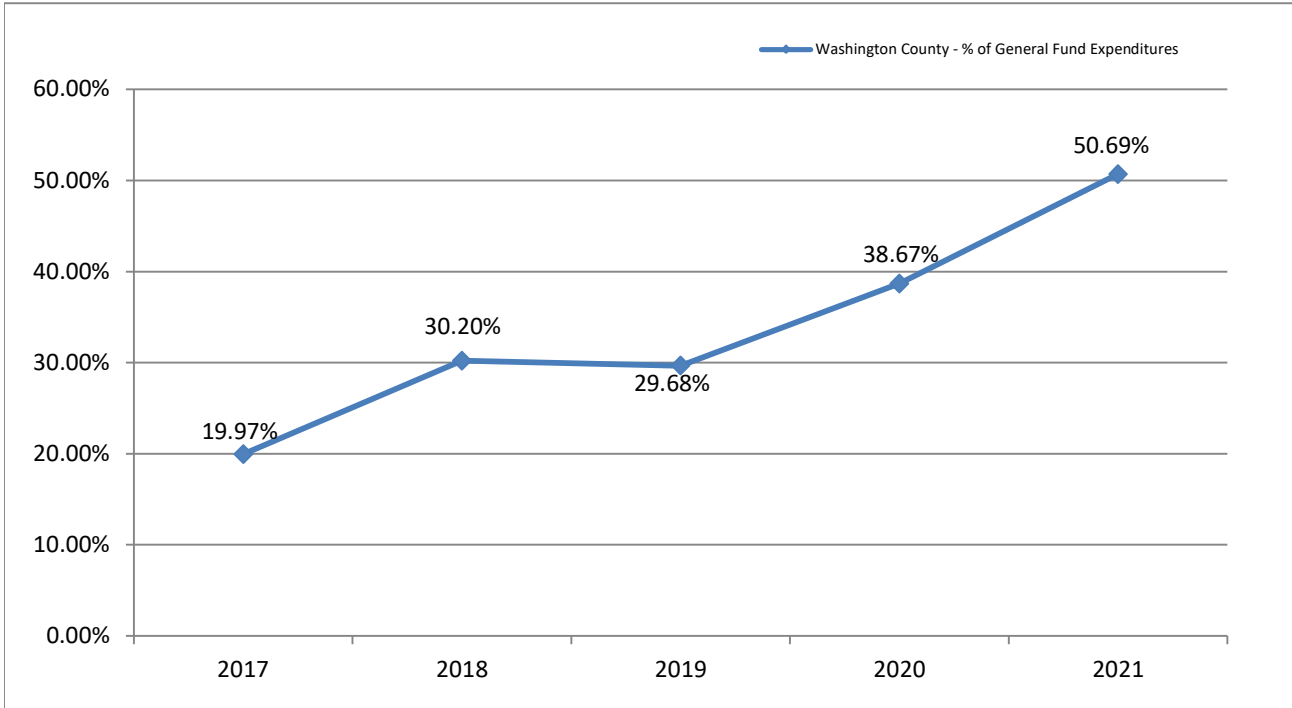
Washington County Analysis of Fund Balance Available

(Note - 2021 Group Weighted Average Not Available at Date of Presentation)



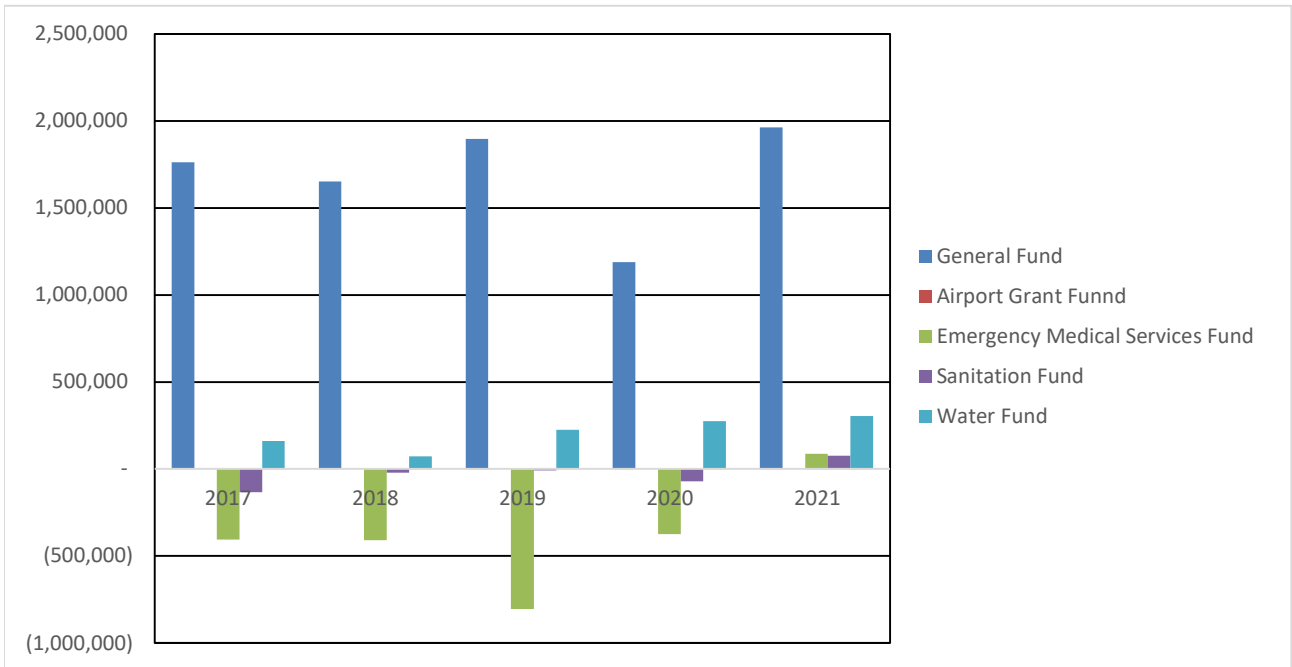
Washington County

Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



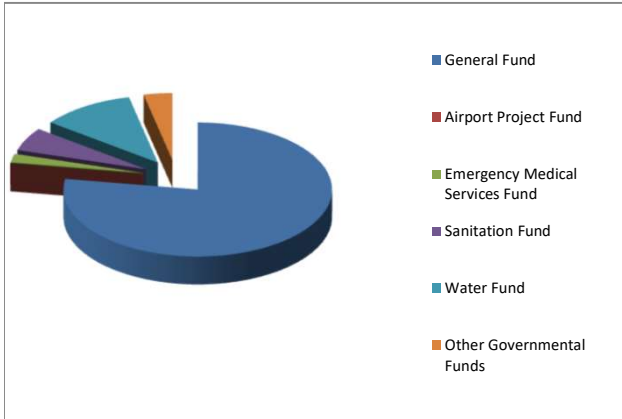
Washington County

Analysis of Revenues Over (Under) Expenditures before Transfers

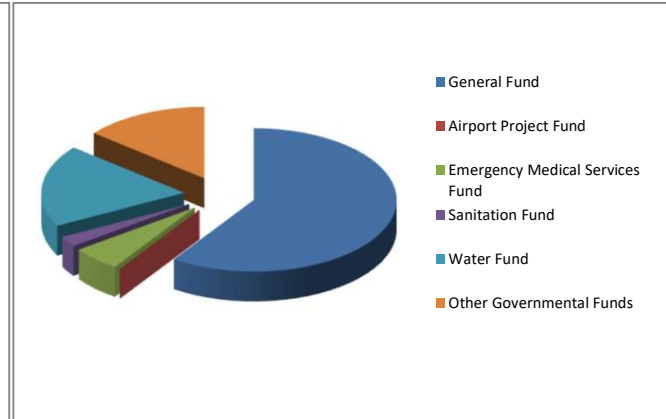


Washington County Analysis of Cash and Fund Balances at June 30, 2021

CASH BALANCES



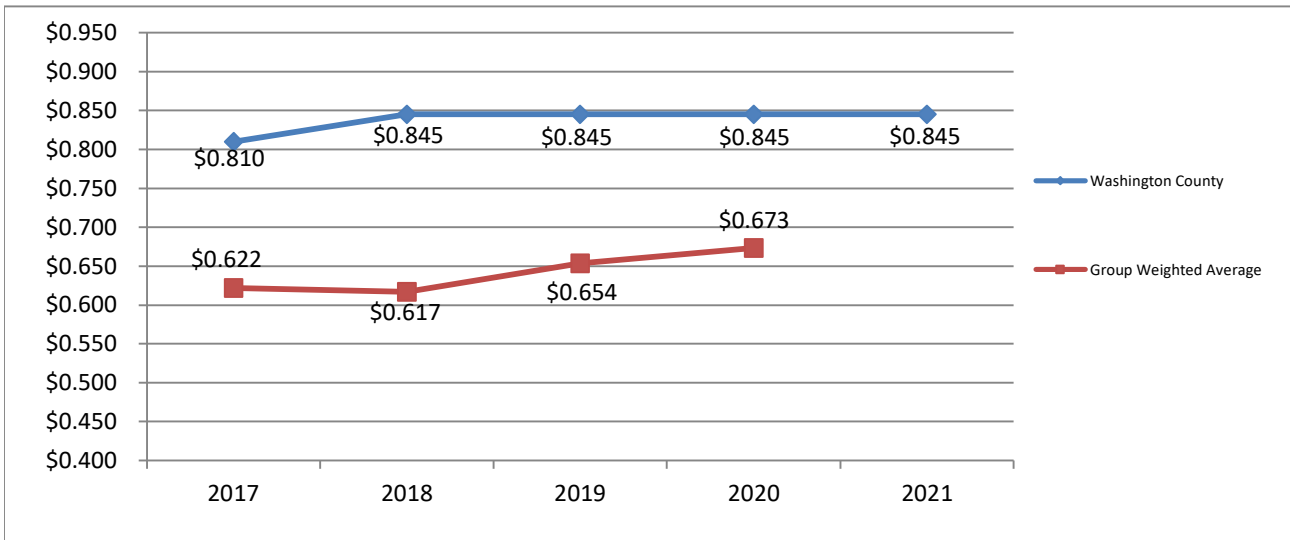
FUND BALANCES



	2021	
	Cash Balances	Fund Balances
General Fund	\$ 11,766,145	\$ 9,781,691
Emergency Medical Service Fund	317,058	919,394
Other Governmental Funds	522,992	2,318,944
Sanitation Fund	853,330	(388,012)
Water Fund	1,717,240	3,046,482
Total	\$ 15,176,765	\$ 15,678,499

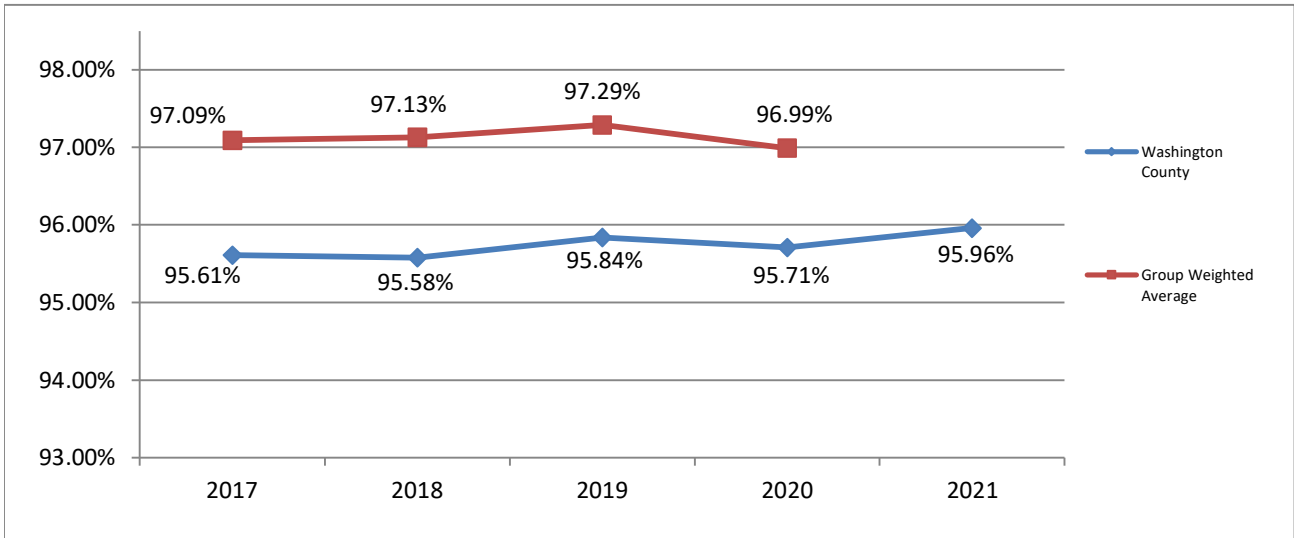
Washington County Property Tax Rates

(Note - 2021 Group Weighted Average Not Available at Date of Presentation)

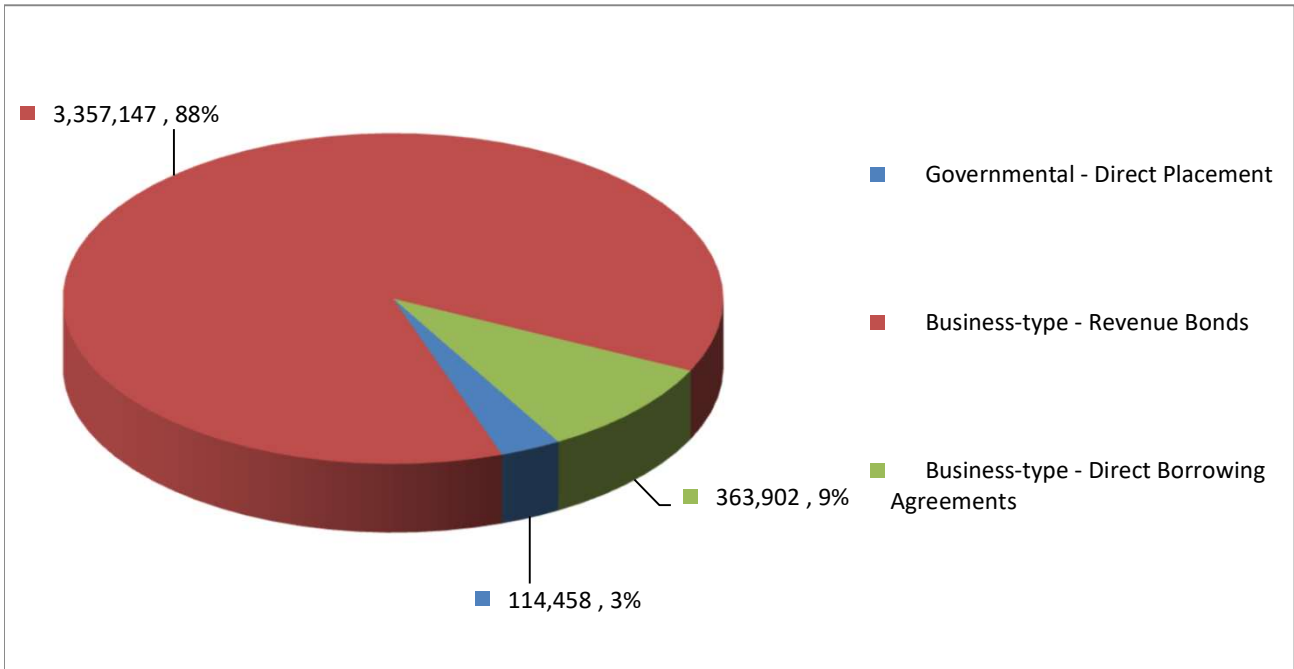


Washington County Collection Percentages

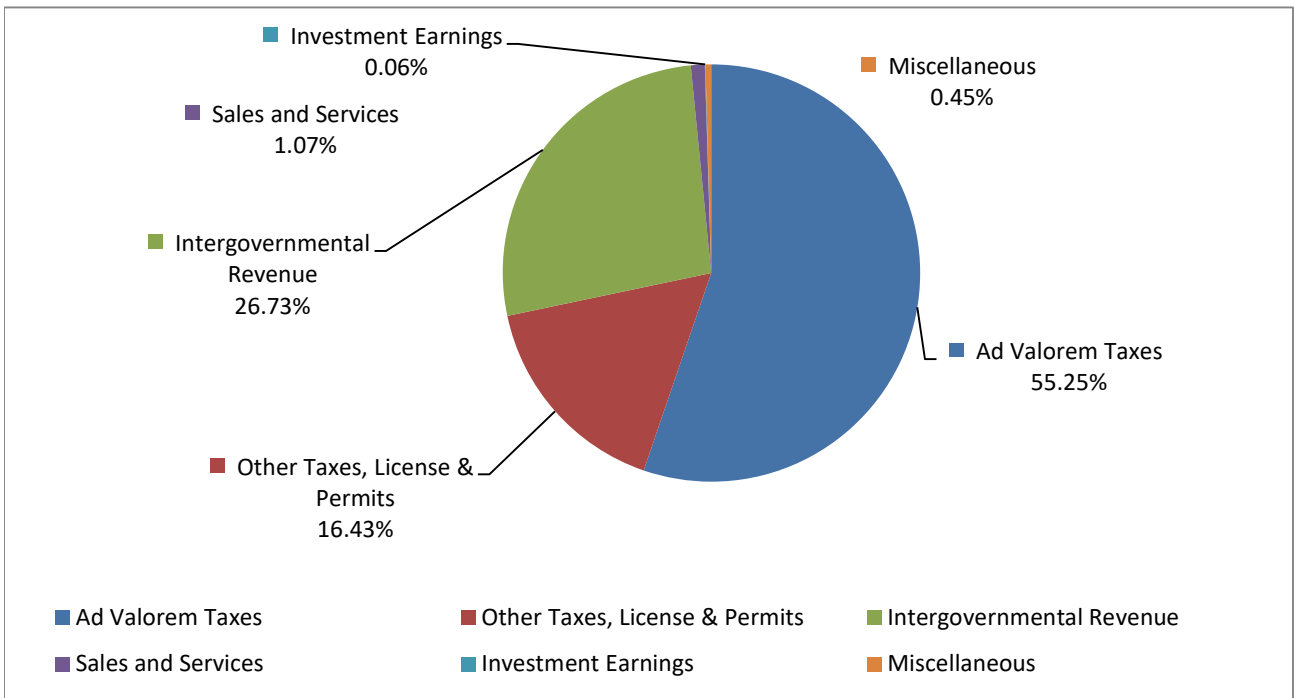
(Note - 2021 Group Weighted Average Not Available at Date of Presentation)



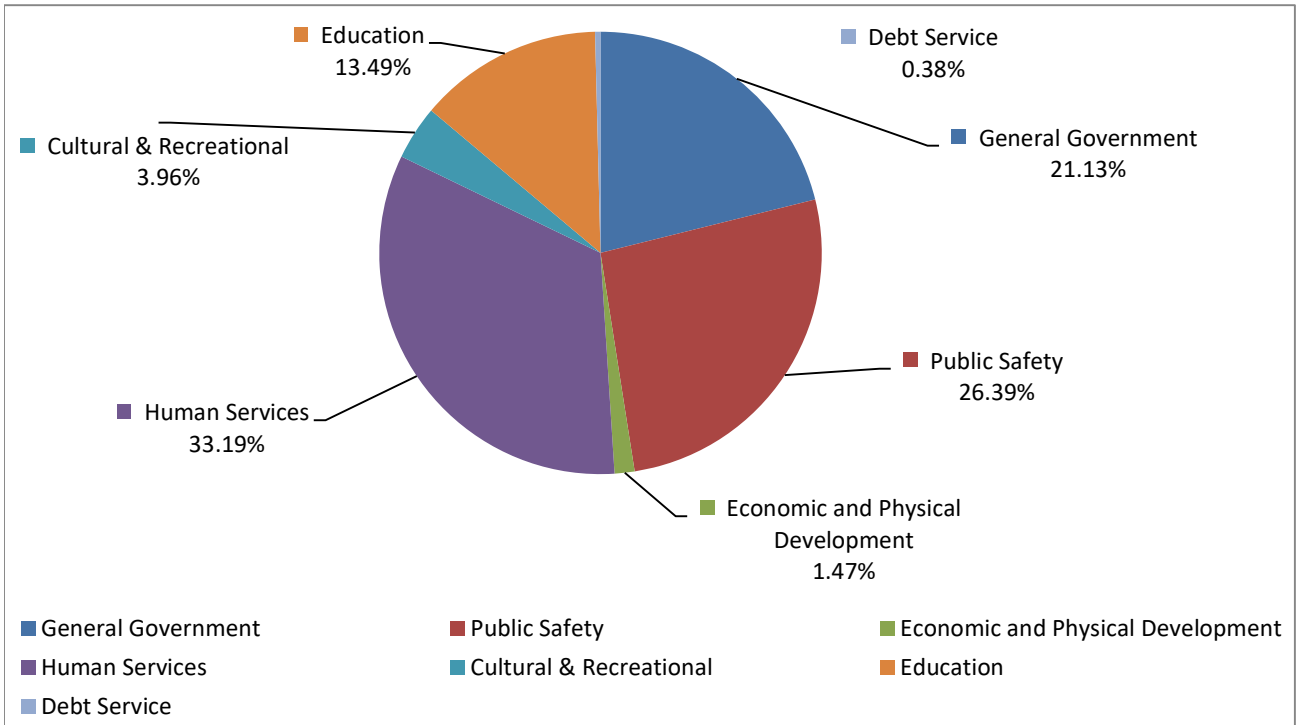
Washington County
Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)
FYE June 30, 2021



Washington County
Break Down of General Fund Revenue
FYE June 30, 2021



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2021



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Finding 2021-01 Expenditures in Excess of Appropriations

The County did not establish a budget for the Representative Payee Fund as required by a new accounting standard (GASB 84). This fund was previously reported as an agency fund, so no budget was required. It now has to be reported as a special revenue fund, and a budget has to be adopted annually for the fund. This was an oversight of the requirements of the new standard.

Stewardship - Deficit Net Position - Sanitation Fund

The Sanitation Fund is reporting a deficit net position of \$388,012 which is a substantial improvement over the deficit net position of \$498,697 in the previous year. The deficit is primarily attributed to the estimated closure and post-closure costs associated with the County's landfill, which have increased sharply over the last two years as the landfill has reached the limit of its currently approved capacity due to an increase in utilization related to debris from several major hurricane events and bridge replacement projects. Construction of the next permitted phase to expand the capacity of the landfill is underway and anticipated to be completed by December 31, 2021, and is expected to substantially reduce the volatility of continuing increases in the annually estimated post closure cost of the landfill for future years, although the total liability itself is expected to gradually increase, but at a much more moderate rate than in recent years.

WASHINGTON COUNTY, NORTH CAROLINA
FINANCIAL STATEMENTS
June 30, 2021

DRAFT

WASHINGTON COUNTY, NORTH CAROLINA
FINANCIAL STATEMENTS
June 30, 2021

COUNTY MANAGER

Curtis S. Potter

BOARD OF COUNTY COMMISSIONERS

William R. Sexton, Jr. - Chair

Ann C. Keyes

Julius Walker, Jr.

Tracey A. Johnson

Carol V. Phelps

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COUNTY OFFICIALS

Missy Dixon
Finance Officer

Sherri Wilkins
Tax Administrator

Curtis S. Potter
County Manager/Attorney

Julie Bennett
Clerk to Board

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
Washington County, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, North Carolina (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Washington 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Washington County ABC Board, which represents 73.65%, 69.12%, and 85.65%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Washington County ABC Board, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Washington County ABC Board were not audited in accordance with *Governmental Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

Opinions

In our opinion, based upon 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 units, each major fund, and the aggregate remaining fund information of Washington County, North Carolina as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Emergency Medical Services 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 County's Proportionate Share of Net Pension Liability (Asset) – LGERS, the Schedule of the County's Contributions – LGERS, the Schedule of Changes in Total Pension Liability – LEOSSA, the Schedule of Total Pension Liability as a Percentage of Covered Payroll – LEOSSA, the County's Proportionate Share of Net Pension Liability (Asset) – Register of Deeds Supplemental Pension Fund, the Schedule of the County's Contributions – Register of Deeds Supplemental Pension Fund, the Schedule of Changes in the County's Net Pension Liability – Hospital Pension, the Schedule of County Contributions – Hospital Pension, the Schedule of Pension Investment Returns – Hospital Pension, the Schedule of the County's Proportionate Share of Net OPEB Liability, and the Schedule of County Contributions – OPEB Plan, on pages 4-15 and 82-92, respectively, 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 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining and individual fund statements and schedules, the statistical section, and the schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of federal and state awards (the "supplementary information") 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. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
November 8, 2021

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WASHINGTON COUNTY, NORTH CAROLINA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Washington County, we offer readers of Washington County's financial statements this narrative overview and analysis of the financial activities of Washington County for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements following this narrative.

Financial Highlights: At the close of the fiscal year ending June 30, 2021:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$17,848,401 (*total net position*)
- The County's total net position increased by \$2,876,572 over the prior fiscal year ended June 30, 2020. This was primarily because the County received grant funds for airport capital projects. Additionally, the implementation of GASB 84 resulted in restatement of beginning net position of \$40,297.
- The County's governmental funds reported combined ending fund balances of \$13,020,029 after a net increase of \$2,206,179 over the prior fiscal year ended June 30, 2020. Approximately 44.55% or \$5,800,955 of this total amount is restricted, committed, or assigned for a particular purpose.
- Unassigned fund balance for the County's General Fund was \$7,089,712 or approximately 50.69% of the combined \$13,511,060 in total general fund expenditures and \$475,865 in transfers out of the general fund.
- The County's total long term debt and liabilities increased by \$4,713 from the prior fiscal year ended June 30, 2020 and is described in more detail within Note III(B) to the financial statements.

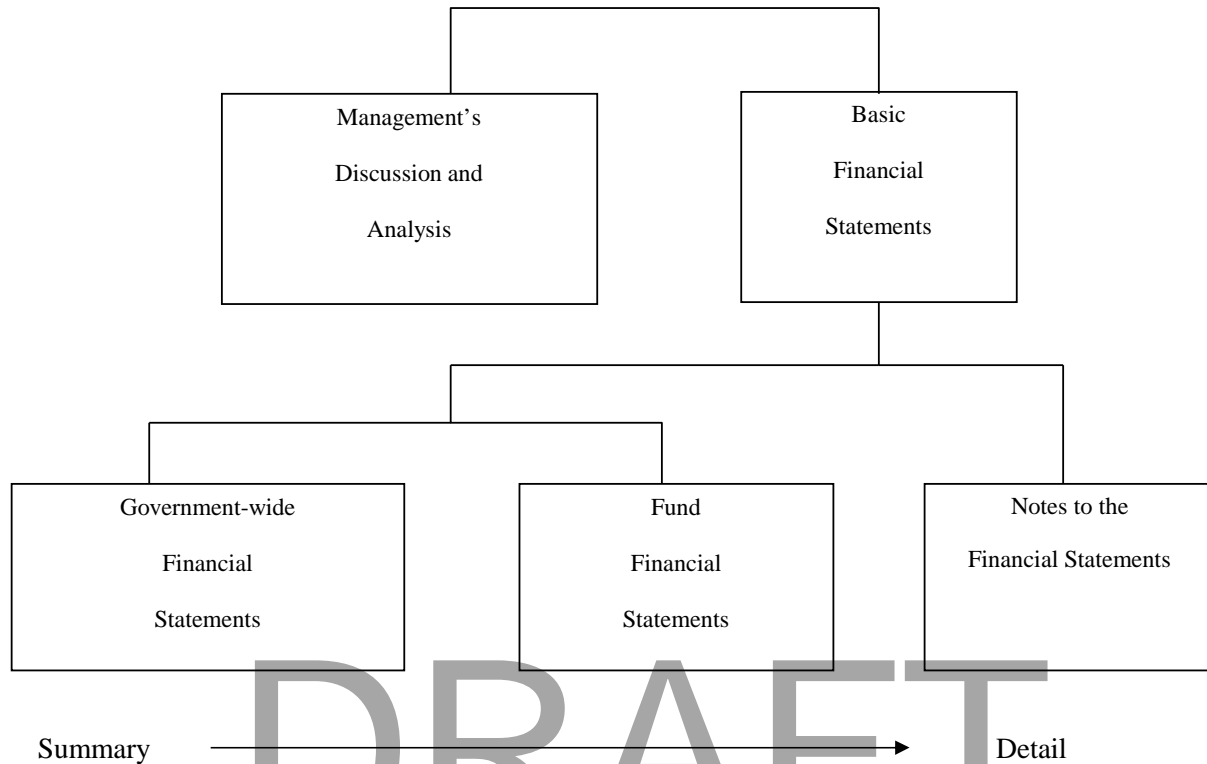
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Overview of the Financial Statements

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to Washington 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 Washington County.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The Government-wide Financial Statements are comprised of the first two statements (*Statement of Net Position & Statement of Activities*). They provide both short and long-term information about the County's financial status.

The Fund Financial Statements are comprised of the remaining statements and focus on the activities of the individual parts of the County's government. They provide more detail than the government-wide statements.

The Notes to Financial Statements explain in more detail some of the data contained in the statements.

Following the notes, certain required supplemental information is provided to show details about the County's non-major governmental funds and internal service funds, all of which are added together and reported in one "Nonmajor Governmental Funds" column on the basic financial statements.

Budgetary information required by the General Statutes and other information about the County's pension plans and OPEB liabilities can also be found in this section.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

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 total of the County's assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are further divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide services. These include water and sanitation services offered by Washington County. The final category is the component units. The County ABC Board and the Tourism Authority are legally separate from the County, however the County is financially accountable for these Boards by appointing its members. Also, the ABC Board is required to distribute its profits to the County. Washington County Travel and Tourism Authority is financially dependent upon occupancy taxes levied by the County, which also appoints its Board members.

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Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Washington 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 funds of Washington County can be divided into three categories: i) governmental funds, ii) proprietary funds or iii) fiduciary funds.

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

Washington County adopts an annual budget 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.

WASHINGTON COUNTY, NORTH CAROLINA MANAGEMENT'S DISCUSSION AND ANALYSIS

The budgetary comparison statements provided for the General Fund, Emergency Medical Services Fund, and Other Governmental Funds 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 statements use the budgetary basis of accounting and are presented using substantially 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 within the applicable fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – Washington County maintains two enterprise funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Washington County uses enterprise funds to account for its water activity and for its sanitation operations. These funds are the same as those separate activities shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside of government. Washington County has three fiduciary funds, one of which is a pension trust fund for reporting purposes and two of which are custodial funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 29 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Washington County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 82 of this report.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-Wide Financial Analysis

WASHINGTON COUNTY'S NET POSITION

Figure 2

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 15,757,763	\$ 12,710,892	\$ 3,115,588	\$ 2,723,847	\$ 18,873,351	\$ 15,434,739
Capital assets	19,946,263	19,362,506	6,367,003	6,591,846	26,313,266	25,954,352
Total assets	<u>35,704,026</u>	<u>32,073,398</u>	<u>9,482,591</u>	<u>9,315,693</u>	<u>45,186,617</u>	<u>41,389,091</u>
Total deferred outflows of resources	2,842,589	2,782,945	185,619	186,633	3,028,208	2,969,578
Long-term liabilities outstanding	17,090,329	16,777,112	6,188,246	6,456,751	23,278,575	23,233,863
Other liabilities	1,840,008	1,083,769	524,026	512,592	2,364,034	1,596,361
Total liabilities	<u>18,930,337</u>	<u>17,860,881</u>	<u>6,712,272</u>	<u>6,969,343</u>	<u>25,642,609</u>	<u>24,830,224</u>
Total deferred inflows of resources	4,426,347	4,307,532	297,468	289,381	4,723,815	4,596,913
Net position:						
Net investment in capital assets	19,831,805	19,128,384	2,645,954	2,626,385	22,477,759	21,754,769
Restricted	3,973,438	3,218,839	-	-	3,973,438	3,218,839
Unrestricted	(8,615,312)	(9,659,293)	12,516	(382,783)	(8,602,796)	(10,042,076)
Total net position	<u>\$ 15,189,931</u>	<u>\$ 12,687,930</u>	<u>\$ 2,658,470</u>	<u>\$ 2,243,602</u>	<u>\$ 17,848,401</u>	<u>\$ 14,931,532</u>

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As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$17,848,401 (total net position) as of June 30, 2021. The County's total net position increased by \$2,876,572 during the fiscal year ended June 30, 2021. One of the largest portions \$22,477,759 reflects the County's net investment in capital assets (e.g. land, buildings, machinery, and equipment less any related debt still outstanding that was used to acquire those items). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the 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 \$3,973,438 portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit balance of (\$8,602,796) is unrestricted.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

WASHINGTON COUNTY'S CHANGES IN NET POSITION
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 2,668,390	\$ 2,259,311	\$ 2,828,320	\$ 2,704,653	\$ 5,496,710	\$ 4,963,964
Operating grants and contributions	4,948,988	3,454,339	2,702	89,532	4,951,690	3,543,871
Capital grants and contributions	1,776,388	7,863,759	-	-	1,776,388	7,863,759
General revenues:						
Property taxes	8,543,453	8,271,032	-	-	8,543,453	8,271,032
Local option sales tax	2,285,332	2,022,150	-	-	2,285,332	2,022,150
Other taxes	301,978	341,865	-	-	301,978	341,865
Interest earnings	9,718	92,391	1,975	931	11,693	93,322
Miscellaneous	36,461	120,091	-	-	36,461	120,091
Total revenues	<u>20,570,708</u>	<u>24,424,938</u>	<u>2,832,997</u>	<u>2,795,116</u>	<u>23,403,705</u>	<u>27,220,054</u>
Expenses:						
General government	3,171,864	2,939,389	-	-	3,171,864	2,939,389
Public safety	3,698,624	3,947,911	-	-	3,698,624	3,947,911
Economic and physical development	632,752	639,321	-	-	632,752	639,321
Human services	7,785,718	6,666,609	-	-	7,785,718	6,666,609
Cultural and recreation	558,555	566,151	-	-	558,555	566,151
Education	2,222,407	2,384,881	-	-	2,222,407	2,384,881
Interest on long-term debt	4,084	8,362	-	-	4,084	8,362
Sanitation	-	-	1,290,900	1,400,764	1,290,900	1,400,764
Water	-	-	1,162,229	1,188,844	1,162,229	1,188,844
Total expenses	<u>18,074,004</u>	<u>17,152,624</u>	<u>2,453,129</u>	<u>2,589,608</u>	<u>20,527,133</u>	<u>19,742,232</u>
Increase (decrease) before transfers	2,496,704	7,272,314	379,868	205,508	2,876,572	7,477,822
Transfers	(35,000)	(30,000)	35,000	30,000	-	-
Change in net position	<u>2,461,704</u>	<u>7,242,314</u>	<u>414,868</u>	<u>235,508</u>	<u>2,876,572</u>	<u>7,477,822</u>
Net position, beginning	12,687,930	5,445,616	2,243,602	2,008,094	14,931,532	7,453,710
Restatements	40,297	-	-	-	40,297	-
Net position, beginning, as restated	<u>12,728,227</u>	<u>5,445,616</u>	<u>2,243,602</u>	<u>2,008,094</u>	<u>14,971,829</u>	<u>7,453,710</u>
Net position, ending	<u>\$ 15,189,931</u>	<u>\$ 12,687,930</u>	<u>\$ 2,658,470</u>	<u>\$ 2,243,602</u>	<u>\$ 17,848,401</u>	<u>\$ 14,931,532</u>

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities: Governmental activities increased the County's net position by \$2,461,704 accounting for approximately 85.58% of the total net position increase. Key elements of this increase are as follows:

- Continued diligence in the collection of property taxes illustrated by achieving an overall collection percentage of approximately 95.96%.
- \$1,046,262 investment in the expansion of the County owned and operated Plymouth Municipal Airport Parallel Taxiway Project using federal grant funds.
- Continued increases in the amount of overall sales tax revenue
- Management's continuing proactive stance and policy to monitor countwide spending to hold expenses within budget.

Business-type activities. Business-type activities increased the County's net position by \$414,868 accounting for approximately 14.42% of the total net position increase. Key elements of this increase are as follows:

- Increase in charges for services combined with lower than anticipated expenses

County's Funds Financial Analysis

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

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

The General Fund is the chief operating fund of Washington County. At the end of the fiscal year ended June 30, 2021, the County's total General Fund fund balance reached \$9,781,691 which is a \$1,487,797 or 17.94% increase over the \$8,293,894 total General Fund fund balance at the beginning of that fiscal year.

The Governing Body of Washington County has officially adopted a policy that the County should maintain a minimum available fund balance of 10% of general fund expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County. Additionally, County management has consistently advised that a fund balance of 18% to 22% is more appropriate for a jurisdiction of Washington County's size and characteristics. The County currently has an unassigned fund balance of \$7,089,712 or approximately 50.69% of the combined \$13,511,060 in total general fund expenditures and \$475,865 in transfers out of the general fund for the fiscal year ended June 30, 2021. Total fund balance represents approximately 69.93% of that same amount.

The Emergency Medical Services Fund is the County's other major governmental fund. The Emergency Medical Services Fund reported a net decrease in the fund balance of \$426,235. Transfers in to the fund from the County totaled \$334,617 for the fiscal year ended June 30, 2021. The fund balance of this fund is reported as restricted for public safety services.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund increased total budgeted revenues by \$784,990 associated primarily with restricted intergovernmental revenues received for state and/or federal grants and appropriated fund balance.

Proprietary Funds. Washington County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. At the end of the fiscal year, unrestricted net position of the Water and Sanitation Funds amounted to \$12,516. The total increase in net position for these funds was \$414,868. Net position in the Water Fund increased by \$304,183 primarily due to a reduction in overall expenses, while net position in the Sanitation Fund increased by \$110,685, primarily due to increased revenues from higher than anticipated landfill usage combined with lower than anticipated expenses.

- For the fiscal year ended June 30, 2021 the monthly water rates remained unchanged at \$24 per account for an average ¾ inch connection base rate including an initial 2,000 gallons of water, and a consumption rate of \$13.00 per 1,000 gallons of water used afterwards.
- For the fiscal year ended June 30, 2021, the solid waste user fee remained unchanged at \$275 per household for curbside sanitation and recycling pickup services and availability and use of the county owned and operated C&D landfill.

Capital Asset and Debt Administration

Capital Assets. Washington County's capital assets for its governmental and business – type activities as of June 30, 2021, totals \$26,313,266 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, park facilities, and vehicles.

**WASHINGTON COUNTY'S CAPITAL ASSETS
(net of depreciation)
Figure 4**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,371,800	\$ 2,371,800	\$ 330,158	\$ 330,158	\$ 2,701,958	\$ 2,701,958
Buildings and improvements	15,864,605	8,075,626	5,920,971	6,161,661	21,785,576	14,237,287
Machinery and equipment	624,179	649,001	80,462	93,382	704,641	742,383
Vehicles	1,085,679	955,264	23,320	6,645	1,108,999	961,909
Construction in progress	-	7,310,815	12,092	-	12,092	7,310,815
Total	\$ 19,946,263	\$ 19,362,506	\$ 6,367,003	\$ 6,591,846	\$ 26,313,266	\$ 25,954,352

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Major capital asset transactions during the year include:

- Airport Parallel Taxiway Improvement Project
- 2 new Sheriff Vehicles (1 Charger, 1 Durango)
- 2 new 20' DSS Transit Vans
- 911 equipment (Recorder System, Server)
- 4 new vehicles for Emergency Management, EMS, Planning/Inspections, and the Recreation Departments respectively

Additional information on the County's capital assets can be found in Note III(A) to the financial statements.

Long-term Debt. As of June 30, 2021, Washington County had no general obligation bonded debt. The County had outstanding revenue bonds of \$3,357,147, all of which will be repaid from future water revenues.

WASHINGTON COUNTY'S OUTSTANDING DEBT

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Direct Placement agreements	\$ 114,458	\$ 234,122	\$ -	\$ -	\$ 114,458	\$ 234,122
Revenue bonds	-	-	3,357,147	3,573,567	3,357,147	3,573,567
Direct Borrowing agreements	-	-	363,902	391,894	363,902	391,894
Closure & post-closure costs	-	-	1,977,850	1,954,397	1,977,850	1,954,397
Compensated absences	480,709	436,469	32,670	31,276	513,379	467,745
Net pension liability (LGERS)	2,561,443	1,982,315	176,516	136,607	2,737,959	2,118,922
Net pension liability (LEOSSA)	337,089	227,178	-	-	337,089	227,178
Net pension liability (Hospital)	5,933,573	5,115,277	-	-	5,933,573	5,115,277
Net OPEB liability	7,734,303	8,901,415	532,992	613,422	8,267,295	9,514,837
Total	\$ 17,161,575	\$ 16,896,776	\$ 6,441,077	\$ 6,701,163	\$ 23,602,652	\$ 23,597,939

Washington County's total debt and liabilities increased by \$4,517 during the past fiscal year primarily due to principal payments on outstanding debt offset by increases in net pension and OPEB liabilities.

Additional information regarding Washington County's long-term debt can be found in Note III(B) to the financial statements.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Rates

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

- The NC Department of Commerce continues to designate Washington County as Tier 1 pursuant to the Development Tier Rankings System implemented pursuant to NCGS 153B-437.08. This designation and the data it is based upon clearly indicate the County is currently classified as one of the more economically distressed communities within the state, but is also used for a variety of purposes including funding eligibility criteria for certain economic and community development assistance grants and loans programs which are prioritized in part based on need according to designated Tier status. The following information is taken from the NC 2021 Tiers Memo published by the NC Department of Commerce on 11/30/2020 unless otherwise indicated.
 - The County continues to face significant population decline. The 2020 Census data revealed a 16.8% decrease in population from 2010 to 2020 with 11,003 being the 2020 population.
 - The estimated median annual household income decreased \$129 from \$36,171 in 2017 to \$36,042 in 2018.
 - The estimated average annual unemployment increased 1.43% from 6.08% for the year ending October 2019 to 7.51% for the year ending September 2020.
 - The overall economic distress ranking for Washington County improved from 3rd most distressed to 5th most distressed.
- According to the 2020 US Census Data Washington County's estimated overall poverty level increased slightly to 21.3% from the previously estimated poverty level of 21.1%
- Agricultural operations continue to serve as one of the County's primary economic strengths. According to the 2020 edition of the annual "NC Agricultural Statistics" or 2020 Ag Stat Book for the 2019 crop year, agricultural operations within the County generated an estimated \$70,159,424 in combined cash receipts, of which \$45,775,205 was generated by Crops, and \$15,437,481 was generated by Livestock, Dairy, and Poultry. The County was ranked 44th in total statewide cash receipts.
- The Solar Farm Industry continues to expand its footprint within the County. There are currently three active solar farms consisting of an estimated 961 acres generating an estimated 100MW in solar energy. Two additional projects which have received approvals are expected to utilize an additional 5,090 acres to generate an additional 504MW of solar energy. Although not universally popular, each acre of farmland developed into a solar farm currently yields higher average annual revenues for the county than it would if left in deferred use agricultural status.
- The Washington Regional Medical Center (formerly known and owned by the County as the Washington County Hospital) serves as a vital component of the County's economy and healthcare system. The facility has been purchased by Affinity Health Partners following a long period of instability and uncertainty after the initiation of an involuntary bankruptcy proceeding that permitted the hospital to temporarily continue operating for almost a year under an appointed bankruptcy trustee. Although the hospital continues to face significant challenges posed under the current regulatory and economic environment for small rural CAH hospitals, thus far under new ownership, the facility has undergone several major improvements, staffing has been maintained, and services have expanded including without limitation significant COVID19 related services.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

- The County recently completed its water/sewer infrastructure connections for its Commerce Shell Building located along Morratock Rock which also provides the opportunity to service potential additional industrial buildings or sites along Airport and Morratock Roads in the future. For FY21 the County anticipates leasing or selling its Commerce Building for the purpose of facilitating economic development and/or industrial expansion within the County.
- The County continues to pursue as one of its primary capital improvement goals, the completion of the planned expansion of water capacity infrastructure from its treatment facility in Roper, NC to the Pea Ridge, NC area in order to improve and increase service capacity for anticipated future residential development along and near the Albemarle Sound.

Budget Highlights for Fiscal Year Ending June 30, 2022

Government Activities:

The FY22 Ad valorem Tax Rate was reduced slightly by \$0.005 to \$0.84 per \$100 of assessed value and the Special Watershed Improvement Tax Rate remained unchanged at \$0.01 per \$100 of assessed value.

The FY22 General Fund budget as originally adopted for FY22 was \$15,878,456 compared to the final total amended General Fund budget for FY21 of \$15,155,370 and included:

- A fund balance appropriation of \$994,528.
- Allocations to the Washington County School System of \$1,735,000 for current expenses, and \$400,000 for Capital Outlay Funds.
- \$410,000 allocated for the Retirement Pension Plan for former Washington County Hospital Employees based on an actuarially determined minimum annual contribution to fund the plan through termination over a 20-year period.
- Major Capital Outlay Item Allocations included: \$22,500 for Detention plumbing repairs, \$36,876 to lease and upfit 3 replacement vehicles for Sheriff's Office, \$96,500 to replace 1 public transit vehicle, \$120,000 to pay for Courthouse Roof Repairs; and \$20,000 for HVAC replacement/repairs.
- Major transfers included: \$383,987 (4 collected cents of projected tax revenue) out to the EMS Fund, \$95,997 (1 collected cent of projected tax revenue) out to the Airport Fund, and \$40,000 out to the Revaluation Fund.
- Fund 60 was created as a Special Revenue Fund at the end of FY20 and is used again in FY21 and FY22 to account for the Coronavirus Relief Funding received from various state/federal sources for use toward Coronavirus/COVID19 impact mitigation measures in accordance with applicable regulations.

Business Type Activities:

The original FY22 Water Fund budget totals \$1,532,441 which is an increase from the original FY21 budget of \$1,337,000.

- The base rate and consumption rate water charges did not change from FY21 for FY22.
- \$40,000 was allocated to replace the SCADA system.
- \$44,343 was allocated to replace utilities vehicles.
- \$20,000 was allocated to install perimeter fencing at the water treatment facility.

WASHINGTON COUNTY, NORTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS

The original FY22 Sanitation Fund budget totals \$1,447,583 which is an increase from the original FY21 budget of \$1,329,809.

- The annual solid waste user fee increased \$25 from FY21 to \$300 for FY22.
- \$92,691 was designated for future appropriation and will be used for completion of the expansion of the next phase of the C&D Landfill.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the monies it receives for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Officer, Washington County, 120 Adams Street, Courthouse, Post Office Box 1007, Plymouth, NC 27962. You can also call (252) 793-3523, visit our website at <http://www.washconc.org> or send an email to mdixon@washconc.org for more information.

DRAFT

BASIC
FINANCIAL STATEMENTS

DRAFT

Washington County, North Carolina
Statement of Net Position
June 30, 2021

Exhibit 1

	Primary Government			Component Units		Total Reporting Unit
	Governmental Activities	Business-type Activities	Total	Washington Travel and Tourism Authority	Washington County ABC	
ASSETS						
Cash and cash investments	\$ 12,606,195	\$ 2,407,627	\$ 15,013,822	\$ 160,588	\$ 293,985	\$ 15,468,395
Taxes receivable (net)	895,104	-	895,104	-	-	895,104
Accounts receivables (net)	873,912	515,202	1,389,114	17,241	-	1,406,355
Due from other governments	1,180,908	8,688	1,189,596	-	-	1,189,596
Internal balances	8,614	(8,614)	-	-	-	-
Prepaid assets	129,362	-	129,362	-	-	129,362
Inventories	-	29,742	29,742	-	177,273	207,015
Net pension asset	17,965	-	17,965	-	-	17,965
Restricted cash and cash equivalents	45,703	162,943	208,646	-	-	208,646
Capital assets:						
Non-depreciable	2,371,800	342,250	2,714,050	-	-	2,714,050
Depreciable, net of depreciation	17,574,463	6,024,753	23,599,216	-	25,816	23,625,032
Total capital assets	19,946,263	6,367,003	26,313,266	-	25,816	26,339,082
Total assets	<u>\$ 35,704,026</u>	<u>\$ 9,482,591</u>	<u>\$ 45,186,617</u>	<u>\$ 177,829</u>	<u>\$ 497,074</u>	<u>\$ 45,861,520</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension related items	\$ 1,594,377	\$ 99,601	\$ 1,693,978	\$ -	\$ 23,482	\$ 1,717,460
OPEB related items	1,248,212	86,018	1,334,230	-	-	1,334,230
Total deferred outflows of resources	<u>\$ 2,842,589</u>	<u>\$ 185,619</u>	<u>\$ 3,028,208</u>	<u>\$ -</u>	<u>\$ 23,482</u>	<u>\$ 3,051,690</u>
LIABILITIES						
Accounts payable	\$ 246,415	\$ 80,087	\$ 326,502	\$ 2,066	\$ 41,734	\$ 370,302
Accrued liabilities	361,241	17,789	379,030	-	-	379,030
Customer deposits	-	162,943	162,943	-	-	162,943
Interest payable	1,472	10,376	11,848	-	-	11,848
Unspent Grant Proceeds	1,159,634	-	1,159,634	-	-	1,159,634
Long-term liabilities:						
Due within one year	71,246	252,831	324,077	-	-	324,077
Due in more than one year	17,090,329	6,188,246	23,278,575	-	74,730	23,353,305
Total long-term liabilities	17,161,575	6,441,077	23,602,652	-	74,730	23,677,382
Total liabilities	<u>\$ 18,930,337</u>	<u>\$ 6,712,272</u>	<u>\$ 25,642,609</u>	<u>\$ 2,066</u>	<u>\$ 116,464</u>	<u>\$ 25,761,139</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred tax revenue	\$ 57,375	\$ -	\$ 57,375	\$ -	\$ -	\$ 57,375
Pension related items	103,859	3,547	107,406	-	10,710	118,116
OPEB related items	4,265,113	293,921	4,559,034	-	-	4,559,034
Total deferred inflows of resources	<u>\$ 4,426,347</u>	<u>\$ 297,468</u>	<u>\$ 4,723,815</u>	<u>\$ -</u>	<u>\$ 10,710</u>	<u>\$ 4,734,525</u>
NET POSITION						
Net investment in capital assets	\$ 19,831,805	\$ 2,645,954	\$ 22,477,759	\$ -	\$ 25,816	\$ 22,503,575
Restricted for:						
Stabilization by State Statute	1,760,492	-	1,760,492	17,241	-	1,777,733
Public safety	557,669	-	557,669	-	-	557,669
Education	1,075,969	-	1,075,969	-	-	1,075,969
Economic and physical development	294,349	-	294,349	-	-	294,349
Human Services	284,959	-	284,959	-	-	284,959
Capital improvements	-	-	-	-	30,000	30,000
Working capital	-	-	-	-	47,063	47,063
Unrestricted (deficit)	(8,615,312)	12,516	(8,602,796)	158,522	290,503	(8,153,771)
Total net position	<u>\$ 15,189,931</u>	<u>\$ 2,658,470</u>	<u>\$ 17,848,401</u>	<u>\$ 175,763</u>	<u>\$ 393,382</u>	<u>\$ 18,417,546</u>

Washington County, North Carolina
 Statement of Activities
 For the Year Ended June 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units		Total Reporting Unit
					Governmental Activities	Business-type Activities	Total	Washington Travel and Tourism Authority	Washington County ABC	
Primary government:										
Governmental Activities:										
General government	\$ 3,171,864	\$ 246,362	\$ 20,592	\$ -	\$ (2,904,910)	\$ -	\$ (2,904,910)	\$ -	\$ -	\$ (2,904,910)
Public safety	3,698,624	300,638	44,793	-	(3,353,193)	-	(3,353,193)	-	-	(3,353,193)
Economic and physical development	632,752	64,203	188,094	1,046,262	665,807	-	665,807	-	-	665,807
Human services	7,785,718	2,056,462	4,695,509	-	(1,033,747)	-	(1,033,747)	-	-	(1,033,747)
Education	2,222,407	-	-	730,126	(1,492,281)	-	(1,492,281)	-	-	(1,492,281)
Cultural and recreation	558,555	725	-	-	(557,830)	-	(557,830)	-	-	(557,830)
Interest on long-term debt	4,084	-	-	-	(4,084)	-	(4,084)	-	-	(4,084)
Total governmental activities	18,074,004	2,668,390	4,948,988	1,776,388	(8,680,238)	-	(8,680,238)	-	-	(8,680,238)
Business-type activities:										
Sanitation	1,290,900	1,363,883	2,702	-	-	75,685	75,685	-	-	75,685
Water	1,162,229	1,464,437	-	-	-	302,208	302,208	-	-	302,208
Total business-type activities	2,453,129	2,828,320	2,702	-	-	377,893	377,893	-	-	377,893
Total primary government	20,527,133	5,496,710	4,951,690	1,776,388	(8,680,238)	377,893	(8,302,345)	-	-	(8,302,345)
Component Units:										
Travel and Tourism Authority	132,074	-	14,920	-	-	-	-	(117,154)	-	(117,154)
Washington County ABC Board	1,058,524	1,149,331	-	-	-	-	-	-	90,807	90,807
Total component units	\$ 1,190,598	\$ 1,149,331	\$ 14,920	\$ -	-	-	-	(117,154)	90,807	(26,347)
General revenues:										
Ad valorem taxes					8,543,453	-	8,543,453	-	-	8,543,453
Sales and use taxes					2,285,332	-	2,285,332	-	-	2,285,332
Occupancy taxes					-	-	-	177,735	-	177,735
Other taxes					301,978	-	301,978	-	-	301,978
Investment earnings					9,718	1,975	11,693	4	183	11,880
Miscellaneous					36,461	-	36,461	-	144	36,605
Transfers					(35,000)	35,000	-	-	-	-
Total general revenues					11,141,942	36,975	11,178,917	177,739	327	11,356,983
Change in net position					2,461,704	414,868	2,876,572	60,585	91,134	3,028,291
Net position, beginning, as previously reported					12,687,930	2,243,602	14,931,532	115,178	302,248	15,348,958
Prior year restatement - change in accounting principle					40,297	-	40,297	-	-	40,297
Net position, beginning, as restated					12,728,227	2,243,602	14,971,829	115,178	302,248	15,389,255
Net position, end of year					\$ 15,189,931	\$ 2,658,470	\$ 17,848,401	\$ 175,763	\$ 393,382	\$ 18,417,546

Washington County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2021

	Major			Non-Major	
	General Fund	Emergency Medical Services Fund		Nonmajor Governmental Funds	Total Governmental Funds
		ARP Fund			
ASSETS					
Cash	\$ 11,766,145	\$ 317,058	\$ -	\$ 522,992	\$ 12,606,195
Taxes receivable, net	758,578	-	-	-	758,578
Accounts receivable	80,286	670,190	-	123,436	873,912
Due from other governments	982,019	7,700	-	191,189	1,180,908
Due from other funds	20,297	-	1,124,640	1,606,643	2,751,580
Restricted cash and cash equivalents	45,703	-	-	-	45,703
Prepaid expenses	129,362	-	-	-	129,362
Total assets	\$ 13,782,390	\$ 994,948	\$ 1,124,640	\$ 2,444,260	\$ 18,346,238
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 123,832	\$ 9,616	\$ -	\$ 112,967	\$ 246,415
Due to other funds	2,733,778	259	-	8,929	2,742,966
Accrued liabilities	292,562	65,679	-	3,000	361,241
Unspent Grant Proceeds	34,574	-	1,124,640	420	1,159,634
Total liabilities	3,184,746	75,554	1,124,640	125,316	4,510,256
DEFERRED INFLOWS OF RESOURCES					
Reserve for taxes receivable	758,578	-	-	-	758,578
Prepaid taxes	57,375	-	-	-	57,375
Total deferred inflows of resources	815,953	-	-	-	815,953
Fund balances:					
Nonspendable:					
Prepaid expenses	129,362	-	-	-	129,362
Restricted:					
Stabilization by State Statute	1,082,602	677,890	-	-	1,760,492
Public Safety	-	-	-	557,669	557,669
Human Services	-	241,504	-	43,455	284,959
Education	-	-	-	1,075,969	1,075,969
Economic and physical development	-	-	-	294,349	294,349
Committed:					
Tax revaluation	45,703	-	-	-	45,703
Assigned:					
Capital projects	-	-	-	347,502	347,502
Hospital pension plan	439,784	-	-	-	439,784
Subsequent year's expenditures	994,528	-	-	-	994,528
Unassigned:					
Total fund balances	9,781,691	919,394	-	2,318,944	13,020,029
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,782,390	\$ 994,948	\$ 1,124,640	\$ 2,444,260	\$ 18,346,238

Washington County, North Carolina
Balance Sheet
Governmental Funds Reconciliation to the Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total Fund Balance - Governmental Funds	\$ 13,020,029
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	19,946,263
Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable in the funds.	136,526
Net Pension Asset	17,965
Deferred outflows of resources:	
Contributions to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position	
LGERS	565,084
ROD	891
Pension related deferrals	
LGERS	880,232
ROD	1,163
LEOSSA	114,874
HOSPITAL	26,392
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	5,741
Benefit payments for the OPEB plan paid subsequent to the measurement date	368,541
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide.	758,578
Pension Related Deferrals	
LGERS	(51,474)
ROD	(2,517)
LEOSSA	(49,868)
OPEB related deferrals	(3,385,442)
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:	
Bonds, leases, and installment financing	(114,458)
Compensated absences	(480,709)
Net OPEB Liability	(7,734,303)
Net Pension Liability	(8,495,016)
Total Pension Liability	(337,089)
Accrued interest payable	(1,472)
Net position of governmental activities	<u>\$ 15,189,931</u>

Washington County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2021

	<u>Major</u>			<u>Non-Major</u>	<u>Total</u>
	<u>General Fund</u>	<u>Emergency Medical Services Fund</u>	<u>ARP Fund</u>	<u>Nonmajor Governmental Funds</u>	
REVENUES					
Property taxes	\$ 8,550,407	\$ -	\$ -	\$ -	\$ 8,550,407
Other taxes	1,532	-	-	218,828	220,360
Sales taxes	2,285,331	-	-	-	2,285,331
Unrestricted intergovernmental	77,502	-	-	-	77,502
Restricted intergovernmental	4,137,091	-	-	2,755,749	6,892,840
Permits and fees	178,840	-	-	-	178,840
Sales and services	165,278	2,056,462	-	64,203	2,285,943
Investment earnings	9,136	580	-	2	9,718
Miscellaneous	69,605	-	-	10,580	80,185
Total revenues	<u>15,474,722</u>	<u>2,057,042</u>	<u>-</u>	<u>3,049,362</u>	<u>20,581,126</u>
EXPENDITURES					
Current:					
General government	2,854,358	-	-	-	2,854,358
Public safety	3,565,761	-	-	163,328	3,729,089
Economic and physical development	198,466	-	-	378,356	576,822
Human services	4,483,759	1,895,723	-	875,516	7,254,998
Education	1,822,407	-	-	-	1,822,407
Cultural and recreational	534,673	-	-	-	534,673
Capital outlay	-	-	-	1,446,263	1,446,263
Debt service:					
Principal retirements	50,000	69,664	-	-	119,664
Interest and fiscal charges	1,636	4,162	-	-	5,798
Total expenditures	<u>13,511,060</u>	<u>1,969,549</u>	<u>-</u>	<u>2,863,463</u>	<u>18,344,072</u>
Excess (deficiency) of revenues over expenditures	<u>1,963,662</u>	<u>87,493</u>	<u>-</u>	<u>185,899</u>	<u>2,237,054</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	334,617	-	106,248	440,865
Transfers out	(475,865)	-	-	-	(475,865)
Sale of assets	-	4,125	-	-	4,125
Total other financing sources and uses	<u>(475,865)</u>	<u>338,742</u>	<u>-</u>	<u>106,248</u>	<u>(30,875)</u>
Net change in fund balance	1,487,797	426,235	-	292,147	2,206,179
Fund balance, beginning, as previously reported	8,293,894	493,159	-	1,986,500	10,773,553
Prior Period Restatement - change in accounting principle	-	-	-	40,297	40,297
Fund balance, beginning, as restated	<u>8,293,894</u>	<u>493,159</u>	<u>-</u>	<u>2,026,797</u>	<u>10,813,850</u>
Fund balances-ending	<u>\$ 9,781,691</u>	<u>\$ 919,394</u>	<u>\$ -</u>	<u>\$ 2,318,944</u>	<u>\$ 13,020,029</u>

Washington County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds with reconciliation to Statement of Activities
For the Year Ended June 30, 2021

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

Net changes in fund balances - total governmental funds	\$ 2,206,179
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	1,585,366
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.	(994,021)
Gain (Loss) on Disposals - amount by which cost exceeded accumulated depreciation on retired assets	(7,588)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	565,975
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position.	5,741
Contributions to the OPEB plan are deferred outflows of resources on the Statement of Net Position.	368,541
Contributions to the Hospital Pension Plan	330,192
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.	119,664
Expenses reported in the statement of activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements.	
Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual).	1,714
Compensated absences are accrued in the government-wide statements but not in the fund statements because they do not use current resources.	(44,240)
County's portion of collective pension expense	(2,053,456)
OPEB (Expense) Revenue	384,591
Revenues reported in the statement of activities that do not provide current resources are not recorded as revenues in the fund statements.	
Increase (decrease) in deferred revenue	(22,132)
Increase (decrease) in accrued taxes receivable	15,178
	<hr/>
Total changes in net position of governmental activities	<u><u>\$ 2,461,704</u></u>

Washington County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Annually Budgeted Major Governmental Funds
For the Year Ended June 30, 2021

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Property taxes	\$8,391,296	\$ 8,391,296	\$ 8,550,407	\$ 159,111
Other taxes and licenses	1,100	1,100	1,532	432
Sales tax	1,461,487	1,949,000	2,285,331	336,331
Unrestricted intergovernmental	99,000	99,000	77,502	(21,498)
Restricted intergovernmental	3,535,965	4,217,151	4,137,091	(80,060)
Permits and fees	149,700	175,425	178,840	3,415
Sales and services	325,095	238,440	165,278	(73,162)
Investment earnings	35,000	35,000	9,118	(25,882)
Miscellaneous	63,685	75,361	69,605	(5,756)
Total revenues	<u>14,062,328</u>	<u>15,181,773</u>	<u>15,474,704</u>	<u>292,931</u>
Expenditures				
Current:				
General government	2,906,373	3,146,253	2,756,365	389,888
Public safety	4,109,090	4,376,932	3,565,761	811,171
Economic and physical development	199,812	207,576	198,466	9,110
Human services	5,134,214	5,204,819	4,483,759	721,060
Cultural and recreational	598,408	605,000	534,673	70,327
Intergovernmental:				
Education	1,735,000	1,834,407	1,822,407	12,000
Contingency	10,000	4,303	-	4,303
Debt service:				
Principal retirements	50,000	50,000	50,000	-
Interest	2,205	2,205	1,636	569
Total expenditures	<u>14,745,102</u>	<u>15,431,495</u>	<u>13,413,067</u>	<u>2,018,428</u>
Revenues over (under) expenditures	<u>(682,774)</u>	<u>(249,722)</u>	<u>2,061,637</u>	<u>2,311,359</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	-	-
Transfers out	(410,268)	(508,865)	(508,865)	-
Appropriated fund balance	1,093,042	758,587	-	(758,587)
Total other financing sources (uses)	<u>682,774</u>	<u>249,722</u>	<u>(508,865)</u>	<u>(758,587)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,552,772</u>	<u>\$ 1,552,772</u>
Fund balances:				
Beginning of year, July 1			<u>8,183,216</u>	
End of year, June 30			<u>\$ 9,735,988</u>	
A legally budgeted Tax Revaluation Fund is consolidated into the General Fund for reporting purposes:				
Investment Earnings			18	
Transfer from General Fund			33,000	
Expenditures			(97,993)	
Fund balance, beginning of year			<u>110,678</u>	
Fund balance, ending (Exhibit 4)			<u>\$ 9,781,691</u>	

Washington County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Annually Budgeted Major Governmental Funds
For the Year Ended June 30, 2021

	Emergency Medical Services Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-
Sales tax	-	-	-	-
Unrestricted intergovernmental	-	-	-	-
Restricted intergovernmental	107,214	107,214	-	(107,214)
Permits and fees	-	-	-	-
Sales and services	1,475,000	1,475,100	2,056,462	581,362
Investment earnings	-	-	580	580
Miscellaneous	-	-	-	-
Total revenues	<u>1,582,214</u>	<u>1,582,314</u>	<u>2,057,042</u>	<u>474,728</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Economic and physical development	-	-	-	-
Human services	1,905,909	2,242,912	1,895,723	347,189
Cultural and recreational	-	-	-	-
Intergovernmental:				
Education	-	-	-	-
Contingency	-	-	-	-
Debt service:				
Principal retirements	69,665	69,665	69,664	1
Interest	4,163	4,163	4,162	1
Total expenditures	<u>1,979,737</u>	<u>2,316,740</u>	<u>1,969,549</u>	<u>347,191</u>
Revenues over (under) expenditures	<u>(397,523)</u>	<u>(734,426)</u>	<u>87,493</u>	<u>821,919</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	1,000	1,000	4,125	3,125
Transfers in (out)	282,951	334,617	334,617	-
Appropriated fund balance	113,572	398,809	-	(398,809)
Total other financing sources (uses)	<u>397,523</u>	<u>734,426</u>	<u>338,742</u>	<u>(395,684)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>426,235</u>	<u>\$ 426,235</u>
Fund balances:				
Beginning of year, July 1			493,159	
End of year, June 30			<u>\$ 919,394</u>	

Washington County, North Carolina
Statement of Net Position
Proprietary Funds
June 30, 2021

Exhibit 6

	Sanitation Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 853,330	\$ 1,554,297	\$ 2,407,627
Accounts receivable (net)	332,976	182,226	515,202
Due from other governments	511	8,177	8,688
Inventories	-	29,742	29,742
Due from other funds	292,282	-	292,282
Total current assets	<u>1,479,099</u>	<u>1,774,442</u>	<u>3,253,541</u>
Noncurrent assets:			
Restricted - cash and cash equivalents	-	162,943	162,943
Capital assets:			
Nondepreciable	306,386	35,864	342,250
Depreciable (net)	43,347	5,981,406	6,024,753
Total noncurrent assets	<u>349,733</u>	<u>6,180,213</u>	<u>6,529,946</u>
Total assets	<u>1,828,832</u>	<u>7,954,655</u>	<u>9,783,487</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	19,219	80,382	99,601
OPEB related items	16,598	69,420	86,018
Total deferred outflows of resources	<u>35,817</u>	<u>149,802</u>	<u>185,619</u>
LIABILITIES			
Current liabilities:			
Accounts payable	77,639	2,448	80,087
Accrued liabilities	2,279	15,510	17,789
Accrued interest payable	-	10,376	10,376
Customer deposits	-	162,943	162,943
Due to other funds	-	300,896	300,896
Compensated absences payable	-	-	-
Bonds payable	-	224,839	224,839
Note payable	-	27,992	27,992
Total current liabilities	<u>79,918</u>	<u>745,004</u>	<u>824,922</u>
Noncurrent liabilities:			
Bonds payable	-	3,132,308	3,132,308
Note payable	-	335,910	335,910
Landfill post-closure	1,977,850	-	1,977,850
Compensated absences payable	590	32,080	32,670
Net pension liability	34,060	142,456	176,516
Net OPEB liability	102,845	430,147	532,992
Total noncurrent liabilities	<u>2,115,345</u>	<u>4,072,901</u>	<u>6,188,246</u>
Total liabilities	<u>2,195,263</u>	<u>4,817,905</u>	<u>7,013,168</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related items	684	2,863	3,547
OPEB related items	56,714	237,207	293,921
Total deferred inflows of resources	<u>57,398</u>	<u>240,070</u>	<u>297,468</u>
NET POSITION			
Net investment in capital assets	349,733	2,296,221	2,645,954
Unrestricted	(737,745)	750,261	12,516
Total net position	<u>\$ (388,012)</u>	<u>\$ 3,046,482</u>	<u>\$ 2,658,470</u>

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

Washington County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
For The Fiscal Year Ended June 30, 2021

	Sanitation Fund	Water Fund	Totals
Revenues:			
Operating Revenues:			
Charges for Services	\$ 1,363,883	\$ 1,439,565	\$ 2,803,448
Tap and connection fees	-	14,400	14,400
Miscellaneous	-	10,472	10,472
Total Operating Revenues	<u>1,363,883</u>	<u>1,464,437</u>	<u>2,828,320</u>
Expenditures:			
Operating Expenses:			
Landfill and collections	1,284,552	-	1,284,552
Treatment plant	-	271,121	271,121
Operations and maintenance	-	499,876	499,876
Depreciation	6,348	252,889	259,237
Total Expenditures	<u>1,290,900</u>	<u>1,023,886</u>	<u>2,314,786</u>
Operating income (loss)	<u>72,983</u>	<u>440,551</u>	<u>513,534</u>
Nonoperating Revenues (Expenses)			
Restricted intergovernmental	2,702	-	2,702
Investment earnings	-	1,975	1,975
Interest Expense	-	(138,343)	(138,343)
Total Nonoperating Revenues (Expenses)	<u>2,702</u>	<u>(136,368)</u>	<u>(133,666)</u>
Income (Loss) before transfers	75,685	304,183	379,868
Transfers in	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Change in net position	<u>110,685</u>	<u>304,183</u>	<u>414,868</u>
Total net position, beginning	<u>(498,697)</u>	<u>2,742,299</u>	<u>2,243,602</u>
Total net position, ending	<u>\$ (388,012)</u>	<u>\$ 3,046,482</u>	<u>\$ 2,658,470</u>

Washington County, North Carolina
Proprietary Funds
Statement of Cash Flows
For The Fiscal Year Ended June 30, 2021

	Sanitation Fund	Water Fund	Totals
Cash flows from operating activities:			
Receipts from customers and users	\$ 1,377,417	\$ 1,465,343	\$ 2,842,760
Payments to suppliers	(1,192,881)	(400,172)	(1,593,053)
Payments to employees	(82,224)	(407,862)	(490,086)
Net cash provided (used) by operating activities	<u>102,312</u>	<u>657,309</u>	<u>759,621</u>
Cash flows from noncapital financing activities			
Restricted intergovernmental receipts	2,702	-	2,702
Transfers in	35,000	-	35,000
Due to / from	(289,453)	297,983	8,530
Net cash provided (used) by noncapital financial activities	<u>(251,751)</u>	<u>297,983</u>	<u>46,232</u>
Cash flows from capital and related financing activities:			
Purchases and acquisition of capital assets	(12,092)	(22,302)	(34,394)
Principal payments on long-term debt	-	(244,412)	(244,412)
Interest paid	-	(139,012)	(139,012)
Net cash provided (used) by capital and related financing activities	<u>(12,092)</u>	<u>(405,726)</u>	<u>(417,818)</u>
Cash flows from investing activities:			
Interest received	-	1,975	1,975
Net cash provided (used) by investing activities	<u>-</u>	<u>1,975</u>	<u>1,975</u>
Net increase (decrease) in cash and cash equivalents	(161,531)	551,541	390,010
Cash and cash equivalents, July 1	<u>1,014,861</u>	<u>1,165,699</u>	<u>2,180,560</u>
Cash and cash equivalents, June 30	<u>\$ 853,330</u>	<u>\$ 1,717,240</u>	<u>\$ 2,570,570</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 72,983	\$ 440,551	\$ 513,534
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	\$ 6,348	\$ 252,889	\$ 259,237
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:			
(Increase) decrease in accounts receivable	13,531	(5,734)	7,797
(Increase) decrease in inventory	-	(18,058)	(18,058)
(Increase) decrease in deferred outflows - pension	(3,424)	(14,319)	(17,743)
(Increase) decrease in deferred outflows - OPEB	3,619	15,138	18,757
Increase (decrease) in accounts payable	(2,289)	1,266	(1,023)
Increase (decrease) in accrued liabilities	(1,224)	(711)	(1,935)
Increase (decrease) in post-closure liability	23,453	-	23,453
Increase (decrease) in compensated absences payable	(4,426)	5,820	1,394
Increase (decrease) in net pension liability	7,701	32,208	39,909
Increase (decrease) in OPEB liability	(15,520)	(64,910)	(80,430)
Increase (decrease) in deferred inflows - pension	(325)	(1,359)	(1,684)
Increase (decrease) in deferred inflows - OPEB	1,885	7,886	9,771
Increase (decrease) in customer deposits	-	6,642	6,642
Total adjustments	<u>29,329</u>	<u>216,758</u>	<u>246,087</u>
Net cash provided (used) by operating activities	<u>\$ 102,312</u>	<u>\$ 657,309</u>	<u>\$ 759,621</u>

Washington County, North Carolina
Statement of Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Pension Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ 112,932	\$ 51,479
Taxes receivable for other governments, net	-	21,396
Total Assets	112,932	72,875
Liabilities		
Accounts payable	-	-
Due to other governments	-	44,923
Total liabilities	-	44,923
Net position		
Restricted for:		
Pension benefits	112,932	-
Individuals, organizations, and other governments	-	27,952
Total fiduciary net position	\$ 112,932	\$ 27,952

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Washington County, North Carolina
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Pension Trust Fund	Custodial Funds
Additions		
Interest earnings	\$ -	\$ -
Employer contributions	320,000	-
Ad valorem taxes for other governments	-	458,086
Collections on behalf of inmates	-	64,981
Other Income	-	-
Total Additions	<u>320,000</u>	<u>523,067</u>
Deductions		
Benefit payments	301,049	-
Tax distributions to other governments	-	455,589
Payments on behalf of inmates	-	56,846
Total Deductions	<u>301,049</u>	<u>512,435</u>
Net increase in fiduciary net position	18,951	10,632
Net position, beginning, as previously reported	93,981	-
Prior period restatement - change in accounting principle	-	17,320
Net position, beginning, as restated	<u>93,981</u>	<u>17,320</u>
Net position, ending	<u>\$ 112,932</u>	<u>\$ 27,952</u>

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE I: Summary of Significant Accounting Policies

The financial statements of Washington County, North Carolina (the “County”) and its discretely presented component units have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County’s significant accounting policies are described below.

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. Washington County Industrial Facility and Pollution Control Financing Authority (the Authority) exists to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. The Washington County ABC Board (the Board), which has a June 30 year-end, is presented as if it is a separate proprietary fund of the County (discrete presentation). The Washington County Travel & Tourism Authority exists to promote tourism within the County. The members of the Authority’s Board has elected not to issue separate financial statements, but to include all relevant information required by generally accepted accounting principles as supplementary information in the County’s Annual Financial Report.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County and its component units. The component units discussed below are included in the County’s reporting entity because of the significance of their operational and financial relationship with the County. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Discretely Presented Component Unit

The Washington County Alcoholic Beverage Control Board (the “ABC Board”) operates retail liquor stores within the County and investigates violations of laws pertaining to retail liquor sales. The three members of the ABC Board’s governing board are appointed by the County. The ABC Board is required by State statute to distribute surpluses to the General Fund of the County. Complete separate financial statements for the ABC Board may be obtained at its administrative office:

Washington County ABC Board
696 U.S. Highway 64 East
Plymouth, North Carolina 27962

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

The Washington County Travel and Tourism Authority (the “Authority”) exists to promote the growth of tourism and travel-related industry within the County. The members of the Authority’s board are appointed by the county commissioners. The Authority was created by Washington County and the County finance officer is the ex officio finance officer of the County. The majority of the Authority’s revenue is provided through the County. Separate financial statements for the Authority are not prepared.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation, Measurement Focus - Basis of Accounting

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from the legally separate *component units* for which the primary government is financially accountable. The statement of net position includes non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the County’s capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

The **General Fund** is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Tax Mapping and Revaluation Fund is a legally budgeted fund under North Carolina General Statutes; however, for statement presentation in accordance with GASB Statement No. 54 it is consolidated in the General Fund.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

The **Emergency Medical Services Fund** accounts for ambulance and transportation services provided by Washington county for the residents of Washington and Tyrell Counties.

The **ARP Fund** accounts for funding received to assist with COVID recovery efforts.

The County reports the following major enterprise funds:

The **Sanitation Fund** accounts for the operation, maintenance, and development of curbside collection programs, various landfills and disposal sites.

The **Water Fund** accounts for the water operations within the County.

Additionally, the County reports the following fund types:

Trust Funds. Trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, or other postemployment benefit plans. The Hospital Pension Trust Fund accounts for the accumulation of resources in an irrevocable trust to be used for pension benefits for the retirees of the former Washington County Hospital Authority, Inc.

Custodial Funds. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the **Municipal Tax Fund**, which accounts for ad valorem and vehicle property taxes that are billed and collected by the County for various municipalities within the County but are not revenues to the County, and the **Jail Inmate Pay Fund**, which holds cash deposits made to inmates as payment for work performed while incarcerated as well as cash collections for the benefit of inmates from their friends and families.

Non-major funds. The County maintains nine legally budgeted funds. The Emergency Telephone System, Drainage, Airport, NC Housing Finance Single Family Rehab, CRF Pandemic Recovery, Grant Projects, and Representative Payee Funds are reported as non-major special revenue funds. The School Capital Outlay and Airport Grant funds are reported as a nonmajor capital project funds.

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 fund, 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 are recognized as revenues in the year for which they are levied. Revenues from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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 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.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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

C. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Tax Mapping and Revaluation Fund, Emergency Medical Services Fund, Emergency Telephone Fund, Drainage Fund, School Capital Project Fund, and Airport Fund. The Resource Recovery Fund should have been annually budgeted as well, but a budget was not adopted by year end for this new fund. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the NC Single Family Rehab Loan Pool, CRF Pandemic Recovery Fund, ARP Fund, and Airport Grant Fund.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the department level for all annually budgeted funds and at the project level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change appropriations by more than \$5,000 between unrelated departments within a single fund. The governing board must approve all amendments. During the year, several 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.

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

1. Deposits and Investments

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

State law [G.S. 159-30(c)] authorizes the County, TTA, and ABC Board 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).

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

The funds held at the North Carolina Management Trust on behalf of the Washington County Hospital, Inc. Employees' Pension Plan are not legally protected from the County and therefore does not meet the definition of an irrevocable trust. For that reason, these assets have been excluded from the GASB report provided by the consultant.

The North Carolina Capital Management Trust (NCCMT) is authorized by G.S. 159-30(c)(8). The NCCMT Government Portfolio is a 2a7 fund which invests in treasuries and government agencies and is rated AAAM by S&P. The NCCMT Government Portfolios are reported at fair value.

2. Cash and Cash Equivalents

The County pools moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are considered cash and cash equivalents. The ABC Board considers demand deposits and investments with a maturity date of 90 days or less at time of purchase to be cash and cash equivalents.

3. Restricted cash and cash equivalents

The money in the Tax Mapping and Revaluation Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 153A-150. Customer deposits held by the County before any services are supplied are restricted to the service for which the deposit was collected. Money in the School Capital Projects fund is classified as restricted assets because its use is restricted per North Carolina General Statutes 159-18 through 22. The following table illustrates the breakdown of Washington County restricted cash:

Governmental Activities		
General Fund	Tax Revaluation	\$ 45,703
Total Governmental Activities		\$ 45,703
Business-type Activities		
Water Fund	Customer deposits	\$ 162,943
Total Business-type Activities		\$ 162,943
Total Restricted Cash		\$ 208,646

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 1st, the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2020. 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.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

5. Allowances

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing any currently doubtful accounts as well as the percentage of receivables that are based on amounts written off in prior years.

6. Inventories and Prepaid Items

The inventories of the County and the ABC Board are valued at cost (first-in, first-out), which approximates market. The inventory of the County's enterprise funds as well as those of the ABC Board consists of materials and supplies held for consumption or resale and is reported at lower of cost or market.

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.

Prepaid items for the County's governmental funds are treated using the consumption method.

7. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets received prior to July 1, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after July 1, 2015 are recorded at estimated acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. Minimum capitalization costs are \$5,000 for all capital assets. 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.

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

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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

	Years
Buildings	50
Improvements	25
Furniture and equipment	10
Vehicles	6
Computer equipment and software	3

8. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that meet this criterion - pension deferrals and OPEB deferrals.

In addition to liabilities, the statement of net position will sometimes 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 future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The County has three items that meet the criterion for this category - prepaid taxes, pension related deferrals, and OPEB related deferrals.

9. Long-Term Obligations

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

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

10. Compensated Absences

The vacation policies of the County 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 and proprietary fund statements.

The sick leave policies of the County provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since none of the entities have any obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made by the County.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

11. Net Position / Fund Balances

Net Position

Net position in government-wide and proprietary fund statements is classified as 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 (i.e., items that are not expected to be converted to cash), or (b) legally or contractually required to be maintained intact.

Prepaids - portion of fund balance that is not an available resource because it represents expenditures that have been paid in advance, so these are not spendable resources.

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

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

Restricted for Human Services - portion of fund balance restricted for the Emergency Medical Services activities.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Restricted for Public Safety - portion of fund balance restricted for the Emergency Telephone System Fund.

Restricted for Economic and Physical Development - portion of fund balance restricted for the Drainage Fund, Airport Fund, and Single Family Rehabilitation Fund.

Restricted for Education - portion of fund balance restricted for School Capital Outlay.

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

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

Assigned Fund Balance – portion of fund balance that the County's governing board has budgeted.

Capital projects - portion of fund balance that is appropriated in capital project funds.

Hospital pension plan - portion of fund balance that is appropriated to cover expenses associated with the Hospital Pension Plan.

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. The governing body approves the appropriation; however, the budget ordinance authorizes the manager to modify the appropriations by resource or appropriation within funds.

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

The finance officer will use resources in the following hierarchy: bond proceeds, federal funds, state funds, local non-city funds, and county funds. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

The Governing Body of Washington County has officially adopted a policy that the County should maintain a minimum available fund balance of 20% of general fund expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

12. Defined Benefit Pension and OPEB Plans

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and the Register of Deeds' Supplemental Pension Fund (RODSPF) and additions to/deductions from LGERS' and RODSPF's fiduciary net position have been determined on the same basis as they are reported by LGERS and RODSPF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Other Postemployment Benefit (OPEB) Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Retiree Health Benefit Fund (RHBF), and additions to/deductions from RHBF's fiduciary net position have been determined on the same basis as they are reported by RHBF. 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 RHBF. Investments are reported at fair value.

14. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, deferred inflows of resources, and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE II: Stewardship, Compliance and Accountability

Expenditures in Excess of Appropriations

The County should have established a budget for one new special revenue fund (Representative Payee Fund) created as a result of the implementation of GASB 84. As a result of not adopting a budget, expenditures were made that were not properly authorized. This was a new standard, so it was simply an oversight by the County. They are now aware of the requirement, and will adopt budgets accordingly.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Deficit Net Position.

The Sanitation Fund is reporting a deficit net position of \$388,012 which is a substantial improvement over the deficit net position of \$498,697 in the previous year. The deficit is primarily attributed to the estimated closure and post-closure costs associated with the County's landfill, which have increased sharply over the last two years as the landfill has reached the limit of its currently approved capacity due to an increase in utilization related to debris from several major hurricane events and bridge replacement projects. Construction of the next permitted phase to expand the capacity of the landfill is underway and anticipated to be completed by December 31, 2021, and is expected to substantially reduce the volatility of continuing increases in the annually estimated post closure cost of the landfill for future years, although the total liability itself is expected to gradually increase, but at a much more moderate rate than in recent years.

Management anticipates funding the current deficit over the next four years or until the deficit is satisfactorily resolved using a combination of strategies including: i.) reviewing current landfill policies and practices to increase revenues including charges to end users where justified, and to maintain or decrease current expenses, ii.) potentially recommending to the governing body that it approve the transfer of funds from the general fund to the sanitation fund for use to help offset the impact of any major non-routine capital expenses, iii.) continuing to recommend to the governing body that no further transfers of funds from the sanitation fund be made, iv.) recommend the governing body consider adopting a formal proactive post closure expense funding policy and begin appropriating regular annual allocations pursuant to such policy toward such future expenses to help reduce the overall liability contributing to the deficit.

NOTE III: Detail Notes on All Funds

A. Assets

1. Deposits

All the County's, Tourism Authority's, and the ABC Board'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, Tourism Authority, or the ABC Board'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, the Tourism Authority, and the ABC Board, these deposits are held by their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, the Tourism Authority, the ABC Board, or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, Tourism Authority, or the ABC Board 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.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies 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 ABC Board had no formal policy regarding custodial credit risk for deposits.

At June 30, 2021, The County's deposits had a carrying amount of \$6,900,574 and a bank balance of \$7,346,326. Of the bank balance, \$500,000 was covered by federal depository insurance, and the remaining balance of \$6,846,326 was covered by collateral held under the Pooling Method. The County had cash on hand totaling \$1,150.

At June 30, 2021, the carrying amount of deposits for Washington County Travel and Tourism Authority was \$160,588, and the bank balance was \$0. The Authority is part of the Central Depository account of the County.

At June 30, 2021, the carrying amount of deposits for Washington County ABC Board was \$292,785, and the bank balance was \$369,081. \$284,065 of the bank balance was covered by federal depository insurance. Cash on hand amounted to \$1,200 at year end.

2. Investments

As of June 30, 2021, the County had the following investments and maturities.

Investment Type	Valuation Measurement Method	Fair Value	Less than 6 Months	6-12 Months	1-3 Years
NC Capital Management Trust - Government Portfolio	Fair Value - Level 1	\$ 8,373,373	\$ 8,373,373	\$ -	\$ -
Total:		\$ 8,373,373	\$ 8,373,373	\$ -	\$ -

*Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is presented as in investment with a maturity of less than 6 months. The NCCMT Government Portfolio has an AAAM rating from S&P and AAA-mf by Moody's Investor Service.

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identifiable assets. Level Two: Debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Interest Rate Risk. The County does not have a formal investment interest rate policy that manages its exposure to fair value losses arising from increasing interest rates.

Credit risk. State statutes and the County’s policies authorize the County to invest in obligations of the State of North Carolina or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the North Carolina Capital Management Trust (NCCMT); and obligations of other political subdivisions of the state of North Carolina. The County does not have a credit rating policy which provides restrictions or limitations on credit ratings for the County’s investments.

Custodial credit risk. Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes (G.S. 159-31) require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2021, the County’s deposits are insured or collateralized as required by GASB and state statutes.

3. Property Tax - Use-Value Assessment on Certain Lands

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

<u>Year Levied</u>	<u>Tax</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,191,322	\$ 390,156	\$ 1,581,478
2018	1,193,140	283,370	1,476,510
2019	1,206,900	178,017	1,384,917
2020	1,208,127	69,467	1,277,594
Total	<u>\$ 4,799,489</u>	<u>\$ 921,010</u>	<u>\$ 5,720,499</u>

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

4. Receivables

Receivables at the government-wide level at June 30, 2021, were as follows:

	Accounts	Taxes Receivable	Interest Receivable	Due from Other Govts	Total
Governmental Activities:					
General	\$ 80,285	\$ 937,135	\$ 136,526	\$ 982,019	\$ 2,135,965
Emergency Services	2,396,826	-	-	7,700	2,404,526
ARP Fund	-	-	-	-	-
Other Governmental	123,436	-	-	191,189	314,625
Total Receivables	2,600,547	937,135	136,526	1,180,908	4,855,116
Less allowance for uncollectible	(1,726,635)	(178,557)	-	-	(1,905,192)
Total - Governmental Activities	\$ 873,912	\$ 758,578	\$ 136,526	\$ 1,180,908	\$ 2,949,924

Business-type Activities

Sanitation	\$ 385,206	\$ -	\$ -	\$ 511	\$ 385,717
Water	308,407	-	-	8,177	316,584
Total Receivables	693,613	-	-	8,688	702,301
Allowance for doubtful accounts	(178,411)	-	-	-	(178,411)
Total - Business-type Activities	\$ 515,202	\$ -	\$ -	\$ 8,688	\$ 523,890

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

Local Option Sales Tax	\$ 791,136
Sales Tax Refund	74,572
NCVTS	88,643
Other Grants	235,245
Total - Due from other Governments	\$ 1,189,596

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

5. Capital Assets

Capital asset activity for the County for the year ended June 30, 2021 is as follows:

<u>Governmental Activities:</u>	<u>Beginning</u>			<u>Ending</u>
	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
Capital assets not being depreciated:				
Land	\$ 2,371,800	\$ -	\$ -	\$ 2,371,800
Construction in Progress	7,310,815	1,046,262	8,357,077	-
Total capital assets not being depreciated	<u>9,682,615</u>	<u>1,046,262</u>	<u>8,357,077</u>	<u>2,371,800</u>
Other capital assets:				
Buildings & Improvements	11,469,572	8,357,077	-	19,826,649
Machinery and equipment	3,444,117	147,076	-	3,591,193
Vehicles	2,638,510	392,028	42,201	2,988,337
Total other capital assets at historical cost	<u>17,552,199</u>	<u>8,896,181</u>	<u>42,201</u>	<u>26,406,179</u>
Less accumulated depreciation for:				
Buildings & Improvements	3,393,946	568,098	-	3,962,044
Machinery and equipment	2,795,116	171,898	-	2,967,014
Vehicles	1,683,246	254,025	34,613	1,902,658
Total other capital assets at historical cost	<u>7,872,308</u>	<u>\$ 994,021</u>	<u>\$ 34,613</u>	<u>8,831,716</u>
Other capital assets, net	<u>9,679,891</u>			<u>17,574,463</u>
Governmental activities capital assets, net	<u>\$ 19,362,506</u>			<u>\$ 19,946,263</u>

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

Governmental Activities	
General government	\$ 389,085
Public Safety	358,425
Economic development	71,560
Human services	122,893
Recreation	52,058
	<u>\$ 994,021</u>

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Business-type activities:

	Beginning Balances	Increases	Decreases	Ending Balances
Sanitation Fund:				
Capital assets not being depreciated:				
Land	\$ 294,294	\$ -	\$ -	\$ 294,294
Construction in process	-	12,092	-	12,092
Total capital assets not being depreciated	294,294	12,092	-	306,386
Other capital assets:				
Furniture and equipment	329,802	-	-	329,802
Vehicles	58,879	-	-	58,879
Total other capital assets	388,681	-	-	388,681
Less accumulated depreciation for:				
Furniture and equipment	280,107	6,348	-	286,455
Vehicles	58,879	-	-	58,879
Total accumulated depreciation	338,986	\$ 6,348	\$ -	345,334
Total Sanitation capital assets, net	\$ 343,989			\$ 349,733

	Beginning Balances	Increases	Decreases	Ending Balances
Water Fund:				
Capital assets not being depreciated:				
Land	\$ 35,864	\$ -	\$ -	\$ 35,864
Total capital assets not being depreciated:	35,864	-	-	35,864
Other capital assets:				
Plant and distribution systems	11,102,839	-	-	11,102,839
Furniture and equipment	262,910	-	-	262,910
Vehicles	132,024	22,302	(19,080)	135,246
Total other capital assets	11,497,773	22,302	(19,080)	11,500,995
Less accumulated depreciation for:				
Plant and distribution systems	4,941,178	240,690	-	5,181,868
Furniture and equipment	219,223	6,572	-	225,795
Vehicles	125,379	5,627	(19,080)	111,926
Total accumulated depreciation	5,285,780	\$ 252,889	\$ (19,080)	5,519,589
Total Water Fund capital assets, net	6,247,857			6,017,270
Business-type activities capital assets, net	\$ 6,591,846			\$ 6,367,003

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Discretely presented component units:

Activity for the ABC Board for the year ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 4,692	\$ -	\$ -	\$ 4,692
Total capital assets not being depreciated	4,692	-	-	4,692
Other capital assets:				
Buildings	68,273			68,273
Leasehold improvements	2,200	18,992	-	21,192
Equipment and Furniture	81,490	-	-	81,490
Total other capital assets	151,963	18,992	-	170,955
Less accumulated depreciation for:				
Buildings	64,604	1,365		65,969
Leasehold improvements	840	1,532	-	2,372
Equipment and Furniture	77,246	4,244	-	81,490
Total accumulated depreciation	142,690	\$ 7,141	\$ -	149,831
Capital assets, net	\$ 13,965			\$ 25,816

Construction Commitments

The County has an active construction project as of June 30, 2021. The project includes the Landfill Phase III Expansion. At June 30, 2021, the County's commitment with the contractor is as follows:

Project	Spent-to-date	Remaining Commitment
Landfill Phase III Expansion	\$ 12,092	\$ 94,158

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2021, were as follows :

	Vendors	Salaries and Benefits	Total
Governmental Activities:			
General	\$ 123,832	\$ 292,562	\$ 416,394
Emergency Medical Services Fund	9,616	65,679	75,295
ARP Fund			
Other Governmental	112,967	3,000	115,967
Total Governmental Activities	\$ 246,415	\$ 361,241	\$ 607,656
Business-Type Activities			
Sanitation	\$ 77,639	\$ 2,279	\$ 79,918
Water	2,448	15,510	17,958
Total Business-Type Activities	\$ 80,087	\$ 17,789	\$ 97,876

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. Washington 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 Annual Comprehensive Financial Report for the state of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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 (age 55 for firefighters). 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 (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) 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 postretirement 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. The Washington 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 Washington County's contractually required contribution rate for the year ended June 30, 2021, was 10.90% of compensation for law enforcement officers and 10.15% for general employees and firefighters, 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 Washington County were \$604,026 for the year ended June 30, 2021.

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.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

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

At June 30, 2021, the County reported a liability of \$2,737,959 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2021, the County's proportion was 0.0766% (measured as of June 30, 2020), which was a decrease of 0.0010% from its proportion measured as of June 30, 2020 (measured as of June 30, 2019).

For the year ended June 30, 2021, the County recognized pension expense of \$921,720. At June 30, 2021, 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	\$ 345,756	\$ -
Changes of assumptions	203,758	-
Net difference between projected and actual earnings on pension plan investments	385,294	-
Changes in proportion and differences between County Contributions and proportionate share of contributions	6,083	55,021
County contributions subsequent to the measurement date	604,026	-
Total	<u>\$ 1,544,917</u>	<u>\$ 55,021</u>

\$604,026 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2022	\$ 239,628
2023	331,261
2024	200,953
2025	114,028
Total	<u>\$ 885,870</u>

WASHINGTON COUNTY, NORTH CAROLINA
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For the Year Ended June 30, 2021

Actuarial Assumptions . The total pension liability as of June 30, 2020 was determined by the June 30, 2019 actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 Percent
Salary Increases	3.50 Percent
Investment Rate of Return	7.00 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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

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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Real Rate of</u>
Fixed Income	29%	1.4%
Global Equity	42%	5.3%
Real Estate	8%	4.3%
Alternatives	8%	8.9%
Credit	7%	6.0%
Inflation Protection	6%	4.0%
Total	<u>100%</u>	

WASHINGTON COUNTY, NORTH CAROLINA
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The information above is based on 30 year expectations developed with the consulting actuary for the 2021 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. All rates of return and inflation are annualized.

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

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 7.00 percent, as well as what the County’s proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	\$ 5,555,020	\$ 2,737,959	\$ 396,783

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

b. Law Enforcement Officers' Special Separation Allowance

1 *Plan Description*

Washington 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 administered by the State of North Carolina. The Separation Allowance is equal to 0.85 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. A separate report is not issued for the Plan.

WASHINGTON COUNTY, NORTH CAROLINA
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All full time law enforcement officers of the County are covered by the Separation Allowance. At December 31, 2019, the date of the most recent actuarial valuation the Separation Allowance’s membership consisted of:

Retirees receiving benefits	1
Active plan members	19
Total	<u>20</u>

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

The Separation Allowance has no assets accumulated in a trust that meets the criteria, which are outlined in GASB Statement 73 paragraph 4.

Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2019 valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent including inflation and productivity factor
Discount rate	1.93 percent

The discount rate used to measure the TPL is the S&P Municipal Bond 20 Year High Grade Rate Index.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five year period ending December 31, 2019.

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

Mortality Rate

Deaths After Retirement (Healthy): Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

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Deaths Before Retirement: Mortality rates are based on the Safety Mortality Table for Employees.

Deaths After Retirement (Beneficiary): Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to age 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

Deaths After Retirement (Disabled): Mortality rates are based on the Non-Safety Mortality Table for Disabled Retirees. Rates are Set Back 3 years for all ages.

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. Administration costs of the Separation Allowance are financed through investment earnings. The County paid \$11,482 as benefits came due for the reporting period.

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

At June 30, 2021, the County reported a total pension liability of \$337,089. The total pension liability was measured as of June 30, 2020 based on a December 31, 2019 actuarial valuation. The total pension liability was then rolled forward to June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2021, the County recognized pension expense of \$28,113.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 8,382	\$ 45,368
Difference between expected and actual experience	106,492	4,500
Benefit payments and administrative expenses subsequent to the measurement date	5,741	-
Total	\$ 120,615	\$ 49,868

The County paid \$5,741 in benefit payments subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows or inflows of resources related to pensions will be recognized in pension expense as follows:

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Year ended June 30:	
2022	\$ 10,902
2023	11,124
2024	7,472
2025	13,837
2026	15,372
Thereafter	6,299
Total	<u>\$ 65,006</u>

Sensitivity of the County's total pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 1.93 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93 percent) or 1-percentage-point higher (2.93 percent) than the current rate:

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Increase (2.93%)
Total pension liability	\$ 363,926	\$ 337,089	\$ 312,436

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

	2021
Beginning balance	\$ 227,178
Service Cost	15,733
Interest	7,219
Experience differences	(16,042)
Assumption changes	114,483
Benefit payments	(11,482)
Ending balance of the total pension liability	<u>\$ 337,089</u>

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 3.26 percent at June 30, 2019 (measurement date) to 1.93 percent at June 30, 2020 (measurement date).

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

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

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The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study completed by the Actuary for the Local Governmental Employees' Retirement System for the five-year period ending December 31, 2019.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description - The County contributes to the Supplemental Retirement Income Plan ("Plan"), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the state of North Carolina. The State's ACFR 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 the County to contribute, each month, an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Additionally, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2021 were \$261,593 which consisted of \$33,623 from the County for law enforcement officers and \$127,515 from the County for non-law enforcement employees. The employee's contributions were \$100,455.

d. Registers of Deeds' Supplemental Pension Fund

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

WASHINGTON COUNTY, NORTH CAROLINA
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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 \$891 for the year ended June 30, 2021.

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

At June 30, 2021, the County reported an asset of \$17,965 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 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, 2020, the County's proportion was 0.0784%, which was an increase of 0.0048% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$3,193. At June 30, 2021, 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	\$ -	\$ 366
Net difference between projected and actual earnings on pension plan investments		1,537
Changes in proportion and differences between County Contributions and proportionate share of contributions	1,163	614
County contributions subsequent to the measurement date	891	-
Total	<u>\$ 2,054</u>	<u>\$ 2,517</u>

WASHINGTON COUNTY, NORTH CAROLINA
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\$891 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net pension asset in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June	
2022	\$ 8
2023	(281)
2024	(694)
2025	(387)
Total	<u>\$ (1,354)</u>

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 Percent
Salary Increases	3.5 to 7.75 percent, including inflation and productivity factor
Investment Rate of	3.75 percent, net of 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, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

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

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, 2021 is 1.4%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2021 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 3.0%. All rates of return and inflation are annualized.

WASHINGTON COUNTY, NORTH CAROLINA
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Discount rate. The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that 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 3.75 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 one percentage point lower (2.75 percent) or one percentage point higher (4.75 percent) than the current rate:

	1% Decrease <u>(2.75%)</u>	Discount Rate <u>(3.75%)</u>	1% Increase <u>(4.75%)</u>
County's proportionate share of the net pension liability (asset)	(15,259)	(17,965)	(20,255)

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

e. Washington County Hospital, Inc. Employees' Pension Plan

Plan Description. Washington County administers a public employee retirement system (the Washington County Hospital, Inc. Employees' Pension Plan), a single-employer defined benefit pension plan that provides retirement benefits to the former employees of Washington County Hospital Inc. The Plan is administered by the County Board of Commissioners who have the authority to manage the funds held in the trust. The County may amend the benefits of the Plan. As of 2007 the Plan was closed to new entrants and the benefits were frozen. Prior to January 1, 2001, the Pension Plan benefit was equal to 0.75% of Final Average Compensation times years of Benefit Service, plus excess percent (as defined below) of Final Average Compensation in excess of one-fifth of Social Security Wages times years of Benefit Service (maximum 35 years):

<u>Year of Birth</u>	<u>Excess Percent</u>
Before 1938	0.75%
1938 - 1954	0.70%
1955 & After	0.65%

WASHINGTON COUNTY, NORTH CAROLINA
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After December 31, 2000, the pension plan benefit is the greater of 1) benefit formula prior to January 1, 2001 as described above, or 2) 0.80% of final average compensation times years of Benefit Service, plus 0.65% of Final average compensation in excess of Covered Compensation times years of Benefit Service (maximum 35 years). The minimum benefit is \$30 per month. Normal retirement age is 65. Final average compensation is the average of the 5 consecutive calendar years of highest compensation of the last 10 calendar years with maximum annual compensation of \$225,000. The maximum annual benefit is \$180,000. Employees may receive early retirement benefits at age 55 with 10 years of vesting service. Early retirement benefits are reduced by 1/180th (0.5555%) for the first 60 months and 1/360th (0.2777%) for the next 60 months. Upon termination, participants in the pension plan were vested according to the following schedule:

<u>Years of Service</u>	<u>Excess Percent</u>
< 6 years	0%
6 years	10%
7 years	20%
8 years	30%
9 years	40%
10 years or more	100%

The Hospital, a former component unit of Washington County, was sold on April 2, 2007. Under the terms of the sale, Washington County retained the liability for all former employee pension benefits. The Pension Plan is frozen effective March 6, 2007, and therefore, all participants are now 100% vested.

A separate financial statement was not issued for the plan. The plan's accounting policies include:

Basis of Accounting: The County accounts for the pension trust fund on an accrual basis. Contributions from the County are recognized when due, pursuant to formal commitments. Investment income is recognized by the plan when earned.

Investments: The pension trust fund only holds cash at year-end.

Benefit Payments: Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Contributions: Contributions are recognized when paid or legally due to the pension plan.

The Hospital Employee's Pension Plan assets are accumulated in a trust that meets the following criteria which are outlined in GASB Statements 67 and 68:

- contributions to the pension plan and earnings on those contributions are irrevocable
- pension plan assets are dedicated to providing benefits to plan members
- pension plan assets are legally protected from the creditors or employers, nonemployer contributing entities, the plan administrator, and plan members.

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At January 1, 2021, the Pension Plan's membership consisted of:

Retirees receiving benefits	81
Terminated plan members entitled to deferred benefits	89
Total	170

The plan was frozen effective March 6, 2007 and there are no active employees.

Contributions. The County has assumed the Hospital's liability to provide these retirement benefits to the former employees of Washington County Hospital, Inc. and has chosen to fund the amounts necessary to cover the benefits earned through contributions to the Hospital Pension Trust Fund through appropriations made in the General Fund operating budget. The County did not contribute to the Pension Plan during the current fiscal year. There were no contributions made by employees.

Employer

The County's total pension liability, used to measure the net pension liability, for the Hospital plan was determined by an actuarial valuation as of January 1, 2020 with update procedures performed by the actuary to roll forward the total pension liability as of June 30, 2020. In the employer financial statements, the County used a measurement date for the net pension liability of June 30, 2020.

Actuarial Assumptions. The following actuarial assumptions, applied to all periods included in the measurement.

Mortality	<p>Prior to 1/1/19 - RP-2000 Combined Mortality Table</p> <p>1/1/19 - RP-2014 Total Dataset with adjustment of 108% for Males for ages 50-78, 124% for Males ages 79 and up, 81% for Females ages 50-78, and 113% for ages 79 and up</p>
Salary Increases	0% - Plan was frozen on March 2, 2007
Long-term expected rate of return on investments	4.00%, net of investment expenses, including inflation
Discount Rate	2.22%

As the plan is closed and has a small number of members, no actuarial experience study has been conducted.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense, but including inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's asset allocation as of June 30, 2020 are summarized in the following table:

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<u>Asset Class</u>	<u>Long-Term Expected Rate of Return</u>
US Treasuries (Cash equivalents)	-0.38%

Discount rate. The discount rate used to measure the total pension liability was 2.22%. The projection of cash flows used to determine the discount rate assumed that Plan contributions are determined in accordance with the current funding method. Furthermore, it is assumed that the plan sponsor will deposit 30% of the required contribution for years 1 and 2. The 30% is based on an average of actual contributions compared to the actuarially determined contribution made over the last five years. After year 2, the plan runs out of assets and it becomes pay-as-you-go. At that point, it is assumed that the plan sponsor will fund the annual benefit payments.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through the calendar year ending December 31, 2022 (or 3 year out). At that point in time the plan's expected fiduciary net position will be insufficient to satisfy benefit payments. Therefore, the long-term expected rate of return on pension plan investments (4.00%) was applied to year 1 (1/1/2020 - 12/31/2020) of projected benefit payments, as well as those funded benefit payments during 2021 and a bond rate of 2.21% was applied to benefit payments thereafter. The bond rate of 2.21% is from the Bond Buyer General Obligation 20-year Municipal Bond Index. The discount rate used to measure total pension liability has changed from 3.50% as of June 30, 2019 to 2.22% as of June 30, 2020. The reason for this decrease is the decrease in the bond rate.

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the fiscal year ended June 30, 2021, measured as of June 30, 2020, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balances at June 30, 2020	\$ 5,190,983	\$ 75,706	\$ 5,115,277
Changes for the year:			
Interest	176,272	-	176,272
Differences between expected and actual experience	94,630	-	94,630
Assumption Changes	877,648	-	877,648
Contributions - employer	-	330,192	(330,192)
Net investment income (loss)	-	62	(62)
Benefits payments	(311,979)	(311,979)	-
Administrative expenses	-	-	-
Net changes	836,571	18,275	818,296
Balances at June 30, 2021	\$ 6,027,554	\$ 93,981	\$ 5,933,573

The Plan's fiduciary net position as a percentage of the total pension liability 1.56%

WASHINGTON COUNTY, NORTH CAROLINA
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The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the net pension liability of the County, calculated using the discount rate of 2.22%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.22%) or 1-percentage-point higher (3.22%) than the current rate:

	1% Decrease <u>(1.22%)</u>	Discount Rate <u>(2.22%)</u>	1% Increase <u>(3.22%)</u>
County's net pension liability	\$ 6,837,090	\$ 5,933,573	\$ 5,210,818

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

For the fiscal year ended June 30, 2021, the County recognized pension revenue of \$1,159,853. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 26,392	\$ -
Total	<u>\$ 26,392</u>	<u>\$ -</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June		
2022	\$	14,694
2023		8,713
2024		2,318
2025		<u>667</u>
Total	\$	<u><u>26,392</u></u>

Plan Disclosures

The County's total pension liability as of June 30, 2020, for the Hospital Plan, was determined by an actuarial valuation as of January 1, 2021 with update procedures performed by the actuary to roll forward the total pension liability as of June 30, 2021.

WASHINGTON COUNTY, NORTH CAROLINA
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Actuarial Assumptions. The following actuarial assumptions, applied to all periods included in the measurement.

Mortality	Base Table: RP-2014 Total Dataset with adjustments of 108% for Males age 50-78, 124% for Males age 79 and up, 81% for females ages 50-78, and 113% for females ages 79 and up
Salary Increases	0% - Plan was frozen on March 2, 2007
Long-term expected rate of return on investments	1.15%
Discount Rate	2.18%

As the plan is closed and has a small number of members, no actuarial experience study has been conducted.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense, but including inflation) are developed for each major asset class. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Rate of Return</u>
US Treasuries (Cash equivalents)	-0.98%

Rate of return. For the year ended June 30, 2021, the annual money weighted rate of return on investments of the Hospital Pension trust fund, net of investment expense, was 0.0%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate. The discount rate used to measure the total pension liability was 2.18%. The projection of cash flows used to determine the discount rate assumed that Plan contributions are determined in accordance with the current funding method. Furthermore, it is assumed that the plan sponsor will deposit 50% of the required contribution for years 1 and 2. The 50% is based on an average of actual contributions compared to the actuarially determined contribution made over the last five years. After year 3, the plan runs out of assets and it becomes pay-as-you-go. At that point, it is assumed that the plan sponsor will fund the annual benefit payments.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through the fiscal year ending December 31, 2023 (or 3 years out). At that point in time the plan's expected fiduciary net position will be insufficient to satisfy benefit payments. Therefore, the long-term expected rate of return on pension plan investments (3.00%) was applied to year 1 (1/1/21 - 12/31/23) of projected benefit payments, as well as those funded benefit payments during 2024 and a bond rate of 2.16% was applied to benefit payments thereafter.

WASHINGTON COUNTY, NORTH CAROLINA
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For the Year Ended June 30, 2021

Net Pension Liability of the County. The components of the net pension liability of the County at June 30, 2021 were as follows:

Total Pension Liability	\$ 5,762,669
Plan Fiduciary Net Position	112,932
Net Pension Liability	<u>\$ 5,649,737</u>
Plan fiduciary net position as a percentage of the Total Pension Liability	1.96%

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the net pension liability of the County, calculated using the discount rate of 2.18%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.18%) or 1-percentage-point higher (3.18%) than the current rate:

	1% Decrease (1.18%)	Discount Rate (2.18%)	1% Increase (3.18%)
County's net pension liability	\$ 6,490,456	\$ 5,649,737	\$ 4,973,151

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

Washington County participates in four defined benefit pension plans: the Local Governmental Employees' Retirement System (LGERS), Law Enforcement Officers Special Separation Allowance (LEOSSA), Registers of Deeds' Supplemental Pension Fund (RODSPF), and the Washington County Hospital, Inc. Employee's Pension Plan (Hospital). The LGERS, RODSPF, and Hospital Plans are funded with qualifying trusts and accounted for by the County under GASB Statement No. 68. The LEOSSA is reported in accordance with GASB Statement No. 73. The net pension liability (asset), total pension liability, and related deferred outflows of resources and deferred inflows of resources for the LGERS, LEOSSA, RODSPF, and Hospital are summarized as follows:

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>HOSPITAL</u>	<u>Total</u>
Proportionate share of the Net Pension Liability (Asset)	\$ 2,737,959	\$ (17,965)	\$ -	\$ 5,933,573	\$ 8,653,567
Proportionate of the Net Pension Liability (Asset)	0.0766%	0.0784%	n/a	n/a	n/a
Total Pension Liability	-	-	337,089	-	337,089
Pension Expense	921,720	3,193	28,113	1,159,853	2,112,879

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

	<u>LGERS</u>	<u>ROD</u>	<u>LEOSSA</u>	<u>HOSPITAL</u>	<u>Total</u>
<u>Deferred Outflows of Resources</u>					
Differences between expected and actual experience	345,756	-	106,492	-	452,248
Changes of assumptions	203,758	-	8,382	-	212,140
Net difference between project and actual earnings on plan investments	385,294	-	-	26,392	411,686
Changes in proportion and differences between contributions and proportionate share of contributions	6,083	1,163	-	-	7,246
Benefit payments and administrative costs paid subsequent to the measurement date	604,026	891	5,741	-	610,658
<u>Deferred Inflows of Resources</u>					
Difference between expected and actual experience	-	366	4,500	-	4,866
Changes of assumptions	-	-	45,368	-	45,368
Net difference between projected and actual earnings on plan investments	-	1,537	-	-	1,537
Changes in proportion and differences between contributions and proportionate share of contributions	55,021	614	-	-	55,635

f. Other Postemployment Benefits

Plan Description. The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. It is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools, and some select local governments also participate. The County participates in the RHBF.

WASHINGTON COUNTY, NORTH CAROLINA
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Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer the State Superintendent and the Director of the Office of State Human Resources who serve as ex-officio members. RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the State Health Plan. The State Treasurer, with the approval of the State Health Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the State Health Plan.

The financial statements and other required disclosures for the plan are presented in the State of North Carolina's Annual Comprehensive Financial Report, which can be found at <https://www.osc.nc.gov/public-information/reports>.

Benefits provided. Plan benefits received by retired employees and disabled employees from RHBF are OPEB. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees. The plan options change when former employees become eligible for Medicare. Medicare retirees have the option of selecting one of two fully-insured Medicare Advantage/Prescription Drug Plan (MA-PDP) options of the self-funded Traditional 70/30 preferred Provider Organization plan option that is also offered to non-Medicare members. If the Traditional 70/30 Plan is selected by a Medicare retiree, the self-funded State Health Plan coverage is secondary to Medicare.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC) and retirees of the TSERS, the Consolidated Judicial Retirement System (CJRS), the Legislative Retirement System (LRS), the University Employees' Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's noncontributory premium.

Section 35.21 (c) and (d) of Session Law 2017-57 repeals retiree medical benefits for employees first hired January 1, 2021. The new legislation amends Article 3B of Chapter 135 of the General Statutes to require that retirees must earn contributory retirement service in TSERS (or in an allowed local system unit), CJRS, or LRS prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

WASHINGTON COUNTY, NORTH CAROLINA
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RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1 and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

Contributions . By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to RHBF are irrevocable. Also by law, fund assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer the RHBF, including costs to conduct required actuarial valuations of state—supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis are determined by the General Assembly in the Appropriations Bill. For the current fiscal year, the County contributed 6.68%, which amounted to \$393,938.

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

Effective July 1, 2017, the County implemented the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which significantly changed the County's accounting for OPEB amounts. The information disclosed in this note is presented in accordance with this new standard.

At June 30, 2021, the County reported a liability of \$8,267,296 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019. The total OPEB liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net OPEB liability was based on a projection of the County's present value of future salary, actuarially determined. At June 30, 2020, the County's proportion was 0.0298%, which was a decrease from the prior year proportion by 0.00027%.

For the year ended June 30, 2021, the County recognized OPEB revenue of \$411,094. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,490	\$ 323,427
Changes of assumptions	362,568	3,354,999
Net difference between projected and actual earnings on pension plan investments	17,416	-
Changes in proportion and differences between County Contributions and proportionate share of contributions	552,818	880,608
County contributions subsequent to the measurement date	393,938	-
Total	<u>\$ 1,334,230</u>	<u>\$ 4,559,034</u>

The amount reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date, of \$393,938, will be recognized as an increase of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June

2022	\$ 1,204,949
2023	1,204,041
2024	748,541
2025	173,986
2026	287,225
Total	<u>\$ 3,618,742</u>

Actuarial Assumptions. The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of December 31, 2019 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020:

Inflation Rate	3.00%
Salary increases based on service:	Law Enforcement Officers: 8.10% grading down to 3.50%; General Employees: 5.50% grading down to 3.50%
Investment Rate of Return	7.00%
Healthcare Cost Trend Rates	
Medical	6.50% grading down to 5.00% by 2024 for non-MA and MA coverage
Prescription drug	9.50% grading down to 5.00% by 2028
Administrative costs	3.00%
Post-Retirement Mortality Rates	RP-2014 Healthy Annuitant Mortality Table for males and females, adjusted for Collar for some Participants, further adjusted with scaling factors varying before and after age 78, and projected for mortality improvement using Scale MP-2015

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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Discount rate . The discount rate used to measure the total OPEB liability for the RHBF was 2.21%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan’s fiduciary net position was not projected to be available to make projected future benefit payments of current plan members. As a result, a municipal bond rate of 3.50% was used as the discount rate used to measure the total OPEB liability. The 2.21% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2020.

Sensitivity of the County’s proportionate share of the net OPEB liability to changes in the discount rate. The following presents the County’s proportionate share of the net OPEB liability, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage point higher (3.21 percent) than the current discount rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB liability	\$ 9,804,490	\$ 8,267,296	\$ 7,028,830

Sensitivity of the County’s proportionate share of the net OPEB liability to changes in the healthcare trend rates. The following presents the County’s proportionate share of the net OPEB liability, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage point higher than the current discount rate:

	1% Decrease in Trend Rates	Current Trend Rates (6.5% Medical, 7.25% Rx, 3.0% Admin)	1% Increase in Trend Rates
Total OPEB liability	\$ 6,664,935	\$ 8,267,296	\$ 10,409,067

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

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

g. Other Employment Benefits

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

3. Deferred Outflows and Inflows of Resources

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pensions - difference between expected and actual experience		
LGERS	\$ 345,756	\$ -
Register of Deeds	-	366
LEOSSA	106,492	4,500
OPEB	7,490	323,427
Changes of Assumptions		
LGERS	203,758	-
LEOSSA	8,382	45,368
OPEB	362,568	3,354,999
Pensions - difference between projected and actual investment		
LGERS	385,294	-
Register of Deeds	-	1,537
Hospital	26,392	-
OPEB	17,416	-
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions		
LGERS	6,083	55,021
Register of Deeds	1,163	614
OPEB	552,818	880,608

WASHINGTON COUNTY, NORTH CAROLINA
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For the Year Ended June 30, 2021

Deferred Outflows and Inflows of Resources (continued)

Contributions to pension plan in current fiscal year		
LGERS	604,026	-
Register of Deeds	891	-
Benefit payments/administration costs paid subsequent to the measurement date		
LEOSSA	5,741	-
OPEB	393,938	-
Prepaid taxes (General)	-	57,375
Taxes receivable, net (General)	-	758,578
	<u>\$ 3,028,208</u>	<u>\$ 5,482,393</u>

4. Landfill Liabilities

State and federal laws and regulations require the County to place a final cover on its landfill facilities when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure 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 post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,977,850 reported as landfill closure and post-closure care liability at June 30, 2021 represents a cumulative amount reported to date based on the use of 100% percent of the total estimated capacity of the landfill. Per the latest study, the County exceeded the remaining estimated cost of closure and post-closure care. All of the above amounts are based on what it would cost to perform all closure and post-closure care in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

5. Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in two self-funded risk financing pools administered by 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 \$2 million for any one occurrence, general, professional, and employment practices liability coverage of \$5 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. These pools are audited annually by certified public accountants, and the audited financial statements are available to the County upon request. Both of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of a \$500,000 retention up to a \$2 million limit for liability coverage, and \$750,000 of each loss in excess of a \$250,000 per occurrence retention for property, and auto physical damage, with a \$750,000 annual aggregate retention. For workers' compensation, there is a per occurrence retention of \$0.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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In accordance with G.S. 159-29, the County's and Travel and Tourism Authority's employees who 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 individually bonded for \$100,000 each. The Register of Deeds is individually bonded for \$50,000. The Finance Director for the Travel and Tourism Authority is bonded for \$50,000. The remaining employees that have access to funds are bonded under a blanket bond for \$500,000.

The County and Travel and Tourism Authority carry commercial insurance 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 County also participates in the State Comprehensive Major Medical Plan (also referred to as the State Health Plan), a self-funded risk financing pool of the State administered by Blue Cross and Blue Shield of North Carolina. Participants in the Plan include all full-time agency employees and other participants who have the option to participate at their own expense (employee family members and terminated employees up to 18 months after termination). The County offers two options: 70/30 plan is a minimum of \$25, and 80/20 plan is a minimum of \$50 for Comprehensive Major Medical Plan. As of June 30, 2021, the County had 149 active participants in the Plan. The Plan provides medical coverage with no lifetime maximum. The Insurance Plan Administrator for the fiscal year ended June 30, 2021 was North Carolina State Health Plan for medical.

6. Contingent Liabilities

At June 30, 2021, the County is a plaintiff in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

7. Long-Term Obligations

a. Installment Purchases

Installment purchases serviced by the County are as follows:

The County entered into a direct placement installment purchase in December 2016 to finance the purchase of ambulances. Payments are due annually on December 15 at an interest rate of 2.27% and mature in 2022. The ambulances stand as collateral for the loan. In the event of default, the lender may exercise any one or more of the following remedies: (a) declare the unpaid principal component of the Installment Payments immediately due and payable; (b) proceed by appropriate court action to enforce the County's performance of the applicable covenants of this Agreement or to recover for the breach thereof; (c) pay over any balance remaining in the project fund against outstanding required payments; and (d) avail itself if all available remedies under the agreement, including execution as provided in Section 6.03 and recovery of attorneys' fees and other expenses.

\$ 28,984

WASHINGTON COUNTY, NORTH CAROLINA
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The County entered into a direct placement installment purchase in December 2017 to finance the purchase of equipment. Payments are due annually on November 30 at an interest rate of 2.25% and mature in 2023. The equipment is pledged as collateral for the loan. In the event of default, the lender may exercise any one or more of the following remedies: (a) declare the unpaid principal component of the Installment Payments immediately due and payable; (b) proceed by appropriate court action to enforce the County's performance of the applicable covenants of this Agreement or to recover for the breach thereof; or (c) avail itself if all available remedies under the agreement, including execution as provided in Section 6.03 and recovery of attorneys' fees and other expenses.

	85,474
Total serviced by the General Fund	\$ 114,458

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2022	\$ 71,245	\$ 2,581	\$ 73,826
2023	43,213	972	44,185
2024	-	-	-
2025	-	-	-
2026	-	-	-
Total	\$ 114,458	\$ 3,553	\$ 118,011

b. Revolving Loan

In June 2014, the County signed a direct borrowing note payable to the North Carolina Department of Environmental and Natural Resources in the amount of \$573,811. During fiscal year 2015, the County received loan proceeds totaling \$559,849 from the North Carolina Department of Environmental and Natural Resources Drinking Water Revolving Loan fund for the replacement of water meters for customers throughout the County. The loan is payable annually on May 1 without interest until maturity in 2034. The County agrees that any other monies due to the County from the State may be withheld by the State and applied to the payment of this obligation whenever the unit fails to pay any payment of principal or interest on this note when due.

	\$ 363,902
Total Revolving Loan	\$ 363,902

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for the County's revolving loans are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Business-type Activities</u>	
	<u>Revolving Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 27,992	\$ -
2023	27,992	-
2024	27,992	-
2025	27,992	-
2026	27,992	-
2027-2031	139,964	-
2032-2036	83,978	-
Total	<u>\$ 363,902</u>	<u>\$ -</u>

c. Revenue Bonds

In October 1995, the County issued a \$1,010,000 direct placement water revenue bond with a term of 39 years to finance its water works extension project. On August 26, 2013, the County issued \$776,180 in water revenue advance refunding bonds. The interest rate on the bonds is 3.89% and is payable annually on June 1. The balance due at June 30, 2021 was \$530,035. The revenue bonds, which mature June 2033, are reported in the Water Fund because the principal and interest are payable from the net revenues of the proprietary fund type. The taxing power of the County is not pledged for the payment of the principal or interest on the revenue bonds, and no owner has the right to compel the exercise of the taxing power of the County or the forfeiture of any of its property in connection with any default under the bond order.

In December 2000, the County issued a \$4,849,000 direct placement water revenue bond with a term of 40 years to finance its water works extension project. On August 26, 2013, the County issued \$4,140,000 in water revenue advance refunding bonds. The interest rate on the bonds is 3.89% and is payable annually on June 1. The balance due at June 30, 2021 was \$2,827,112. The revenue bonds, which mature June 2033, are reported in the water fund because the principal and interest are payable from the net revenues of the proprietary fund type. The taxing power of the County is not pledged for the payment of the principal or interest on the revenue bonds, and no owner has the right to compel the exercise of the taxing power of the County or the forfeiture of any of its property in connection with any default under the bond order.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Revenue Bonds (continued)

Section 5.01(b) of the Bond Order requires the debt service coverage ratio to be no less than 110% of the revenue bond debt service and no less than 100% of the total district debt service obligations. The debt service coverage ratio calculation for the year ended June 30, 2021, is as follows:

Operating Revenues	\$ 1,464,437	
Operating Expenses*	<u>770,997</u>	
Operating income	693,440	
Nonoperating revenues (expenses)**	<u>2,644</u>	
Income available for debt service	696,084	
Debt service, principal and interest paid (Revenue Bond only)	\$ 355,432	
All debt service (excluding interest included in nonoperating expenditures above)		\$ 383,424
Debt service coverage ratio	195.84%	181.54%

*Per rate covenants, this does not include depreciation expense of \$252,889.

**Does not include revenue bond interest paid of \$139,012.

Year Ending June 30	Business-type Activities		
	Principal	Interest	Total
2022	\$ 224,839	\$ 130,593	\$ 355,432
2023	233,585	121,847	355,432
2024	242,672	112,760	355,432
2025	252,112	103,320	355,432
2026	261,919	93,513	355,432
2027-2031	1,470,585	306,575	1,777,160
2032-2036	671,436	39,427	710,863
Total	<u>\$ 3,357,148</u>	<u>\$ 908,035</u>	<u>\$ 4,265,183</u>

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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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, 2021:

	Beginning			Ending	Current Portion
	Balance	Increases	Decreases	Balance	of Balance
Governmental Activities:					
Direct purchase agreements	\$ 234,122	\$ -	\$ 119,664	\$ 114,458	\$ 71,246
Net pension liability - LGERS	1,982,315	579,128	-	2,561,443	-
Net pension liability - Hospital	5,115,277	818,296	-	5,933,573	-
Total pension liability - LEOSSA	227,178	109,911	-	337,089	-
Compensated absences	436,469	44,240	-	480,709	-
Net OPEB liability	8,901,415	-	1,167,112	7,734,303	-
Total	\$ 16,896,776	\$ 1,551,575	\$ 1,286,776	\$ 17,161,575	\$ 71,246
Business-type Activities:					
Revenue bonds	\$ 3,573,567	\$ -	\$ 216,420	\$ 3,357,147	\$ 224,839
Direct borrowing agreement	391,894	-	27,992	363,902	27,992
Closure & post-closure liability	1,954,397	23,453	-	1,977,850	-
Net pension liability - LGERS	136,607	39,909	-	176,516	-
Net OPEB liability	613,422	-	80,430	532,992	-
Compensated absences	31,276	1,394	-	32,670	-
Total	\$ 6,701,163	\$ 64,756	\$ 324,842	\$ 6,441,077	\$ 252,831

For governmental funds, compensated absences are liquidated by the General Fund. The net pension liability – LGERS, total pension liability - LEOSSA, net pension liability – Hospital, and the net OPEB liability are liquidated primarily by the General Fund.

C. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2021 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Sanitation Fund	General Fund	\$ 2,495
General Fund	Water Fund	11,109
Sanitation Fund	Water Fund	289,787
General Fund	Emergency Management Fund	259
School Capital Outlay Fund	General Fund	900,802
Drainage Fund	General Fund	72,973
Airport Grant Fund	General Fund	347,502
Airport Fund	General Fund	80,292
General Fund	CRF Pandemic Recovery Fund	8,929

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Interfund Balances and Activity (continued)

Due to/from other funds (continued):

ARP Fund	General Fund	1,124,640
Project / Grants Fund	General Fund	20,000
Single Family Rehab Fund	General Fund	25,293
Emergency Telephone System Fund	General Fund	159,781
		\$ 3,043,862

The above balances resulted from the General Fund maintaining the Central Depository bank account within the General Fund as opposed to separately reflecting cash balances for each respective fund.

Interfund transfers:

Transfer from General Fund to Emergency Medical Fund to provide resources for services.	\$ 334,617
Transfer from General Fund to Airport Fund to provide resources for services.	94,317
Transfer from General Fund to Revaluation Fund to accumulate resources for future revaluations.	33,000
Transfer from General Fund to Projects/Grant Fund to provide local matches required for the project.	10,000
Transfer from General Fund to the Emergency Telephone System Fund to reimburse for nonallowable expenses paid for with the Emergency Telephone System funds.	1,931
Transfer from General Fund to Sanitation Fund to provide resources for operations.	35,000
	\$ 508,865

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

D. Net Investment in Capital Assets

	<u>Governmental</u>	<u>Business-type</u>
Capital assets	\$ 19,946,263	\$ 6,367,003
less: long-term debt	(114,458)	(3,721,049)
add: unexpended debt proceeds	-	-
Net investment in capital assets	\$ 19,831,805	\$ 2,645,954

E. Fund Balance

Washington 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's 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 appropriations:

Total Fund Balance - General Fund	\$ 9,781,691
Less:	
Nonspendable (Prepays)	129,362
Stabilization by State Statute	1,082,602
Tax revaluation	45,703
Hospital pension plan	439,784
Subsequent year's expenditures	994,528
Working Capital / Fund Balance Policy	-
Remaining Fund Balance	\$ 7,089,712

The County had no outstanding encumbrances at June 30, 2021.

NOTE IV: Joint Ventures

The County participates in a joint venture to operate Pettigrew Regional Library with four other local governments. Each participating local government appoints one board member to the five member board of the Library. The County has an ongoing financial responsibility for the joint venture because the Library's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Library, so no equity interest has been reflected in the financial statements at June 30, 2021. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$196,039 to the Library to supplement its activities. Complete financial statements for the Library can be obtained from the Library's offices at 201 E. 3rd Street, Plymouth, NC 27962.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Joint Ventures (continued)

The County also participates in a joint venture to operate Martin, Tyrell, Washington Health Department with two other local governments. The County government appoints certain board members to the board of the Health Department per State statute. The County has an ongoing financial responsibility for the joint venture because the Health Department's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Health Department, so no equity interest has been reflected in the financial statements at June 30, 2021.

In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$199,346 to the Health Department to supplement its activities. Complete financial statements for the Health Department can be obtained from their offices at Highway 45 N, Plymouth, NC 27962.

The County also participates in a joint venture to operate Trillium Health Resources with twenty-five other local governments. Each participating local government appoints certain members to the governing board of Trillium Health Resources. The County has an ongoing financial responsibility for the joint venture because Trillium Health Resources' continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in Trillium Health Resources, so no equity interest has been reflected in the financial statements at June 30, 2021. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$30,000 to Trillium Health Resources to supplement its activities. Complete financial statements for Trillium Health Resources can be obtained from their office at 2096 Central Park Drive Winterville, North Carolina, 28590.

NOTE V: Jointly Governed Organizations

The County, in conjunction with nine other counties and fourteen municipalities, established the Albemarle Commission. The participating governments established the Commission to coordinate various funding received from federal and state agencies. Each participating government appoints one member to the Commission's governing board. The County paid membership fees of \$10,504 to the Commission during the fiscal year ended June 30, 2021.

The County, in conjunction with seven other counties, joined the Albemarle Regional Solid Waste Management Authority. The participating governments established the Authority to provide environmentally sound, cost effective management of solid waste, including storage, collection, transporting, separation, processing, recycling, and disposal of solid waste in order to protect the public health, safety and welfare. Each participating county appoints one member to the Authority's governing board. The authority also serves the municipalities within its member counties. The County paid membership fees of \$3,690 to the Authority during the fiscal year ended June 30, 2021.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE VI: Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

The County has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies 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 monies.

Coronavirus Disease (COVID-19)

During the fiscal year 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic has had significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 is expected to impact various parts of its fiscal year 2021-22 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as events associated with the pandemic continue to develop.

NOTE VII: Subsequent Events

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through November 8, 2021, the date the financial statements were available to be issued.

NOTE VIII: Restatements

Change in Accounting Principle

The County implement Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. The statement establishes criteria for identifying fiduciary activities of all state and local governments and provides guidance on how to report fiduciary activities within the financial statements. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement also describes four fiduciary funds that should be reported if criteria outlined in the statement are met: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private purpose trust funds, and (4) custodial funds. The use of agency funds was eliminated. The statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

WASHINGTON COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

Change in Accounting Principle (continued)

As part of implementing the statement, the County performed a comprehensive review of its fiduciary relationships and applied the criteria within the guidance. As a result, fund balance and net position were restated as follows:

	Governmental Activities Net Position - Increase (Decrease)	Nonmajor Special Revenue Fund Balance - Increase (Decrease)	Fiduciary Net Position - Custodial Fund Increase (Decrease)
Cash related to funds held on behalf of incarcerated inmates was reclassified from an agency fund to a custodial fund. This resulted in a restatement of net position as a result of recognizing amounts that were previously reported as liabilities as beginning net position.	\$	-	\$ 13,740
Taxes receivables related to ad valorem and vehicle property taxes collected by the County on behalf of various municipalities were reclassified out of the Agency Fund into a newly created Municipal Tax Custodial Fund. A beginning balance was established for taxes receivable and was restated as custodial net position.	-	-	3,580
Cash received under the Social Security Administration's Representative Payee Program net of liabilities owed for payments on behalf of beneficiaries were reclassified out of the Agency Fund into a newly created Representative Payee Special Revenue Fund. The portion of liabilities in the Agency Fund representing net cash available at the beginning of the year were restated as fund balance.	40,297	40,297	-

REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accepted accounting principals.

- ~ Schedule of County's Proportionate Share of Net Pension Liability (LGERS)
- ~ Schedule of County Contributions (LGERS)
- ~ Schedule of County's Proportionate Share of Net Pension Asset (ROD)
- ~ Schedule of County Contributions (ROD)
- ~ Schedule of Changes in Total Pension Liability (LEOSSA)
- ~ Schedule of Total Pension Liability as a Percentage of Covered Payroll (LEOSSA)
- ~ Schedule of Changes in County's Net Pension Liability and Related Ratios - Hospital Pension
- ~ Schedule of County Contributions - Hospital Pension
- ~ Schedule of Pension Investment Returns - Hospital Pension
- ~ Schedule of Proportionate Share of the County's Net OPEB Liability - Retiree Health Benefit
- ~ Schedule of County Contributions - Retiree Health Benefit Fund

WASHINGTON COUNTY
Schedule of Proportionate Share of Net Pension Liability (Asset)
Local Government Employees' Retirement System
Last Eight Fiscal Years*

Local Government Employees' Retirement System				
	2021	2020	2019	2018
County's proportion of the net pension liability (asset) (%)	0.07662%	0.07759%	0.08395%	0.09239%
County's proportion of the net pension liability (asset) (\$)	\$ 2,737,959	\$ 2,118,922	\$ 1,991,581	\$ 1,411,463
County's covered payroll	\$ 5,594,658	\$ 5,594,314	\$ 5,461,694	\$ 5,663,037
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	48.94%	37.88%	36.46%	24.92%
Plan fiduciary net position as a percentage of the total pension liability**	88.61%	90.86%	91.63%	94.18%
	2017	2016	2015	2014
County's proportion of the net pension liability (asset) (%)	0.09387%	0.09047%	0.09456%	0.87800%
County's proportion of the net pension liability (asset) (\$)	\$ 1,992,236	\$ 406,024	\$ (557,664)	\$ 1,058,327
County's covered payroll	\$ 5,676,046	\$ 5,785,207	\$ 5,669,505	\$ 5,669,505
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	35.10%	7.02%	-9.84%	18.67%
Plan fiduciary net position as a percentage of the total pension liability**	91.47%	98.09%	102.64%	94.35%

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

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

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

WASHINGTON COUNTY
Schedule of County Contributions
Local Government Employees' Retirement System
Last Eight Fiscal Years

Local Government Employees' Retirement System				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 604,026	\$ 506,719	\$ 438,370	\$ 415,080
Contributions in relation to the contractually required contribution	604,026	506,719	438,370	415,080
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 5,897,855	\$ 5,594,658	\$ 5,594,314	\$ 5,461,694
Contributions as a percentage of covered payroll	10.24%	9.06%	7.84%	7.60%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 420,354	\$ 382,194	\$ 411,341	\$ 400,834
Contributions in relation to the contractually required contribution	420,354	382,194	411,341	400,834
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 5,663,037	\$ 5,676,046	\$ 5,785,207	\$ 5,669,505
Contributions as a percentage of covered payroll	7.42%	6.73%	7.11%	7.07%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

WASHINGTON COUNTY
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)
Register of Deeds' Supplemental Pension Fund
Last Eight Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's proportionate share of the net pension liability (asset) %	0.0784%	0.0735%	0.0856%	0.1319%
County's proportionate share of the net pension liability (asset) \$	\$ (17,965)	\$ (14,518)	\$ (14,170)	\$ (22,512)
Plan fiduciary net position as a percentage of the total pension liability	173.62%	164.11%	153.31%	153.77%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportionate share of the net pension liability (asset) %	0.1201%	0.1233%	0.0979%	0.7441%
County's proportionate share of the net pension liability (asset) \$	\$ (22,452)	\$ (28,562)	\$ (22,192)	\$ (15,894)
Plan fiduciary net position as a percentage of the total pension liability	160.17%	197.29%	193.88%	190.50%

* The amounts presented for the fiscal year were determined as of June 30.

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

WASHINGTON COUNTY
Schedule of County Contributions
Register of Deeds' Supplemental Pension Fund
Last Eight Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County's required contribution	\$ 891	\$ 751	\$ 3,964	\$ 732
Contributions in relation to contractually required contribution	<u>891</u>	<u>751</u>	<u>3,964</u>	<u>732</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's required contribution	\$ 1,146	\$ 981	\$ 986	\$ 799
Contributions in relation to contractually required contribution	<u>1,146</u>	<u>981</u>	<u>986</u>	<u>799</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

WASHINGTON COUNTY
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
Last Five Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 227,178	\$ 204,301	\$ 241,776	\$ 181,532	\$ 162,914
Service Cost	15,733	17,056	15,492	15,660	16,885
Interest on the total pension liability	7,219	7,402	7,640	7,007	5,816
Differences between expected and actuarial experience in the measurement of the total pension liability	(16,042)	(6,171)	(53,800)	22,838	-
Changes of assumptions and other inputs	114,483	6,504	(6,807)	14,739	(4,083)
Benefit payments	<u>(11,482)</u>	<u>(1,914)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance of total pension liability	<u>\$ 337,089</u>	<u>\$ 227,178</u>	<u>\$ 204,301</u>	<u>\$ 241,776</u>	<u>\$ 181,532</u>

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

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

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WASHINGTON COUNTY
Schedule of Total Pension Liability as a Percentage of Covered Payroll
Law Enforcement Officers' Special Separation Allowance
Last Five Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability	\$ 337,089	\$ 227,178	\$ 204,301	\$ 241,776	\$ 181,532
Covered payroll	732,551	761,006	670,259	808,505	780,374
Total pension liability as a percentage of covered payroll	46.02%	29.85%	30.48%	29.90%	23.26%

Notes to the schedules:

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

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

DRAFT

WASHINGTON COUNTY
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Hospital Employee's Pension Fund
Last Nine Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total pension liability									
Interest on total pension liability	\$ 130,488	\$ 176,272	\$ 168,692	\$ 152,817	\$ 155,151	\$ 170,440	\$ (5,142)	\$ 361,544	\$ 93,162
Assumption changes	(28,829)	877,648	731,966	(390,245)	-	1,206,409	-	-	-
Benefit payments, including refunds of employee contributions	(301,049)	(311,979)	(259,077)	(240,197)	(244,897)	-	-	-	-
Differences between expected and actual experience	(65,495)	94,630	62,128	(5,590)	13,300	18,685	-	-	-
Net change in total pension liability	(264,885)	836,571	703,709	(483,215)	(76,446)	1,395,534	(5,142)	361,544	93,162
Total pension liability - beginning	6,027,554	5,190,983	4,487,274	4,970,489	5,046,935	3,651,401	3,656,543	3,294,999	3,201,837
Total pension liability - ending (a)	\$ 5,762,669	\$ 6,027,554	\$ 5,190,983	\$ 4,487,274	\$ 4,970,489	\$ 5,046,935	\$ 3,651,401	\$ 3,656,543	\$ 3,294,999
Plan fiduciary net position									
Contributions - employer	\$ 320,000	\$ 330,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 61,142
Net investment income	-	62	-	-	17,875	53,517	(12,484)	89,132	139,082
Benefit payments, including refunds of employee contributions	(301,049)	(311,979)	(259,077)	(240,197)	(244,897)	(235,999)	(223,043)	(212,932)	(178,194)
Administrative expenses	-	-	-	-	(1,502)	(15,912)	(20,289)	(23,795)	(21,934)
Net change in plan fiduciary net position	18,951	18,275	(259,077)	(240,197)	(228,524)	(198,394)	(255,816)	(47,595)	96
Plan fiduciary net position - beginning	93,981	75,706	334,783	574,980	803,504	1,001,898	1,257,714	1,305,309	1,305,213
Plan fiduciary net position - ending (b)	\$ 112,932	\$ 93,981	\$ 75,706	\$ 334,783	\$ 574,980	\$ 803,504	\$ 1,001,898	\$ 1,257,714	\$ 1,305,309
County's net pension liability - ending (a) - (b)	\$ 5,649,737	\$ 5,933,573	\$ 5,115,277	\$ 4,152,491	\$ 4,395,509	\$ 4,243,431	\$ 2,649,503	\$ 2,398,829	\$ 1,989,690
Plan fiduciary net position as a percentage of the total pension liability	1.96%	1.56%	1.46%	7.46%	11.57%	15.92%	27.44%	34.40%	39.61%
Covered payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
County's net pension liability as a percentage of covered payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

WASHINGTON COUNTY
Schedule of County Contributions
Hospital Employee's Pension Fund
Last Eight Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 318,370	\$ 303,418	\$ 277,031	\$ 242,902
Contributions in relation to the actuarially required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ 318,370</u>	<u>\$ 303,418</u>	<u>\$ 277,031</u>	<u>\$ 242,902</u>
County's covered payroll	n/a	n/a	n/a	n/a
Contributions as a percentage of covered payroll	n/a	n/a	n/a	n/a
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 279,097	\$ 225,979	\$ 202,714	\$ 177,348
Contributions in relation to the actuarially required contribution	-	-	100,000	61,142
Contribution deficiency (excess)	<u>\$ 279,097</u>	<u>\$ 225,979</u>	<u>\$ 102,714</u>	<u>\$ 116,206</u>
County's covered payroll	n/a	n/a	n/a	n/a
Contributions as a percentage of covered payroll	n/a	n/a	n/a	n/a

n/a - as there is no covered payroll for this plan

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

The actuarially determined contribution is calculated on a plan year (calendar year) basis. The numbers displayed represent a blend of the actuarially determined contributions for the current and prior plan years. The blend is 50% of the current plan year (6 months) and 50% of the prior plan year (6 months). The actuarial assumptions included (a) 4.00% investment rate of return, and (b) projected salary increases of 0.00% per year (plan is frozen). The actuarial value of assets was determined using the market value of investments.

WASHINGTON COUNTY
Schedule of Pension Investment Returns
Hospital Employee's Pension Fund
Last Five Fiscal Years

	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expenses for the County's Hospital Authority Pension Plan.	0.00%	0.00%	0.00%	0.00%	2.59%

Notes to the schedules:

The schedule will present 10 years of information once it is accumulated.

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WASHINGTON COUNTY
Schedule of the County's Proportionate Share of the Net OPEB Liability
Retiree Health Benefit Fund (OPEB Plan)
For the Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability (%)	0.029802%	0.030073%	0.029742%	0.033430%	0.030390%
County's proportion of the net OPEB liability (asset) (\$)	\$ 8,267,296	\$9,514,836	\$ 8,473,050	\$ 10,959,935	\$ 13,222,163
County's covered payroll	5,594,658	5,645,459	5,083,569	5,057,138	4,890,138
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	147.8%	168.5%	166.7%	216.7%	270.4%
Plan fiduciary net position as a percentage of the total OPEB liability	4.40%	4.40%	4.40%	3.52%	2.41%

Notes to the schedules:

The schedule will present 10 years of information once it is accumulated.

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WASHINGTON COUNTY
Schedule of County Contributions
Retiree Health Benefit Fund (OPEB Plan)
For the Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 393,938	\$ 359,540	\$ 353,971	\$ 330,432	\$ 328,714
Contributions in relation to the contractually required contribution	<u>393,938</u>	<u>359,540</u>	<u>353,971</u>	<u>330,432</u>	<u>328,714</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 5,897,855	\$ 5,594,658	\$ 5,645,459	\$ 5,083,569	\$ 5,057,138
Contributions as a percentage of covered payroll	6.7%	6.4%	6.3%	6.5%	6.5%

Notes to the schedules:

The schedule will present 10 years of information once it is accumulated.

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MAJOR FUNDS

General Fund

Emergency Medical Services Fund

ARP Fund*

*Budget to Actual not presented, as there was no budget or actual, but Balance Sheet only

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Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues			
Ad valorem Taxes			
Property taxes	\$ 8,282,796	\$ 8,442,284	\$ 159,488
Tax penalties and interest	108,500	108,123	(377)
Total ad valorem taxes	<u>8,391,296</u>	<u>8,550,407</u>	<u>159,111</u>
Other Taxes and Licenses			
Privilege and beer licenses	600	630	30
Gross receipts tax	500	902	402
Total other taxes and licenses	<u>1,100</u>	<u>1,532</u>	<u>432</u>
Sales Tax			
Article 44 one-half of one percent	851,000	1,048,777	197,777
Article 40 one-half of one percent	619,000	701,794	82,794
Article 42 one-half of one percent	187,000	227,966	40,966
Redistribution	292,000	306,794	14,794
Total sales tax	<u>1,949,000</u>	<u>2,285,331</u>	<u>336,331</u>
Unrestricted Intergovernmental Revenues			
Beer and wine tax	40,000	32,368	(7,632)
ABC Board profit distribution	30,000	20,819	(9,181)
Cable franchise fees	14,000	11,503	(2,497)
Payments in lieu of taxes	15,000	12,812	(2,188)
Total unrestricted intergovernmental	<u>99,000</u>	<u>77,502</u>	<u>(21,498)</u>
Restricted Intergovernmental Revenues			
State grants	681,342	645,877	(35,465)
Federal grants	3,141,014	3,047,974	(93,040)
CARES Act Funding	372,795	422,993	50,198
Court facility fees	22,000	16,131	(5,869)
ABC bottle taxes	-	4,116	4,116
Total restricted intergovernmental	<u>4,217,151</u>	<u>4,137,091</u>	<u>(80,060)</u>
Permits and Fees			
Building permits	61,200	47,972	(13,228)
Officer and sheriff fees	26,000	21,941	(4,059)
Gun permits	25,725	27,000	1,275
Register of deeds	62,500	81,927	19,427
Total charges for services	<u>175,425</u>	<u>178,840</u>	<u>3,415</u>

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Sales and Services			
Concessions	27,900	27,721	(179)
Animal adoption fees	600	290	(310)
School resource officer fees	115,540	94,424	(21,116)
Jail fees	82,000	37,907	(44,093)
Election fees	-	-	-
Tax collection fees	4,000	4,211	211
Senior citizens funds	2,500	-	(2,500)
Recreation fees	5,900	725	(5,175)
Total sales and services	<u>238,440</u>	<u>165,278</u>	<u>(73,162)</u>
Investment Earnings	35,000	9,118	(25,882)
Miscellaneous			
Administrative reimbursement	3,500	3,500	-
Contributions	10,380	1,380	(9,000)
Insurance proceeds	35,296	36,700	1,404
Sale of fixed assets	5,000	1,700	(3,300)
Miscellaneous	21,185	26,325	5,140
Total miscellaneous revenues	<u>75,361</u>	<u>69,605</u>	<u>(5,756)</u>
Total Revenues	<u>\$ 15,181,773</u>	<u>\$ 15,474,704</u>	<u>\$ 292,931</u>
Expenditures			
General Government:			
Governing Board			
Governing board fees	\$ 56,606	\$ 56,405	\$ 201
Operating expenditures	52,683	35,410	17,273
Total	<u>109,289</u>	<u>91,815</u>	<u>17,474</u>
Administration			
Salaries and benefits	360,614	289,907	70,707
Operating expenditures	223,224	213,636	9,588
Total	<u>583,838</u>	<u>503,543</u>	<u>80,295</u>
Elections			
Salaries and benefits	149,052	147,181	1,871
Operating expenditures	62,444	27,335	35,109
Capital Outlay	65,684	-	65,684
Total	<u>277,180</u>	<u>174,516</u>	<u>102,664</u>

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Finance			
Salaries and benefits	251,654	249,153	2,501
Operating expenditures	117,145	111,124	6,021
Total	<u>368,799</u>	<u>360,277</u>	<u>8,522</u>
Tax Administration			
Salaries and benefits	277,027	266,680	10,347
Operating expenditures	69,745	47,304	22,441
Total	<u>346,772</u>	<u>313,984</u>	<u>32,788</u>
Legal and Professional			
Contracted services	350,000	348,440	1,560
Total	<u>350,000</u>	<u>348,440</u>	<u>1,560</u>
Register of Deeds			
Salaries and benefits	126,450	124,265	2,185
Operating expenditures	30,894	29,958	936
Capital outlay	755	-	755
Total	<u>158,099</u>	<u>154,223</u>	<u>3,876</u>
Facility Services			
Salaries and benefits	273,123	249,962	23,161
Operating expenditures	419,163	348,402	70,761
Capital outlay	53,200	9,122	44,078
Total	<u>745,486</u>	<u>607,486</u>	<u>138,000</u>
Information Technology			
Salaries and benefits	77,749	76,874	875
Operating expenditures	57,010	56,974	36
Total	<u>134,759</u>	<u>133,848</u>	<u>911</u>
Geographic Information			
Salaries and benefits	60,131	58,907	1,224
Operating expenditures	11,900	9,326	2,574
Total	<u>72,031</u>	<u>68,233</u>	<u>3,798</u>
Total General Government	<u>3,146,253</u>	<u>2,756,365</u>	<u>389,888</u>

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Public safety:			
Sheriff			
Salaries and benefits	1,216,718	1,074,958	141,760
Operating expenditures	248,284	170,070	78,214
Capital outlay	158,385	88,912	69,473
Total	<u>1,623,387</u>	<u>1,333,940</u>	<u>289,447</u>
Communications E911			
Salaries and benefits	446,395	361,057	85,338
Operating expenditures	37,034	14,613	22,421
Capital outlay	157,502	25,065	132,437
Total	<u>640,931</u>	<u>400,735</u>	<u>240,196</u>
Detention Center			
Salaries and benefits	666,885	628,784	38,101
Operating expenditures	368,697	276,184	92,513
Total	<u>1,035,582</u>	<u>904,968</u>	<u>130,614</u>
School Resource Officer - Union			
Salaries and benefits	55,170	53,832	1,338
Operating expenditures	3,950	3,151	799
Total	<u>59,120</u>	<u>56,983</u>	<u>2,137</u>
School Resource Officer - Creswell			
Salaries and benefits	53,820	29,563	24,257
Operating expenditures	3,950	1,003	2,947
Total	<u>57,770</u>	<u>30,566</u>	<u>27,204</u>
School Resource Officer - Pines			
Salaries and benefits	2,238	2,238	-
Operating expenditures	-	-	-
Total	<u>2,238</u>	<u>2,238</u>	<u>-</u>
School Resource Officer - Plymouth			
Salaries and benefits	54,920	53,201	1,719
Operating expenditures	3,950	3,301	649
Total	<u>58,870</u>	<u>56,502</u>	<u>2,368</u>
Fire Protection			
Operating expenditures	377,269	377,269	-
Total	<u>377,269</u>	<u>377,269</u>	<u>-</u>

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Emergency Management			
Salaries and benefits	81,642	79,744	1,898
Operating expenditures	22,058	13,225	8,833
Capital outlay	47,769	46,897	872
Total	<u>151,469</u>	<u>139,866</u>	<u>11,603</u>
Planning and Inspections			
Salaries and benefits	150,288	142,883	7,405
Operating expenditures	71,650	7,716	63,934
Capital outlay	31,000	30,751	249
Total	<u>252,938</u>	<u>181,350</u>	<u>71,588</u>
Medical Examiner			
Contracted services	8,000	6,500	1,500
Total	<u>8,000</u>	<u>6,500</u>	<u>1,500</u>
Forestry			
County contribution	109,358	74,844	34,514
Total	<u>109,358</u>	<u>74,844</u>	<u>34,514</u>
Total Public Safety	<u>4,376,932</u>	<u>3,565,761</u>	<u>811,171</u>
Economic and Physical Development:			
Cooperative Extension Service			
Salaries and benefits	126,819	123,981	2,838
Operating expenditures	20,859	19,273	1,586
Total	<u>147,678</u>	<u>143,254</u>	<u>4,424</u>
Soil and Water Conservation			
Salaries and benefits	51,898	51,020	878
Operating expenditures	8,000	4,192	3,808
Total	<u>59,898</u>	<u>55,212</u>	<u>4,686</u>
Total Economic and Physical Development	<u>207,576</u>	<u>198,466</u>	<u>9,110</u>
Human services:			
Contribution to District Health Department	199,346	199,346	-

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Mental Health			
Mental health operations	30,000	30,000	-
Total	30,000	30,000	-
Drug Court			
Operating expenditures	95,000	83,564	11,436
Total	95,000	83,564	11,436
Juvenile Justice			
Operating expenditures	97,095	73,675	23,420
Total	97,095	73,675	23,420
Social Services Administration			
Salaries and benefits	3,074,711	2,874,598	200,113
Operating expenditures	440,961	345,081	95,880
Capital outlay	18,000	16,534	1,466
Total	3,533,672	3,236,213	297,459
Social Services			
Economic support	893,013	564,348	328,665
Total	893,013	564,348	328,665
Social Services Transportation			
Operating expenditures	173,263	116,969	56,294
Capital outlay	165,250	164,852	398
Total	338,513	281,821	56,692
Community Alternatives Program			
Salaries and benefits	-	-	-
Operating expenditures	5,000	3,365	1,635
Total	5,000	3,365	1,635
Veterans Service Officer			
Salaries and benefits	10,930	10,807	123
Operating expenditures	2,250	620	1,630
Total	13,180	11,427	1,753
Total Human Services	5,204,819	4,483,759	721,060

Washington County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Cultural and recreational:			
Recreation			
Salaries and benefits	75,636	69,767	5,869
Operating expenditures	83,488	50,655	32,833
Capital outlay	35,252	35,228	24
Total	<u>194,376</u>	<u>155,650</u>	<u>38,726</u>
Senior Citizens Center			
Salaries and benefits	133,877	116,564	17,313
Operating expenditures	80,708	66,420	14,288
Total	<u>214,585</u>	<u>182,984</u>	<u>31,601</u>
Library			
Contribution to regional library	196,039	196,039	-
Total	<u>196,039</u>	<u>196,039</u>	<u>-</u>
Total Cultural and Recreational	<u>605,000</u>	<u>534,673</u>	<u>70,327</u>
Education:			
Public School			
Current Expense	1,747,000	1,735,000	12,000
Capital Outlay	87,407	87,407	-
Total Education	<u>1,834,407</u>	<u>1,822,407</u>	<u>12,000</u>
Debt service:			
Principal	50,000	50,000	-
Interest and fees	2,205	1,636	569
Total debt service	<u>52,205</u>	<u>51,636</u>	<u>569</u>
Total expenditures	<u>15,431,495</u>	<u>13,413,067</u>	<u>2,018,428</u>
Revenue over (under) expenditures	<u>(249,722)</u>	<u>2,061,637</u>	<u>2,311,359</u>
Other financing sources (uses):			
Transfers Out	(508,865)	(508,865)	-
Appropriated Fund Balance	758,587	-	(758,587)
Total other financing sources (uses)	<u>249,722</u>	<u>(508,865)</u>	<u>(758,587)</u>
Net change in fund balance	<u>\$ -</u>	<u>1,552,772</u>	<u>\$ 1,552,772</u>
Fund balance, beginning of year		<u>8,183,216</u>	
Fund balance, end of year		<u>\$ 9,735,988</u>	

**Washington County, North Carolina
Tax Mapping and Revaluation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Investment earnings	\$ 50	\$ 18	\$ (32)
Total revenues	<u>50</u>	<u>18</u>	<u>(32)</u>
Expenditures			
General Government:			
Tax Revaluation	103,260	97,993	5,267
Total expenditures	<u>103,260</u>	<u>97,993</u>	<u>5,267</u>
Revenue over (under) expenditures	<u>(103,210)</u>	<u>(97,975)</u>	<u>5,235</u>
Other financing sources (uses):			
Transfers In	33,000	33,000	-
Reserve for reappraisal	-	-	-
Appropriated Fund Balance	70,210	-	(70,210)
Total other financing sources (uses)	<u>103,210</u>	<u>33,000</u>	<u>(70,210)</u>
Net change in fund balance	<u>\$ -</u>	<u>(64,975)</u>	<u>\$ (64,975)</u>
Fund balance, beginning		<u>110,678</u>	
Fund balance, ending		<u>\$ 45,703</u>	

Washington County, North Carolina
Emergency Medical Services Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Restricted Intergovernmental	\$ 107,214	\$ -	\$ (107,214)
Sales and Services	1,475,100	2,056,462	581,362
Investment earnings	-	580	580
Miscellaneous	-	-	-
Total revenues	<u>1,582,314</u>	<u>2,057,042</u>	<u>474,728</u>
Expenditures:			
Human Services			
EMS - Washington County	1,953,261	1,688,305	264,956
Transport - Washington County	289,651	207,418	82,233
Total human services	<u>2,242,912</u>	<u>1,895,723</u>	<u>347,189</u>
Debt Service			
Principal retirement	69,665	69,664	1
Interest	4,163	4,162	1
Total debt service	<u>73,828</u>	<u>73,826</u>	<u>2</u>
Total expenditures	<u>2,316,740</u>	<u>1,969,549</u>	<u>347,191</u>
Revenues over (under) expenditures	<u>(734,426)</u>	<u>87,493</u>	<u>821,919</u>
Other Financing Sources			
Transfers in	334,617	334,617	-
Sale of Fixed Assets	1,000	4,125	3,125
Designated for future appropriations	398,809	-	(398,809)
Total Other Financing Sources	<u>734,426</u>	<u>338,742</u>	<u>(395,684)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>426,235</u>	<u>\$ 426,235</u>
Fund balance, beginning		<u>493,159</u>	
Fund balance, ending		<u>\$ 919,394</u>	

NON-MAJOR GOVERNMENTAL FUNDS

Non-Major Governmental Funds are Special Revenue Funds and Capital Projects Funds.

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Washington County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue Funds	Capital Project Funds	Total Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 522,992	\$ -	\$ 522,992
Accounts receivable (net)	10,955	112,481	123,436
Due from other governments	16,022	175,167	191,189
Due from other funds	358,339	1,248,304	1,606,643
Total assets	<u>\$ 908,308</u>	<u>\$ 1,535,952</u>	<u>\$ 2,444,260</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 486	\$ 112,481	\$ 112,967
Due to other funds	8,929	-	8,929
Accrued Liabilities	3,000	-	3,000
Unspent CARES Act Funds	420	-	420
Total liabilities	<u>12,835</u>	<u>112,481</u>	<u>125,316</u>
Fund balances:			
Restricted:			
Public Safety	557,669	-	557,669
Education	-	1,075,969	1,075,969
Economic and Physical Development	294,349	-	294,349
Human services	43,455	-	43,455
Total fund balances	<u>895,473</u>	<u>1,423,471</u>	<u>2,318,944</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 908,308</u>	<u>\$ 1,535,952</u>	<u>\$ 2,444,260</u>

Washington County, North Carolina
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds	Capital Project Funds	Total Non-Major Governmental Funds
Revenues:			
Other taxes and license	\$ 218,828	\$ -	\$ 218,828
Restricted intergovernmental	1,066,768	1,688,981	2,755,749
Sales and Services	64,203	-	64,203
Investment earnings	2	-	2
Miscellaneous revenue	10,580	-	10,580
Total revenues	<u>1,360,381</u>	<u>1,688,981</u>	<u>3,049,362</u>
Expenditures:			
General government	-	-	-
Public safety	163,328	-	163,328
Human services	875,516	-	875,516
Economic and physical development	378,356	-	378,356
Debt service:			
Principal retirements	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>1,417,200</u>	<u>-</u>	<u>1,417,200</u>
Capital outlay	-	1,446,263	1,446,263
Total Expenditures	<u>1,417,200</u>	<u>1,446,263</u>	<u>2,863,463</u>
Revenues over (under) expenditures	<u>(56,819)</u>	<u>242,718</u>	<u>185,899</u>
Other financing sources (uses):			
Transfers in (out)	106,248	-	106,248
Sale of fixed assets	-	-	-
Total other financing sources (uses)	<u>106,248</u>	<u>-</u>	<u>106,248</u>
Net change in fund balance	49,429	242,718	292,147
Fund balance, beginning, as previously reported	805,747	1,180,753	1,986,500
Prior Period Restatement - change in accounting principle	40,297	-	40,297
Fund balance, beginning, as restated	<u>846,044</u>	<u>1,180,753</u>	<u>2,026,797</u>
Fund balances, ending	<u>\$ 895,473</u>	<u>\$ 1,423,471</u>	<u>\$ 2,318,944</u>

Washington County, North Carolina
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2021

Exhibit C-3

	Emergency Telephone System Fund	Drainage Fund	Airport Fund	NCHFA SFR Loan Pool
ASSETS				
Cash and cash equivalents	\$ 380,710	\$ 98,827	\$ -	\$ -
Accounts receivable (net)	10,535	-	-	-
Due from other governments	6,682	-	411	-
Due from other funds	159,781	72,973	80,292	25,293
Total assets	<u>\$ 557,708</u>	<u>\$ 171,800</u>	<u>\$ 80,703</u>	<u>\$ 25,293</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 39	\$ -	\$ 447	\$ -
Due to other funds	-	-	-	-
Accrued Liabilities	-	-	3,000	-
Unspent Grant Funds	-	-	-	-
Total liabilities	<u>39</u>	<u>-</u>	<u>3,447</u>	<u>-</u>
Fund Balances:				
Restricted:				
Public Safety	557,669	-	-	-
Economic and Physical Development	-	171,800	77,256	25,293
Human Services	-	-	-	-
Total fund balances	<u>557,669</u>	<u>171,800</u>	<u>77,256</u>	<u>25,293</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 557,708</u>	<u>\$ 171,800</u>	<u>\$ 80,703</u>	<u>\$ 25,293</u>

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Washington County, North Carolina
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2021

Exhibit C-3

	CRF Pandemic Recovery Fund	Representative Payee Fund	Grant Project Fund	Total
ASSETS				
Cash and cash equivalents	\$ -	\$ 43,455	\$ -	\$ 522,992
Accounts receivable (net)	420	-	-	10,955
Due from other governments	8,929	-	-	16,022
Due from other funds	-	-	20,000	358,339
Total assets	\$ 9,349	\$ 43,455	\$ 20,000	\$ 908,308
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 486
Due to other funds	8,929	-	-	8,929
Accrued Liabilities	-	-	-	3,000
Unspent Grant Funds	420	-	-	420
Total liabilities	9,349	-	-	12,835
Fund Balances:				
Restricted:				
Public Safety	-	-	-	557,669
Economic and Physical Development	-	-	20,000	294,349
Human Services	-	43,455	-	43,455
Total fund balances	-	43,455	20,000	895,473
Total liabilities, deferred inflows of resources and fund balances	\$ 9,349	\$ 43,455	\$ 20,000	\$ 908,308

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Non-Major Special Revenue Funds

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

For the Year ended June 30, 2021

	Emergency Telephone System Fund	Drainage Fund	Airport Fund	NCHFA SFR Loan Pool
Revenues:				
Other taxes and licenses	\$ 126,421	\$ 92,407	\$ -	\$ -
Restricted intergovernmental	-	120,006	20,000	48,088
Sales and Services	-	-	64,203	-
Investment earnings	-	2	-	-
Miscellaneous	-	-	580	-
Total revenues	<u>126,421</u>	<u>212,415</u>	<u>84,783</u>	<u>48,088</u>
Expenditures:				
Public safety	163,328	-	-	-
Human services	-	-	-	-
Economic and physical development	-	201,080	129,188	48,088
Debt service:				
Principal retirements	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>163,328</u>	<u>201,080</u>	<u>129,188</u>	<u>48,088</u>
Revenues over (under) expenditures	(36,907)	11,335	(44,405)	-
Other financing sources (uses):				
Transfers in (out)	1,931	-	94,317	-
Sale of fixed assets	-	-	-	-
Total other financing sources (uses)	<u>1,931</u>	<u>-</u>	<u>94,317</u>	<u>-</u>
Net change in fund balances	(34,976)	11,335	49,912	-
Fund balance, beginning, as previously reported	592,645	160,465	27,344	25,293
Prior Period Restatement - change in accounting principle	-	-	-	-
Fund balance, beginning, as restated	<u>592,645</u>	<u>160,465</u>	<u>27,344</u>	<u>25,293</u>
Fund balances, ending	<u>\$ 557,669</u>	<u>\$ 171,800</u>	<u>\$ 77,256</u>	<u>\$ 25,293</u>

Non-Major Special Revenue Funds

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

For the Year ended June 30, 2021

	CRF			Total
	Pandemic Recovery Fund	Representative Payee Fund	Grant Project Fund	
Revenues:				
Other taxes and licenses	\$ -	\$ -	\$ -	\$ 218,828
Restricted intergovernmental	716,683	161,991	-	1,066,768
Sales and Services	-	-	-	64,203
Investment earnings	-	-	-	2
Miscellaneous	-	-	10,000	10,580
Total revenues	<u>716,683</u>	<u>161,991</u>	<u>10,000</u>	<u>1,360,381</u>
Expenditures:				
Public safety	-	-	-	163,328
Human services	716,683	158,833	-	875,516
Economic and physical development	-	-	-	378,356
Debt service:				
Principal retirements	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>716,683</u>	<u>158,833</u>	<u>-</u>	<u>1,417,200</u>
Revenues over (under) expenditures	-	3,158	10,000	(56,819)
Other financing sources (uses):				
Transfers in (out)	-	-	10,000	106,248
Sale of fixed assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>106,248</u>
Net change in fund balances	-	3,158	20,000	49,429
Fund balance, beginning, as previously reported	-	-	-	805,747
Prior Period Restatement - change in accounting principle	-	40,297	-	40,297
Fund balance, beginning, as restated	<u>-</u>	<u>40,297</u>	<u>-</u>	<u>846,044</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 43,455</u>	<u>\$ 20,000</u>	<u>\$ 895,473</u>

Washington County, North Carolina
Emergency Telephone System Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Taxes and License	\$ 126,420	\$ 126,421	\$ 1
Total revenues	<u>126,420</u>	<u>126,421</u>	<u>1</u>
Expenditures:			
Public Safety	116,984	99,812	17,172
Capital Outlay	274,431	63,516	210,915
Total expenditures	<u>391,415</u>	<u>163,328</u>	<u>228,087</u>
Revenues over (under) expenditures	<u>(264,995)</u>	<u>(36,907)</u>	<u>228,088</u>
Other Financing Sources			
Transfers In	1,931	1,931	-
Appropriated Fund Balance	263,064	-	(263,064)
Total Other Financing Sources	<u>264,995</u>	<u>1,931</u>	<u>(263,064)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>(34,976)</u>	<u>\$ (34,976)</u>
Fund balance, beginning		<u>592,645</u>	
Fund balance, ending		<u>\$ 557,669</u>	

Washington County, North Carolina
Drainage Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Taxes and Licenses	\$ 100,427	\$ 92,407	\$ (8,020)
Restricted intergovernmental	271,626	120,006	(151,620)
Investment earnings	-	2	2
Total revenues	<u>372,053</u>	<u>212,415</u>	<u>(159,638)</u>
Expenditures:			
Economic and Physical Development	<u>352,626</u>	<u>201,080</u>	<u>151,546</u>
Total expenditures	<u>352,626</u>	<u>201,080</u>	<u>151,546</u>
Revenues over (under) expenditures	<u>19,427</u>	<u>11,335</u>	<u>(8,092)</u>
Other Financing Sources			
Appropriated Fund Balance	<u>(19,427)</u>	<u>-</u>	<u>19,427</u>
Total Other Financing Sources	<u>(19,427)</u>	<u>-</u>	<u>19,427</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>11,335</u>	<u>\$ 11,335</u>
Fund balance, beginning		<u>160,465</u>	
Fund balance, ending		<u>\$ 171,800</u>	

Washington County, North Carolina
Airport Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Sales and Services	\$ 74,940	\$ 64,203	\$ (10,737)
Restricted Intergovernmental	20,000	20,000	
Miscellaneous	-	580	580
Total revenues	<u>94,940</u>	<u>84,783</u>	<u>(10,157)</u>
Expenditures:			
Economic and Physical Development	<u>152,913</u>	<u>129,188</u>	<u>23,725</u>
Total expenditures	<u>152,913</u>	<u>129,188</u>	<u>23,725</u>
Revenues over (under) expenditures	<u>(57,973)</u>	<u>(44,405)</u>	<u>13,568</u>
Other Financing Sources (Uses):			
Transfer in (out)	94,317	94,317	-
Designated for future appropriation	(36,344)	-	36,344
Appropriated Fund Balance	-	-	-
Total Other Financing Sources (Uses)	<u>57,973</u>	<u>94,317</u>	<u>36,344</u>
Net Change in Fund Balance	<u>\$ -</u>	49,912	<u>\$ 49,912</u>
Fund balance, beginning		<u>27,344</u>	
Fund balance, ending		<u>\$ 77,256</u>	

Washington County, North Carolina
NCHFA Single Family Rehabilitation Loan Pool Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2021

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Retricted Intergovernmental	\$ 396,901	\$ 348,486	\$ 48,088	\$396,574	\$ (327)
Total revenues	<u>396,901</u>	<u>348,486</u>	<u>48,088</u>	<u>396,574</u>	<u>(327)</u>
Expenditures:					
Economic and Physical Development	396,901	348,486	48,088	396,574	327
Total expenditures	<u>396,901</u>	<u>348,486</u>	<u>48,088</u>	<u>396,574</u>	<u>327</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources					
Appropriated Fund Balance	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>25,293</u>		
Fund balance, ending			<u>\$ 25,293</u>		

Washington County, North Carolina
CRF Pandemic Recovery Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2021

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental	\$ 285,675	\$ 6,782	\$ 716,683	\$ 723,465	\$ 437,790
Total revenues	<u>285,675</u>	<u>6,782</u>	<u>716,683</u>	<u>723,465</u>	<u>437,790</u>
Expenditures:					
Human Services					
CRF Expenses	-	6,782	-	6,782	(6,782)
Medical Expense	45,835	-	45,835	45,835	-
Public Health Expense	139,854	-	139,434	139,434	420
Payroll Expense	397,221	-	397,220	397,220	1
Public Health Measure Expense	60,930	-	60,730	60,730	200
Other	17,464	-	17,465	17,465	(1)
Municipalities	55,999	-	55,999	55,999	-
Total expenditures	<u>717,303</u>	<u>6,782</u>	<u>716,683</u>	<u>723,465</u>	<u>(6,162)</u>
Revenues over (under) expenditures	<u>(431,628)</u>	-	-	-	431,628
Other Financing Sources					
Appropriated Fund Balance	431,628	-	-	-	(431,628)
Total Other Financing Sources	<u>431,628</u>	-	-	-	<u>(431,628)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ -</u>		

Washington County, North Carolina
Representative Payee Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Restricted intergovernmental	\$ -	\$ 161,991	\$ 161,991
Total revenues	<u>-</u>	<u>161,991</u>	<u>161,991</u>
Expenditures:			
Human Services			
Payments made for the benefit of			
beneficiaries	-	158,833	(158,833)
Total expenditures	<u>-</u>	<u>158,833</u>	<u>(158,833)</u>
Revenues over (under) expenditures	<u>-</u>	<u>3,158</u>	<u>3,158</u>
Other Financing Sources (Uses):			
Appropriated Fund Balance	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>3,158</u>	<u>\$ 3,158</u>
Fund balance, beginning, as previously reported			
Prior Period Restatement - change in			
accounting principle		<u>40,297</u>	
Fund balance, beginning, as restated		<u>40,297</u>	
Fund balance, ending		<u>\$ 43,455</u>	

Washington County, North Carolina
Grants Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2021

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental					
Dept of Commerce - Agape	\$ 380,000	\$ -	\$ -	\$ -	\$ (380,000)
USDA RBDG Grant - Bay	181,301	-	-	-	(181,301)
Local Match					
Agape - Local Match Donation	10,000	-	10,000	10,000	-
Total revenues	<u>571,301</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>(561,301)</u>
Expenditures:					
Economic and Physical Development					
Agape - Clinic Project #2587	380,000	-	-	-	380,000
USDA RBDG Grant - Bay					
Brothers	181,301	-	-	-	181,301
Agape - Local Match Donation	20,000	-	-	-	20,000
Total expenditures	<u>581,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>581,301</u>
Revenues over (under) expenditures	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>
Other financing sources:					
Transfer from General Fund	10,000	-	10,000	10,000	-
Total other financing sources	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Fund balances, beginning			<u>-</u>		
Fund balances, ending			<u>\$ 20,000</u>		

CAPITAL PROJECTS FUND

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

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Washington County, North Carolina
Non-Major Capital Projects Fund
Combining Balance Sheets
June 30, 2021

	School Capital Outlay Fund	Airport Grant Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable (net)	-	112,481	112,481
Due from other governments	175,167	-	175,167
Due from other Funds	900,802	347,502	1,248,304
Total assets	<u>\$ 1,075,969</u>	<u>\$ 459,983</u>	<u>\$ 1,535,952</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 112,481	\$ 112,481
Accrued Liabilities	-	-	-
Due to other funds	-	-	-
Total liabilities	<u>-</u>	<u>112,481</u>	<u>112,481</u>
Fund balances:			
Restricted:			
Education	1,075,969	-	1,075,969
Capital Projects	-	-	-
Assigned			
Capital Projects	-	347,502	347,502
Total fund balances	<u>1,075,969</u>	<u>347,502</u>	<u>1,423,471</u>
Total liabilities and fund balances	<u><u>\$ 1,075,969</u></u>	<u><u>\$ 459,983</u></u>	<u><u>\$ 1,535,952</u></u>

Washington County, North Carolina
Non-Major Capital Projects Fund
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2021

	School Capital Outlay Fund	Airport Grant Fund	Total
Revenues:			
Restricted intergovernmental	\$ 642,719	\$ 1,046,262	\$ 1,688,981
Total revenues	<u>642,719</u>	<u>1,046,262</u>	<u>1,688,981</u>
Expenditures:			
Capital outlay	400,000	1,046,263	1,446,263
Total expenditures	<u>400,000</u>	<u>1,046,263</u>	<u>1,446,263</u>
Revenues over (under) expenditures	242,719	(1)	242,718
Other financing sources (uses):			
Transfers In	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	242,719	(1)	242,718
Fund balances, beginning	<u>833,250</u>	<u>347,503</u>	<u>1,180,753</u>
Fund balances, ending	<u>\$ 1,075,969</u>	<u>\$ 347,502</u>	<u>\$ 1,423,471</u>

Washington County, North Carolina
School Capital Outlay Fund - Capital Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance Over (Under)
Revenues:			
Restricted Intergovernmental	\$ 546,000	\$ 642,719	\$ 96,719
Total revenues	<u>546,000</u>	<u>642,719</u>	<u>96,719</u>
Expenditures:			
Capital Outlay	400,000	400,000	-
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>146,000</u>	<u>242,719</u>	<u>96,719</u>
Other financing sources:			
Designated for future appropriation	(146,000)	-	146,000
Appropriated Fund Balance	-	-	-
Total other financing sources	<u>(146,000)</u>	<u>-</u>	<u>146,000</u>
Revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>242,719</u>	<u>\$ 242,719</u>
Fund balances, beginning		<u>833,250</u>	
Fund balances, ending		<u>\$ 1,075,969</u>	

Washington County, North Carolina
Airport Grant - Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2021

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental	\$ 1,320,079	\$ 7,616,997	\$ 1,046,262	\$ 8,663,259	\$ 7,343,180
Total revenues	<u>1,320,079</u>	<u>7,616,997</u>	<u>1,046,262</u>	<u>8,663,259</u>	<u>7,343,180</u>
Expenditures:					
Capital Outlay	1,320,079	7,403,777	1,046,263	8,450,040	(7,129,961)
Total expenditures	<u>1,320,079</u>	<u>7,403,777</u>	<u>1,046,263</u>	<u>8,450,040</u>	<u>(7,129,961)</u>
Revenues over (under) expenditures	<u>-</u>	<u>213,220</u>	<u>(1)</u>	<u>213,219</u>	<u>213,219</u>
Other financing sources:					
Transfers In	-	134,283	-	134,283	134,283
Appropriated Fund Balance	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>134,283</u>	<u>-</u>	<u>134,283</u>	<u>134,283</u>
Revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>\$ 347,503</u>	<u>(1)</u>	<u>\$ 347,502</u>	<u>\$ 347,502</u>
Fund balances, beginning			<u>347,503</u>		
Fund balances, ending			<u>\$ 347,502</u>		

ENTERPRISE FUND

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

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**Washington County, North Carolina
Sanitation Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non GAAP)
For The Fiscal Year Ended June 30, 2021**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Charges for Services	\$ 1,357,809	\$ 1,363,883	\$ 6,074
Restricted Intergovernmental	7,000	2,702	(4,298)
Total Revenues	<u>1,364,809</u>	<u>1,366,585</u>	<u>1,776</u>
Expenditures:			
Landfill and Collections	1,310,809	1,250,609	60,200
Capital Outlay	110,000	12,092	97,908
Total Expenditures	<u>1,420,809</u>	<u>1,262,701</u>	<u>158,108</u>
Revenues over Expenditures	<u>(56,000)</u>	<u>\$ 103,884</u>	<u>\$ 159,884</u>
Other Financing Sources (Uses):			
Transfers In	35,000	35,000	-
Designated for Future Appropriation	21,000	-	(21,000)
Total Other Financing Sources (Uses)	<u>56,000</u>	<u>35,000</u>	<u>(21,000)</u>
Revenues and other financing sources (uses) over expenditures	<u>\$ -</u>	<u>138,884</u>	<u>\$ 138,884</u>

**Reconciliation form budgetary basis (modified)
accrual to full accrual:**

Capital outlay	12,092
Depreciation Expense	(6,348)
Increase (decrease) in Estimated Postclosure Costs	(23,453)
(Increase) decrease in deferred outflows - pension	(3,424)
(Increase) decrease in deferred outflows - OPEB	3,619
Increase (decrease) in deferred inflows - pension	(325)
Increase (decrease) in deferred inflows - OPEB	1,885
Increase (decrease) in net pension liability	7,701
Increase (decrease) in net OPEB liability	(15,520)
Increase (decrease) in compensated absences	<u>(4,426)</u>
Change in net position	<u>\$ 110,685</u>

Washington County, North Carolina
Water Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non GAAP)
For The Fiscal Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Charges for services	\$ 1,331,250	\$ 1,439,565	\$ 108,315
Restricted intergovernmental	127,000	-	(127,000)
Taps and connection fees	5,500	14,400	8,900
Investment earnings	250	1,975	1,725
Miscellaneous	-	10,472	10,472
Total Revenues	<u>1,464,000</u>	<u>1,466,412</u>	<u>2,412</u>
Expenditures:			
Treatment plant	281,914	271,121	10,793
Operations maintenance	735,494	480,340	255,154
Capital Outlay	58,754	22,302	36,452
Debt service	383,700	382,755	945
Total	<u>1,459,862</u>	<u>1,156,518</u>	<u>303,344</u>
Revenues over Expenditures	<u>4,138</u>	<u>309,894</u>	<u>305,756</u>
Other Financing Sources (Uses):			
Transfers out	-	-	-
Transfers out	-	-	-
Designated for Future Appropriation	<u>(4,138)</u>	<u>-</u>	<u>4,138</u>
Total Other Financing Sources (Uses)	<u>(4,138)</u>	<u>-</u>	<u>4,138</u>
Revenues and other financing sources (uses) over expenditures	<u>\$ -</u>	<u>309,894</u>	<u>\$ 309,894</u>

**Reconciliation from budgetary basis (modified)
accrual to full accrual:**

Capital outlay	22,302
Payments of debt service - principal	244,412
Deprecation expense	(252,889)
(Increase) decrease in deferred outflows - pension	(14,319)
(Increase) decrease in deferred outflows - OPEB	15,138
Increase (decrease) in deferred inflows - pension	(1,359)
Increase (decrease) in deferred inflows - OPEB	7,886
Increase (decrease) in net pension liability	32,208
Increase (decrease) in net OPEB liability	(64,910)
Increase (decrease) in compensated absences	<u>5,820</u>
Change in net position	<u>\$ 304,183</u>

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds.

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Washington County, North Carolina
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

	<u>Municipal Tax Fund</u>	<u>Jail Inmate Pay Fund</u>	<u>Total Custodial Funds</u>
ASSETS			
Cash and cash equivalents	\$ 29,604	\$ 21,875	\$ 51,479
Taxes receivable for other governments, net	21,396	-	21,396
Total assets	<u>51,000</u>	<u>21,875</u>	<u>72,875</u>
LIABILITIES			
Accounts payable and accrued liabilities	-	-	-
Due to other governments	44,923	-	44,923
Total liabilities	<u>44,923</u>	<u>-</u>	<u>44,923</u>
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	6,077	21,875	27,952
Total net position	<u>\$ 6,077</u>	<u>\$ 21,875</u>	<u>\$ 27,952</u>

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Washington County, North Carolina
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2021

	<u>Municipal Tax Fund</u>	<u>Jail Inmate Pay Fund</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Ad valorem taxes for other governments	\$ 458,086	\$ -	\$ 458,086
Collections on behalf of inmates	-	64,981	64,981
Total additions	<u>458,086</u>	<u>64,981</u>	<u>523,067</u>
DEDUCTIONS			
Tax distributions to other governments	455,589	-	455,589
Payments on behalf of inmates	-	56,846	56,846
Total deductions	<u>455,589</u>	<u>56,846</u>	<u>512,435</u>
Net increase (decrease) in fiduciary net position	2,497	8,135	10,632
Net position, beginning, as previously reported	-	-	-
Prior period restatement - change in accounting principle	3,580	13,740	17,320
Net position, beginning, as restated	<u>3,580</u>	<u>13,740</u>	<u>17,320</u>
Net position, ending	<u>\$ 6,077</u>	<u>\$ 21,875</u>	<u>\$ 27,952</u>

Washington County Travel and Tourism Authority

Discretely Presented Component Unit

This section includes schedules for the Washington County Travel and Tourism Authority, which is a discretely presented component unit. A separate report is not issued for the Authority, but these schedules are added to the County report to provide this supplemental information.

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**Washington County, North Carolina
Washington County Travel and Tourism Authority
Discretely Presented Component Unit
Supplemental Balance Sheet
June 30, 2021**

ASSETS	
Cash and cash equivalents	\$ 160,588
Accounts receivable (net)	17,241
Total assets	<u>\$ 177,829</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 2,066
Due to primary government	-
Total liabilities	<u>2,066</u>
Fund balances:	
Restricted:	
Stabilization by State Statute	17,241
Unassigned	158,522
Total fund balances	<u>175,763</u>
Total liabilities and fund balances	<u>\$ 177,829</u>

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**Washington County, North Carolina
 Washington County Travel and Tourism Authority
 Discretely Presented Component Unit
 Supplemental Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 2021**

REVENUES	
Occupancy Taxes	\$ 177,735
Grants	14,920
Investment earnings	4
Total Revenues	<u>192,659</u>
 EXPENDITURES	
Salaries and benefits	27,047
Advertising	28,781
Grants	14,920
Operating expenditures	61,326
Total Expenditures	<u>132,074</u>
Revenues over (under) expenditures	60,585
Fund balances, beginning	<u>115,178</u>
Fund balances, ending	<u><u>\$ 175,763</u></u>

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Washington County, North Carolina
Washington County Travel and Tourism Authority
Discretely Presented Component Unit
Supplemental Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Occupancy Taxes	\$ 127,000	\$ 177,735	\$ 50,735
Grants	14,926	14,920	(6)
Investment earnings	-	4	4
Miscellaneous	-	-	-
Total Revenues	<u>141,926</u>	<u>192,659</u>	<u>50,733</u>
EXPENDITURES			
Salaries and benefits	28,840	27,047	1,793
Advertising	51,785	28,781	23,004
Operating expenditures	76,050	61,326	14,724
Contingency	-	-	-
Total Expenditures	<u>171,601</u>	<u>132,074</u>	<u>39,527</u>
Revenues over (under) expenditures	<u>(29,675)</u>	<u>60,585</u>	<u>90,260</u>
Other financing sources:			
Appropriated fund balance	29,675	-	(29,675)
Total other financing sources	<u>29,675</u>	<u>-</u>	<u>(29,675)</u>
Revenues and other sources over (under) expenditures	<u>\$ -</u>	<u>\$ 60,585</u>	<u>\$ 60,585</u>
Fund balances, beginning		<u>115,178</u>	
Fund balances, ending		<u>\$ 175,763</u>	

OTHER SCHEDULES

This section includes additional information on property taxes.

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**Washington County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
For the Year Ended June 30, 2021**

Fiscal Year	Uncollected Balance June 30, 2020	Additions	Collections And Credits	Uncollected Balance June 30, 2021
2020-2021	\$ -	\$ 8,472,943	\$ 8,130,800	\$ 342,143
2019-2020	354,576	39,168	239,458	154,286
2018-2019	135,325	1,007	51,206	85,126
2017-2018	115,370	1,106	37,239	79,237
2016-2017	67,813	692	17,600	50,905
2015-2016	71,968	698	12,973	59,693
2014-2015	95,454	10,683	12,964	93,173
2013-2014	33,794	(758)	4,874	28,162
2012-2013	28,989	(884)	4,268	23,837
2011-2012	23,823	(853)	2,397	20,573
2010-2011	19,351	-	19,351	-
Totals	<u>\$ 946,463</u>	<u>\$ 8,523,802</u>	<u>\$ 8,533,130</u>	<u>\$ 937,135</u>
				<u>(178,557)</u>
				<u>\$ 758,578</u>
Reconciliation with revenues:				
				\$ 8,550,407
				Reconciling items:
				Prepaid taxes recognized in the current year (57,375)
				Interest and penalties (108,123)
				Discounts 61,496
				Refunds, DMV Fees, Collection Fees 70,083
				Taxes written off / other adjustments 16,642
				<u>\$ 8,533,130</u>
				Total Collections and Credits

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Washington County, North Carolina
Analysis of Current Tax Levy
County - Wide Levy
June 30, 2021

	County - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current rate	\$ 1,010,495,503	0.84500	\$ 8,538,687	\$ 7,584,002	\$ 954,685
Discoveries	3,439,290	0.84500	29,062	29,062	-
Releases	(11,219,645)	0.84500	(94,806)	(86,561)	(8,245)
Totals	<u>\$ 1,002,715,148</u>		<u>8,472,943</u>	<u>7,526,503</u>	<u>946,440</u>
Net levy			8,472,943	7,526,503	946,440
Uncollected taxes at June 30, 2021			<u>342,143</u>	<u>342,143</u>	<u>-</u>
Current year's taxes collected			<u>\$ 8,130,800</u>	<u>\$ 7,184,360</u>	<u>\$ 946,440</u>
Current levy collection percentage			<u>95.96%</u>	<u>95.45%</u>	<u>100.00%</u>

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COMPLIANCE SECTION

DRAFT



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**Report On Internal Control Over Financial Reporting And On Compliance and
Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
*Government Auditing Standards***

Independent Auditors' Report

To the Board of County Commissioners
Washington County
Plymouth, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprises Washington County's basic financial statements, and have issued our report thereon dated November 8, 2021. Our report includes a reference to other auditors who audited the financial statements of the Washington County ABC Board, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of the Washington County ABC Board were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

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

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Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items [2021-001] that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Washington County's Response to Findings

Washington 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 auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
November 8, 2021



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Report On Compliance With Requirements Applicable To Each Major Federal Program And Internal Control Over Compliance In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act

Independent Auditors' Report

To the Board of County Commissioners
Washington County
Plymouth, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Washington County, North Carolina's, compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Washington County's major federal programs for the year ended June 30, 2021. Washington County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Washington 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 Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Washington 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 Washington County's compliance.

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Opinion on Each Major Federal Program

In our opinion, Washington 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, 2021.

Report on Internal Control Over Compliance

Management of Washington 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 Washington County's internal control over compliance with the types of requirements that could have 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with type of compliance requirement of a federal program that is less severe than 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 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, we did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items [2021-002, 2021-003 and 2021-004] that we consider to be significant deficiencies.

Washington County's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. Washington County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
November 8, 2021

Washington County, North Carolina
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2021

Section I. Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

- Material Weakness(es) identified? ___yes X_no
- Significant Deficiency(s) identified? X_yes ___none reported

Noncompliance material to financial statements noted ___yes X_no

Federal Awards

Internal control over major federal programs:

- Material Weakness(es) identified? ___yes X_no
- Significant Deficiency(s) identified? X_yes ___none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X_yes ___no

Identification of major federal programs:

CFDA #	Program Name
21.019	Coronavirus Relief Fund
93.778	Medical Assistance Program

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

Auditee qualified as low-risk auditee? X_yes ___no

Section II. Financial Statement Findings

Finding: 2021-001

NONCOMPLIANCE / SIGNIFICANT DEFICIENCY

- Criteria: GASB 84 identifies criteria when fiduciary activities should be reported as a special revenue fund. G.S. 159-8(a) states that all moneys received and expended by a local government or public authority should be included in the budget ordinance.
- Condition: County did not establish budgets for the one special revenue fund (Representative Payee Fund) created as a result of the implementation of GASB 84.
- Effect: Moneys were spent that had not been obligated and appropriated.

Washington County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section II. Financial Statement Findings (Continued)

Cause: County oversight of the new accounting standard.

Recommendation: The finance office should review the General Statutes and GASB Statement more carefully to ensure funds are properly authorized and are properly accounted for.

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

Section III. Federal Award Findings and Questioned Costs

US Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
CFDA #: 93.778

Finding: 2021-002

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. In accordance with 2 CFR 200, management should have an adequate system of internal controls procedures in place to ensure an applicant is properly determined or redetermined for benefits.

Condition: There were 8 errors discovered during our procedures that inaccurate information was entered when determining eligibility.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 Medicaid recipients from the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-001.

Cause: Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.

Washington County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section III. Federal Award Findings and Questioned Costs (Continued)

Recommendation: Files should be reviewed internally to ensure proper documentation is in place for eligibility. Workers should be retrained on what files should contain and the importance of complete and accurate record keeping. We recommend that all files include online verifications, documented resources of income and those amounts agree to information in NC FAST. The results found or documentation made in the case notes should clearly indicate what actions were performed and the results of those actions.

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

US Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
CFDA #: 93.778

Finding: 2021-003

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: Medicaid for Aged, Blind and Disabled case records should contain documentation that verifications were done in preparation of the application and these items will agree to reports in the NC FAST system. In this process, the countable resources should be calculated correctly and agree back to the amounts in the NC FAST system. Any items discovered in the verification process should be considered countable or non-countable resources and explained within the documentation.

Condition: There were 1 errors discovered during our procedures that resources in the county documentation and those same resources contained in NC FAST were not the same amounts or files containing resources were not properly documented to be considered countable or non-countable.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 Medicaid recipients from the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Cause: Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.

Recommendation: Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determining eligibility. The results found or documentation made in the case notes should clearly indicate what actions were performed and the results of those actions.

Washington County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section III. Federal Award Findings and Questioned Costs (continued)

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

US Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
CFDA #: 93.778

Finding: 2021-004

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. Electronic matches are required at applications and redeterminations.

Condition: There were 5 errors discovered during our procedures that inadequate information was requested at applications and/or redeterminations.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 Medicaid recipients from the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Cause: Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.

Recommendation: Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determining eligibility. The results found or documentation made in the case notes should clearly indicate what actions were performed and the results of those actions.

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

COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS

COMMISSIONERS:

WILLIAM "BILL" R. SEXTON, JR., CHAIR
TRACEY A. JOHNSON, VICE-CHAIR
ANN C. KEYES
CAROL V. PHELPS
JULIUS WALKER, JR.



ADMINISTRATION STAFF:

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CLERK TO THE BOARD
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Corrective Action Plan
For the Year Ended June 30, 2021

Section II. Financial Statement Findings

Finding: 2021-001

Name of Contact Person: Missy Dixon, Finance Officer
Corrective Action: The County is aware of the new requirement, trainings have been performed to ensure budgets are properly adopted.
Proposed Completion Date: Immediately.

Section III. Federal Award Findings and Questioned Costs

Finding: 2021-002

Name of Contact Person: Tammy Mixon, Medicaid/Program Integrity Supervisor
Corrective Action: This error has been discussed with the individual who made the error after the initial audit, as well as making this a topic in our Monthly Medicaid Meeting. As of October 2020, the agency hired a Quality Control Reviewer, who second parties Medicaid cases, as well as other eligibility programs to identify recurring errors and develop training plans in order prevent the errors from occurring in the future. This position in conjunction with the current second parties completed by the supervisor and the other two Lead workers in Medicaid creates a larger picture for identifying and correcting poor documentation as well as the identifying the application of the rules for determining eligibility to ensure they are applied properly. Since we have hired a Quality Control Reviewer, we have been able to review more applications and recertifications to ensure accurate information is being entered. If the case is found in error this has allowed us to correct it in a timelier manner. We use a Monthly Performance Spreadsheet to track our errors to identify areas where a refresher training might be needed.
Proposed Completion Date: A refresher training to be completed by December 31, 2021.

Finding: 2021-003

Name of Contact Person: Tammy Mixon, Medicaid/Program Integrity Supervisor
Corrective Action: This error has been discussed with the individual who made the error after the initial audit, as well as making this a topic in our Monthly Medicaid Meeting. As of October 2020, the agency hired a Quality Control Reviewer, who second parties Medicaid cases, as well as other eligibility programs to identify recurring errors and develop training plans in order prevent the errors from occurring in the future. This position in conjunction with the current second parties completed by the supervisor and the other two Lead workers in Medicaid creates a larger picture for identifying and correcting poor documentation as well as the identifying the application of the rules for determining eligibility to ensure they are applied properly. Since we have hired a Quality Control Reviewer, we have been able to review more applications and recertifications to ensure accurate information is being entered. If the case is found in error this has allowed us to correct it in a timelier manner. We use a Monthly Performance Spreadsheet to track our errors to identify areas where a refresher training might be needed.

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Corrective Action Plan
For the Year Ended June 30, 2021

Section III. Federal Award Findings and Questioned Costs (Continued)

Proposed Completion Date: A refresher training to be completed by December 31, 2021.

Finding: 2021-004

Name of Contact Person: Tammy Mixon, Medicaid/Program Integrity Supervisor

Corrective Action: This error has been discussed with the individual who made the error after the initial audit, as well as making this a topic in our Monthly Medicaid Meeting. As of October 2020, the agency hired a Quality Control Reviewer, who second parties Medicaid cases, as well as other eligibility programs to identify recurring errors and develop training plans in order prevent the errors from occurring in the future. This position in conjunction with the current second parties completed by the supervisor and the other two Lead workers in Medicaid creates a larger picture for identifying and correcting poor documentation as well as the identifying the application of the rules for determining eligibility to ensure they are applied properly. Since we have hired a Quality Control Reviewer, we have been able to review more applications and recertifications to ensure accurate information is being entered. If the case is found in error this has allowed us to correct it in a timelier manner. We use a Monthly Performance Spreadsheet to track our errors to identify areas where a refresher training might be needed.

Proposed Completion Date: A refresher training to be completed by December 31, 2021.

Washington County, North Carolina
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021

Finding: 2020-001

Status: This findings is not corrected, repeated as 2021-002

Finding: 2020-002

Status: Corrected

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WASHINGTON COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
FEDERAL AWARDS						
U.S. Department of Agriculture						
Passed –through the North Carolina Department of Health and Human Services:						
State Administrative Matching Grants for the						
Supplemental Nutrition Assistance Program (SNAP)	10.561		\$ 289,686	\$ -	\$ -	\$ 289,686
Total U.S. Dept. of Agriculture			<u>289,686</u>	<u>-</u>	<u>-</u>	<u>289,686</u>
U.S. Department of Housing and Urban Development						
Single Family Housing Rehabilitation Grant	14.239	SFRLP1728	48,088	-	-	-
Total U.S. Department of Housing and Urban Development			<u>48,088</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. Department of Treasury						
Passed-through the Office of State Budget and Management:						
NC Pandemic Recovery Office						
Coronavirus Relief Fund	21.019		655,953	-	55,999	-
Total U.S. Department of Housing and Urban Development			<u>655,953</u>	<u>-</u>	<u>55,999</u>	<u>-</u>
U.S. Election Assistance Commission						
Passed-through N.C. State Board of Elections						
COVID-19 HAVA Election Security Grants	90.404		60,730	-	-	-
Total U.S. Election Assistance Commission			<u>60,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. Department of Health and Human Services						
Passed through North Carolina Department of Health and Human Services:						
Child Care Development Cluster:						
Child Care Development Fund - Administration	93.596		84,820	-	-	-
Total Child Care Development Cluster			<u>84,820</u>	<u>-</u>	<u>-</u>	<u>-</u>
Temporary Assistance for Needy Families (TANF):						
Temporary Assistance for Needy Families - Work First	93.558		345,704	-	-	89,530
Total Temporary Assistance for Needy Families Cluster			<u>345,704</u>	<u>-</u>	<u>-</u>	<u>89,530</u>
Foster Care and Adoption Cluster						
Foster Care - Title IV-E	93.658		138,179	27,283	-	63,366
Adoption Assistance	93.659		-	-	-	-
Foster Care	N/A		5,498	-	-	7,596
Total Foster Care and Adoption Cluster			<u>143,677</u>	<u>27,283</u>	<u>-</u>	<u>70,962</u>
Medical Assistance Program	93.778		561,250	63	-	195,346
Social Services Block Grant:						
Social Services Block Grant - Adult Protective Service	93.667		22,317	-	-	-
Social Services Block Grant - In Home Services	93.667		2,282	-	-	326
Social Services Block Grant - Other Services and Training	93.667		91,642	-	-	30,547
Total Social Services Block Grant			<u>116,241</u>	<u>-</u>	<u>-</u>	<u>30,873</u>
Promoting Safe and Stable Families	93.556		9,102	-	-	-
Low-Income Home Energy Assistance Program:						
Crisis Intervention Payments	93.568		42,090	-	-	-
Low Income Energy Admin	93.568		15,102	-	-	-
Low Income Home Energy Assistance Program	93.568		135,709	-	-	-
LIEAP Covid-19	93.568		58,142	-	-	-
LIEAP Covid-19 Admin	93.568		3,649	-	-	-
Total Low-Income Home Energy Assistance Program			<u>254,692</u>	<u>-</u>	<u>-</u>	<u>-</u>
Permanency Planning - Service & Admin	93.645		3,012	-	-	1,004
Chafee Foster Care Independence Program	93.674		7,198	1,799	-	-
LINKS/CHAFEE/NR-LINKS	93.674		-	-	-	5,036
Child Support Enforcement	93.563		264,559	184	-	136,104

WASHINGTON COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
Children's Health Insurance Program - N.C. Health Choice	93.767		10,001	(104)	-	1,957
Passed through Albemarle Commission Council of Governments:						
Division of Aging and Adult Services:						
Aging Cluster						
Special Programs for the Aging - Title III Part B						
Grants for Supportive Services and Senior Centers	93.044		96,297	-	-	-
Special Programs for the Aging - Title III Part C						
Nutrition Services	93.045		50,118	-	-	-
Total Aging Cluster			146,415	-	-	-
Total U.S. Department of Health and Human Services			1,946,671	29,225	-	530,812
U.S. Department of Homeland Security						
Passed through North Carolina Department of Public Safety						
Emergency Management Program Fund	97.042		39,378	-	-	-
Total U.S. Department of Homeland Security			39,378	-	-	-
U.S. Department of Transportation						
Passed through North Carolina Department of Transportation						
DOT-8						
Airport Improvement Grant	20.106	36237.40.13.1	816,303	-	-	-
DOT-8						
Airport Improvement Grant	20.106	36237.40.14.2	206,964	22,996	-	-
DOT-8						
Covid-19 Airport Improvement Grant	20.106	36237.40.14.1	20,000	-	-	-
Total Airport Improvement			1,043,267	22,996	-	-
Public Transportation for Nonurbanized Areas						
DOT-11						
Washington County, Admin	20.509	36233.107.21.1	17,317	1,082	-	-
DOT-14						
Washington County, Capital	20.509	36233.107.22.3	121,280	15,160	-	-
DOT-14						
Washington County, Capital	20.509	36233.107.22.4	216	27	-	-
COVID- 19 Washington County, Operating	20.509	49233.65.1.2	140,207	-	-	-
Total Public Transportation for Nonurbanized Areas			279,020	16,269	-	-
DOT-14						
FTA-Capital Program	20.526	44637.55.1.3	93,200	11,650	-	-
Total U.S. Department of Transportation			1,415,487	50,915	-	-
TOTAL FEDERAL AWARDS			\$ 4,455,993	\$ 80,140	\$ 55,999	\$ 820,498
STATE AWARDS						
North Carolina Department of Health and Human Services						
Passed through Albemarle Commission Council of Governments:						
Division of Aging and Adult Services						
Senior Center General Purpose Funding			\$ -	\$ 10,515	\$ -	\$ -
Division of Social Services						
ST Child Welfare/CPS/CS LD			-	7,349	-	-
County Founded Programs			-	-	-	458,544
Non-Allocating County Costs			-	-	-	475,401
Work First Non-Reimbursable			-	-	-	35,865
Foster Care At Risk Maximization			-	5,823	-	2,109
SFHF Maximization			-	650	-	650
State Foster Care Home			-	10,701	-	10,701
EXTENDED FC>20 STIPEND			-	400	-	-
COVID-19 FC STIPEND			-	5,100	-	-
Total North Carolina Department of Health and Human Services			-	40,538	-	983,270

WASHINGTON COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
North Carolina Department of Environmental Quality						
Scrap Tire Program			-	2,702	-	-
Total North Carolina Department of Environmental Quality			-	2,702	-	-
North Carolina Department of Agriculture & Consumer Services						
Division of Soil & Water						
Stream Debris Removal Grant			-	142,918	-	-
Total North Carolina Department of Agriculture Consumer Services			-	142,918	-	-
North Carolina Department of Military and Veterans Affairs						
Veterans Service						
			-	2,084	-	-
Total North Carolina Department of Military and Veterans Affairs			-	2,084	-	-
North Carolina Department of Public Safety						
Tier II Grant						
			-	1,000	-	-
Juvenile Crime Prevention Program						
JCPC Administration			-	524	-	-
Roanoke Area Youth			-	49,736	49,736	4,974
Washington County Youth			-	16,765	16,765	1,676
Total Juvenile Crime Prevention Program			-	67,025	66,501	6,650
Total North Carolina Department of Public Safety			-	68,025	66,501	6,650
North Carolina Department of Insurance						
SHIIP Grant						
			-	4,554	-	-
Total North Carolina Department of Insurance			-	4,554	-	-
North Carolina Department of Public Instruction						
Public Scholl Building Capital Fund - Lottery Proceeds						
			-	87,407	-	-
Total North Carolina Department of Public Instruction			-	87,407	-	-
North Carolina Department of Commerce						
Economic Development Partnership of NC						
North Carolina Tourism Recovery Grant						
			-	14,920	-	-
Total North Carolina Department of Commerce			-	14,920	-	-
North Carolina State Board of Elections						
One-Stop Worker Bonus Funds						
			-	6,592	-	-
Total of North Carolina State Board of Elections			-	6,592	-	-
TOTAL STATE AWARDS			-	369,740	66,501	989,920
TOTAL FEDERAL AND STATE AWARDS			\$ 4,455,993	\$ 449,880	\$ 122,500	\$ 1,810,418

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Washington County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Washington County, it is not intended to and does not present the financial position, changes in net position or cash flows of Washington County.

Note 2: 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 Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

Washington County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Cluster of Programs

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

WASHINGTON COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Year Ended June 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
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Note 5: 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.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Federal</u>	<u>State</u>
Supplemental Nutrition Assistance Program	10.551	\$ 7,624,408	\$ -
Special Supplemental Nutrition Program for Women Infant and Children	10.557	228,967	-
Temporary Assistance for Needy Families	93.558	83,718	-
Adoption Assistance	93.659	95,369	17,163
Medical Assistance Program	93.778	24,462,185	9,693,010
Children's Health Insurance Program	93.767	216,577	41,830
State / County Special Assistance program		-	78,112

DRAFT

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: December 6, 2021

**ITEM: Department Information Update: GIS/Mapping, Mr. Harry White,
Director**

SUMMARY EXPLANATION:

This is a new item added to the monthly agenda. Each month a different Department Head will be asked to come and speak to the Commissioners about the work going on in their area. For the December 6, 2021 meeting, Mr. Harry White, Director of GIS/Mapping will give a presentation on what's going on in his office.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: December 6, 2021

ITEM: Employee Service Awards, Mr. Curtis Potter, County Manager/County Attorney

SUMMARY EXPLANATION:

COVID-19 has changed the way we do a lot of things here in the County, one of them being how we present Employee Service Awards. This is usually done at the annual Employee Christmas Luncheon. Since COVID-19 prevents us from having an Employee Christmas Luncheon, the recipients will be presented via a slideshow and they will receive their Service Award Certificate and acknowledgement from their Department Head.

See attachment.

WASHINGTON COUNTY, NC

EMPLOYEE SERVICE AWARDS





Johnny Barnes
5 years
Sheriff's Office



Walter Cayton
5 years
Sheriff's Office



Elicia Cooper

5 years

DSS



Michelle Crawford

5 years
DSS



Demaine Hill

5 years
DSS



Doremus Luton
5 years
Waterworks



Fetima Moore

5 years
Finance



Viola Norman
5 years
Communications



Wendy Roberson
5 years
DSS



James Sanders
20 years
Facility Services



Sherri Wilkins

**15 years
Tax Office**



Sherilyn Rouson

20 years

DSS



Darlene Swain

20 years

DSS



Andrea Alexander

30 years

DSS

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: December 6, 2021

ITEM: Finance Officer's Report and Budget Transfers/Budget Amendments

SUMMARY EXPLANATION:

Ms. Missy Dixon, Finance Officer will be presenting Budget Amendments/Budget Transfers and asking for the Board's approval/disapproval. Ms. Dixon will then discuss her financial report.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 027

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 9, 2021

RE: Communications

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5911-414	Maintenance & Repair-Equipment	21,300.00	(3,176.00)	18,124.00
10-5911-320	Communications	12,050.00	3,176.00	15,226.00
Communications		33,350.00	-	33,350.00

Justification:

To transfer monies within the Communications Budget. Additional monies are needed in the Communications line item to cover the cost to install a new MCNC Fiber Line as part of the transfer over to the new VIPER System in 911. This cost is not 911 reimbursable.

Budget Officer's Initials CP

RECEIVED

Washington County Manager's Office

Approval Date: 11/10/21

Initials:	<u>CP</u>
Batch #:	<u>2022027</u>
Date:	<u>11/11/21</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 028

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 18, 2021

RE: SS Transportation

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5400-540	SS Transportation - Capital Outlay - Van Replacement	89,660.00	(3,474.00)	86,186.00
10-5400-250	SS Transportation - Maintenance & Repair - Vehicle	66,340.00	3,474.00	69,814.00
SS Transportation		156,000.00	-	156,000.00

Justification:

To transfer monies within SS Transportation. Charges were originally coded to a Capital Outlay line and do not meet the threshold of \$5,000 per item as required by audit. These charges are being moved to the appropriate line.

Camera System

Budget Officer's Initials CSP

Approval Date: 11/18/21

Initials:	<u>MD</u>
Batch #:	<u>2022-028</u>
Date:	<u>11/18/2021</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners**BT #:** 2022 - 029**From:** Curtis Potter, County Manager
Missy Dixon, Finance Officer**Date:** November 29, 2021**RE:** Sheriff/SRO Middle School/SRO High School

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4310-315	Sheriff - Training	3,000.00	(2,000.00)	1,000.00
10-4310-310	Sheriff - Travel	2,500.00	2,000.00	4,500.00
Sheriff				
10-4311-315	SRO Middle School - Training	500.00	(500.00)	-
10-4311-250	SRO Middle School - Maintenance & Repair - Vehicle	2,250.00	500.00	2,750.00
SRO Middle School				
10-4314-315	SRO High School - Training	500.00	(500.00)	-
10-4314-250	SRO High School - Maintenance & Repair - Vehicle	2,250.00	500.00	2,750.00
SRO High School				
		11,000.00	-	11,000.00

Justification:

To transfer monies within the Sheriff's Office budget, SRO Middle School budget and SRO High School budget to cover for overages in the Sheriff's travel line for himself and the Chief Deputy to attend the Sheriff's Conference and to cover overages in both the Middle School and High School Vehicle Maintenance and Repair lines.

Budget Officer's Initials

DS
CSP

Approval Date: 11/30/2021

Initials:	<i>cm</i>
Batch #:	2022-029
Date:	11/30/2021

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 030

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 29, 2021

RE: SS Transportation

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5400-998	SS Trans - PR YR Cares Grant Reimbursement	-	14,635.00	14,635.00
10-5400-310	SS Transportation - WF Transportation	30,000.00	(14,635.00)	15,365.00
SS Transportation		30,000.00	-	30,000.00

Justification:

To request a transfer of funds within SS Transportation to reimburse NCDOT for Unspent CARES Funds. These funds were sent to the county in FY 19-20 but as a result of potential double dipping, the agency did not spend the monies which are now being requested to be sent back to NCDOT. This request is not budget impactful as all lines are non-reimbursable.

Budget Officer's Initials DS
CSP

Approval Date: 11/30/2021

Initials: m
Batch #: 2022-030
Date: 11/30/2021

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 031

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 30, 2021

RE: Inspections/Landfill/Airport Operations

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4350-181	Inspections - FICA Tax	7,515.00	(1.00)	7,514.00
10-4350-127	Inspections - Salaries & Wages - Longevity	690.00	1.00	691.00
Inspections				
33-7400-010	Landfill - Salaries & Wages - Regular	56,052.00	(10,000.00)	46,052.00
33-7400-031	Landfill - Salaries & Wages - Part Time	5,000.00	10,000.00	15,000.00
Landfill				
39-4530-101	Airport - 401K	1,218.00	(1.00)	1,217.00
39-4530-030	Airport - Longevity	600.00	1.00	601.00
Airport				
		71,075.00	-	71,075.00

Justification:

To request a transfer within the Inspections budget to cover the overage in longevity due to rounding. To request a transfer within the Landfill budget to move monies from regular salaries to part-time to cover overages due to not having a second fulltime employee. To transfer monies within the Airport Operations budget to cover the overage in longevity due to rounding.

Budget Officer's Initials _____

DS
CSP

Approval Date: 11/30/2021

Initials:	<i>MP</i>
Batch #:	2022-031
Date:	11/30/2021

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 032

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 6, 2021

RE: Sheriff/Senior Center/SS Admin/SS Economic Support/Recreation

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3540-020	Gun Permits Discretionary-County Portion	(1,995.00)	(505.00)	(2,500.00)
10-4310-611	Gun Permits Discretionary-County Portion	30,315.00	505.00	30,820.00
10-3540-030	Gun Permits-State Portion	(2,390.00)	(610.00)	(3,000.00)
10-4310-612	Gun Permits-State Portion	3,660.00	610.00	4,270.00
10-3540-040	Finger Printing	(470.00)	(150.00)	(620.00)
10-4310-613	Finger Printing	2,505.00	150.00	2,655.00
10-3540-070	Donations-Animal Control	(1,500.00)	(50.00)	(1,550.00)
10-4310-601	Donations-Animal Control	2,189.00	50.00	2,239.00
Sheriff				
10-3509-010	Senior Center Trips	(1,060.00)	1,060.00	-
10-5150-380	Senior Center Trips	1,783.00	(1,060.00)	723.00
Senior Center				
10-3500-081	DSS Community Donations - Christmas	-	(445.00)	(445.00)
10-5310-258	DSS Community Donations - Christmas	2,127.00	445.00	2,572.00
10-3500-080	DSS Community Donations - Medical	-	(45.00)	(45.00)
10-5380-375	DSS Community Donations - Medical	882.00	45.00	927.00
SS Admin/SS Economic Support				
10-3360-000	Recreation - Donations	(100.00)	(100.00)	(200.00)
10-6120-650	Recreation - Donations	1,635.00	100.00	1,735.00
Recreation				
Balanced:		37,581.00	-	37,581.00

Justification:

To budget for additional revenues collected in the Sheriff's Office for gun permitting, fingerprinting and animal control donations. To reduce the budget in the Senior Center Trip line due to cancellation and refunds made back to participants. To budget for additional revenues collected in the Recreation Department for donations.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 033

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: December 6, 2021

RE: DSS Trust Fund Accounts

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
51-3100-001	DSS Trust Fund Accounts	(130,000.00)	(21,000.00)	(151,000.00)
51-4100-001	DSS Trust Fund Accounts	130,000.00	21,000.00	151,000.00
DSS Trust Fund Accounts				
Balanced:		-	-	-

Justification:

To budget for additional revenues that will be collected in a guardianship matter to which DSS is now in care of an individual and their estate which totals \$21,216.41. Both revenue and expenditure budgets need to be increased to accommodate the recent responsibility of this ward.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 034

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: December 6, 2021

RE: SS Economic Support

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS Administration Reimbursement	(2,878,844.00)	(78,004.00)	(2,956,848.00)
10-5380-383	Special Links (100%)	15,500.00	25,000.00	40,500.00
10-5380-405	LIHWAP - Low Income Household Water Assistance Prog	-	34,270.00	34,270.00
10-5380-406	LIEAP - Low Income Energy Assistance Program	82,211.00	18,734.00	100,945.00
SS Economic Support				
Balanced:		(2,781,133.00)	-	(2,781,133.00)

Justification:

To budget for additional revenues that will be received due to a directive from NCDHHS for County DSS's to identify young adults who entered foster care at age 14 or older. These identified young adults have been made eligible for additional funding through NCDHHS COVID relief monies for a payment of either \$2,500 or \$5,000 depending on their age bracket. Washington County has identified 5 of their most recent foster children to age out of the standard programs that would be eligible for the allocated funds. This line is 100% reimbursable. To budget for new funding allocated to the County for assistance with Low Income Household Water. These funds are specifically designated to those individuals who apply for and are approved for the Program. To budget for additional revenues that will be received to help with the Low Income Energy Assistance Program (LIEAP). These additional funds were reallocated from the state.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 035

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 6, 2021

RE: Airport Grants

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
38-3800-082	Parallel Taxiway CA/RPR Proj 4313	-	(61,000.00)	(61,000.00)
38-8135-662	Parallel Taxiway CA/RPR Proj 4313	-	61,000.00	61,000.00
Airport Grants				
Balanced:		-	-	-

Justification:

To budget for additional monies that will be received to complete the payout of work done at the airport by AVCON on the parallel taxiway project. This work has already been completed. NCDOA had initially planned to amend their contract with AVCON to complete this however, there are federal funds that need to be spent immediately so they are not lost and must be run through an amendment to the County's contract with AVCON.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Monthly Financial Summary

as of November 30, 2021

	Budget	YTD Activity
General Fund (10):		
Revenues	16,331,487.00	6,734,000.15
Expenditures	(16,331,487.00)	(5,742,374.05)
Balance:	-	991,626.10
<i>*Fund Balance Appropriation</i>		<i>1,357,893.00</i>

	Budget	YTD Activity
Capital Outlay-Washington Co Schools (21):		
Revenues	570,000.00	106,306.77
Expenditures	(570,000.00)	(166,666.65)
Balance:	-	(60,359.88)
<i>*Fund Balance Appropriation</i>		<i>-</i>

	Budget	YTD Activity
Drainage Fund (30):		
Revenues	267,498.00	54,928.02
Expenditures	(267,498.00)	(11,295.00)
Balance:	-	43,633.02
<i>*Fund Balance Appropriation</i>		<i>39,819.00</i>

	Budget	YTD Activity
Sanitation Fund (33):		
Revenues	1,545,491.00	798,477.63
Expenditures	(1,545,491.00)	(463,907.30)
Balance:	-	334,570.33
<i>*Fund Balance Appropriation</i>		<i>97,908.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Water Fund (35):		
Revenues	1,587,059.00	547,686.00
Expenditures	(1,587,059.00)	(392,172.33)
Balance:	-	155,513.67
<i>*Fund Balance Appropriation</i>		<i>-</i>

	Budget	YTD Activity
EMS Fund (37):		
Revenues	2,303,325.00	632,307.24
Expenditures	(2,303,325.00)	(890,951.36)
Balance:	-	(258,644.12)
<i>*Fund Balance Appropriation</i>		<i>272,238.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Airport Taxi Lane Grant Fund (38):		
Revenues	615,000.00	-
Expenditures	(615,000.00)	-
Balance:	-	-
<i>*Fund Balance Appropriation</i>		<i>-</i>

	Budget	YTD Activity
Airport Fund (39):		
Revenues	181,997.00	31,498.10
Expenditures	(181,997.00)	(68,075.04)
Balance:	-	(36,576.94)
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
DSS Trust Fund Accounts (51):		
Revenues	130,000.00	52,127.31
Expenditures	(130,000.00)	(70,132.14)
Balance:	-	(18,004.83)
<i>*Fund Balance Appropriation</i>		<i>-</i>

	Budget	YTD Activity
Projects/Grants Fund (58):		
Revenues	611,301.00	157,740.74
Expenditures	(611,301.00)	(157,740.74)
Balance:	-	-
<i>*Fund Balance Appropriation</i>		<i>20,000.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
CRF Pandemic Recovery (60):		
Revenues	419.53	-
Expenditures	(419.53)	(419.53)
Balance:	-	(419.53)
<i>*Fund Balance Appropriation</i>		<i>419.53</i>

	Budget	YTD Activity
Travel & Tourism Fund (63):		
Revenues	193,982.00	68,411.51
Expenditures	(193,982.00)	(56,226.71)
Balance:	-	12,184.80
<i>*Fund Balance Appropriation</i>		<i>32,300.00</i>

	Budget	YTD Activity
E-911 Fund (69):		
Revenues	402,057.00	23,403.57
Expenditures	(402,057.00)	(60,968.32)
Balance:	-	(37,564.75)
<i>*Fund Balance Appropriation</i>		<i>308,443.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Revaluation Fund (70)		
Revenues	40,000.00	1.55
Expenditures	(40,000.00)	-
Balance:	-	1.55
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Washington County

Statement of Revenue and Expenditures

<p>Revenue Account Range: First to Last</p> <p>Expend Account Range: First to Last</p> <p>Print Zero YTD Activity: No</p>	<p>Include Non-Anticipated: Yes</p> <p>Include Non-Budget: No</p>	<p>Year To Date As Of: 11/30/21</p> <p>Current Period: 11/01/21 to 11/30/21</p> <p>Prior Year: 11/01/20 to 11/30/20</p>
---	---	---

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	\$7,146,911.54	\$7,240,525.00	\$255,575.59	\$4,467,699.12	\$0.00	-\$2,772,825.88	62%
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-\$61,496.48	-\$65,000.00	\$7.56	-\$63,252.11	\$0.00	\$1,747.89	97%
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	\$238,676.79	\$220,000.00	\$16,125.94	\$121,048.42	\$0.00	-\$98,951.58	55%
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	\$147,577.98	\$135,000.00	\$12,160.53	\$52,155.62	\$0.00	-\$82,844.38	39%
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	\$950,784.00	\$823,200.00	\$74,807.74	\$312,144.22	\$0.00	-\$511,055.78	38%
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-\$32,019.81	-\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVENU	-\$4,343.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3018-003	NCVTS-WASH CO INTEREST	\$5,683.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3030-000	PREPAYMENT-PROPERTY TAXES	\$57,374.93	\$42,000.00	\$1,375.63	\$19,212.86	\$0.00	-\$22,787.14	46%
10-3080-000	GROSS TAX REC LEASED VEHICLES	\$902.35	\$700.00	\$12.35	\$262.77	\$0.00	-\$437.23	38%
10-3090-000	PAYMENTS IN LIEU OF TAXES	\$12,812.00	\$13,000.00	\$0.00	\$0.00	\$0.00	-\$13,000.00	0%
10-3120-000	REFUNDS-AD VALOREM TAXES	-\$1,181.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3170-000	CURRENT YEAR TAX PENALTIES	\$6,537.59	\$7,500.00	\$85.32	\$3,553.28	\$0.00	-\$3,946.72	47%
10-3170-010	PRIOR YEAR TAX PENALTIES	\$1,205.13	\$1,000.00	\$88.16	\$326.83	\$0.00	-\$673.17	33%
10-3180-000	CURRENT YEAR TAX INTEREST	\$24,919.91	\$24,000.00	\$0.00	\$982.30	\$0.00	-\$23,017.70	4%
10-3180-010	PRIOR YEAR TAX INTEREST	\$69,776.98	\$67,000.00	\$5,624.07	\$30,840.47	\$0.00	-\$36,159.53	46%
10-3250-000	PRIVILAGE AND BEER LICENSES	\$630.00	\$600.00	\$0.00	\$0.00	\$0.00	-\$600.00	0%
10-3260-000	ANIMAL ADOPTION FEES & FINES	\$290.00	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
10-3270-000	MOTEL OCCUPANCY TAX -6%	\$177,734.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3280-000	FRANCHISE FEES-CABLE TV	\$148,185.70	\$12,000.00	\$0.00	\$0.00	\$0.00	-\$12,000.00	0%
10-3290-000	INTEREST EARNED ON INVESTMENTS	\$9,118.19	\$6,000.00	\$0.00	\$6,951.37	\$0.00	\$951.37	116%
10-3310-000	RENTS AND CONCESSIONS	\$13,800.00	\$11,400.00	\$950.00	\$4,750.00	\$0.00	-\$6,650.00	42%
10-3312-000	JAIL CONCESSIONS	\$13,920.52	\$15,000.00	\$1,992.69	\$11,310.21	\$0.00	-\$3,689.79	75%
10-3350-000	MISCELLANEOUS REVENUES	\$26,299.75	\$0.00	\$25,500.00	\$61,108.28	\$0.00	\$61,108.28	0%
10-3350-001	JURY DUTY PAY	\$24.00	\$0.00	\$32.00	\$114.00	\$0.00	\$114.00	0%

Washington County

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Statement of Revenue and Expenditures

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Cancel</i>	<i>Excess/Deficit</i>	<i>% Real</i>
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	\$129,813.70	\$113,562.00	\$288.26	\$29,670.47	\$0.00	-\$83,891.53	26%
10-3500-080	DSS-COMMUNITY DONATIONS-MEDICAL	\$65.00	\$0.00	\$45.00	\$45.00	\$0.00	\$45.00	0%
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	\$1,505.00	\$0.00	\$445.00	\$445.00	\$0.00	\$445.00	0%
10-3500-090	DSS-CERTIFICATION FEES	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	-\$2,500.00	0%
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	\$46,427.53	\$18,100.00	\$2,482.62	\$7,131.56	\$0.00	-\$10,968.44	39%
10-3500-121	DSS-SPECIAL LINKS	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	\$51,521.02	\$74,630.00	\$3,709.64	\$12,216.75	\$0.00	-\$62,413.25	16%
10-3500-140	DSS-TYRRELL IV-D CONTRACT	\$60,000.00	\$60,000.00	\$5,000.00	\$25,000.00	\$0.00	-\$35,000.00	42%
10-3500-190	DSS-MEDICAID CAP	\$257,065.50	\$175,000.00	\$0.00	\$60,984.00	\$0.00	-\$114,016.00	35%
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	\$0.00	\$0.00	\$244.14	\$244.14	\$0.00	\$244.14	0%
10-3500-200	DOT - ROAP & CTS GRANTS	\$210,162.00	\$183,589.00	\$103,515.00	\$129,978.00	\$0.00	-\$53,611.00	71%
10-3500-202	DSS-RDC CONTRACT/TRANSPORTATION	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	-\$1,500.00	0%
10-3500-270	SHIIP-SENIOR HEALTH INS INF	\$4,560.00	\$3,700.00	\$100.00	\$3,800.00	\$0.00	\$100.00	103%
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR F	\$3,157.00	\$2,157.00	\$0.00	\$0.00	\$0.00	-\$2,157.00	0%
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GRA	\$4,509.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	\$7,882.11	\$7,882.00	\$0.00	\$0.00	\$0.00	-\$7,882.00	0%
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	\$10,515.00	\$10,515.00	\$0.00	\$0.00	\$0.00	-\$10,515.00	0%
10-3508-002	ALB COMM TITLE III D GRANT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
10-3509-000	SENIOR CITIZENS FUNDS	\$0.00	\$2,000.00	\$0.00	\$693.50	\$0.00	-\$1,306.50	35%
10-3509-010	SENIOR CENTER TRIPS	\$0.00	\$1,060.00	-\$1,060.00	\$0.00	\$0.00	-\$1,060.00	0%
10-3509-020	SENIOR CENTER DONATIONS	\$0.00	\$149.00	\$0.00	\$149.00	\$0.00	\$0.00	100%
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3510-010	COURT COST, FEES AND CHARGES	\$16,130.65	\$22,000.00	\$1,084.79	\$5,744.58	\$0.00	-\$16,255.42	26%
10-3510-020	OFFICERS FEES	\$9,338.86	\$11,000.00	\$644.05	\$3,039.80	\$0.00	-\$7,960.20	28%
10-3540-000	SHERIFF FEES	\$4,309.00	\$3,500.00	\$129.12	\$730.07	\$0.00	-\$2,769.93	21%
10-3540-010	DRUG/DONATIONS/GRANT LEO	\$1,010.57	\$0.00	\$0.00	\$344.73	\$0.00	\$344.73	0%
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORT	\$10,720.00	\$1,995.00	\$420.00	\$2,500.00	\$0.00	\$505.00	125%
10-3540-030	GUN PERMITS-STATE PORTION	\$13,300.00	\$2,390.00	\$530.00	\$3,000.00	\$0.00	\$610.00	126%

Washington County

Statement of Revenue and Expenditures

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Cancel</i>	<i>Excess/Deficit</i>	<i>% Real</i>
10-3540-040	FINGER PRINTING	\$2,980.00	\$470.00	\$130.00	\$620.00	\$0.00	\$150.00	132%
10-3540-070	DONATIONS-ANIMAL CONTROL	\$36.00	\$1,500.00	\$50.00	\$1,550.00	\$0.00	\$50.00	103%
10-3540-080	SHERIFF GRANT - BODY CAMS	\$0.00	\$25,000.00	\$0.00	\$21,326.44	\$0.00	-\$3,673.56	85%
10-3540-081	SHERIFF JAG GRANTS	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$25,000.00	0%
10-3540-082	SHERIFF ANKLE MONITORING FEES	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0%
10-3541-000	SHERIFF'S SERVICE FEES	\$8,293.61	\$12,000.00	\$750.00	\$4,020.00	\$0.00	-\$7,980.00	34%
10-3541-010	SHERIFF-DONATIONS	\$3,355.00	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00	100%
10-3542-000	SHERIFF-ABC BOARD FUNDING	\$4,700.00	\$4,658.00	\$0.00	\$2,858.00	\$0.00	-\$1,800.00	61%
10-3550-000	BUILDING PERMIT FEES - (GC)	\$45,272.35	\$45,000.00	\$1,766.00	\$23,735.90	\$0.00	-\$21,264.10	53%
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INS	\$1,200.00	\$0.00	\$1,400.00	\$6,494.50	\$0.00	\$6,494.50	0%
10-3550-030	ZONING FEES	\$1,500.00	\$1,500.00	\$0.00	\$500.00	\$0.00	-\$1,000.00	33%
10-3560-000	REGISTER OF DEEDS FEES	\$79,347.25	\$65,000.00	\$2,149.40	\$33,710.84	\$0.00	-\$31,289.16	52%
10-3560-010	MARRIAGE LICENSES	\$2,580.00	\$2,500.00	\$240.00	\$1,140.00	\$0.00	-\$1,360.00	46%
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	\$4,107.50	\$3,000.00	\$1,223.23	\$2,101.30	\$0.00	-\$898.70	70%
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	\$33,799.00	\$26,000.00	\$0.00	\$17,839.00	\$0.00	-\$8,161.00	69%
10-3830-000	SALE OF FIXED ASSETS	\$1,700.00	\$500.00	\$0.00	\$4,393.00	\$0.00	\$3,893.00	879%
10-3900-000	NC EDUCATION LOTTERY	\$87,406.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3970-020	M-T-W COURT COORDINATOR GRANT	\$78,563.97	\$83,007.00	\$12,889.51	\$24,924.09	\$0.00	-\$58,082.91	30%
10-3970-030	STATE AID VETERANS OFFICE	\$2,083.87	\$2,000.00	\$0.00	\$0.00	\$0.00	-\$2,000.00	0%
10-3970-040	JCPC-ROANOKE AREA YOUTH	\$49,736.00	\$62,570.00	\$5,214.00	\$26,072.00	\$0.00	-\$36,498.00	42%
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	\$16,765.00	\$18,182.00	\$1,515.00	\$7,577.00	\$0.00	-\$10,605.00	42%
10-3970-042	JCPC-ADMINISTRATION	\$524.00	\$8,188.00	\$682.00	\$3,414.00	\$0.00	-\$4,774.00	42%
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	\$94,424.44	\$120,590.00	\$9,239.58	\$26,657.23	\$0.00	-\$93,932.77	22%
10-3970-070	NCACC MANAGEMENT FELLOW GRANT ASST	\$1,344.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3970-090	CONTRI FROM SOIL & WATER DIST	\$22,515.99	\$21,136.00	\$0.00	\$0.00	\$0.00	-\$21,136.00	0%
10-3970-120	COST ALLOCATION-WATERWORKS	\$120,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	-\$90,000.00	0%
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	-\$3,500.00	0%
10-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$1,357,893.00	\$0.00	\$0.00	\$0.00	-\$1,357,893.00	0%

Washington County

Statement of Revenue and Expenditures

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Cancel</i>	<i>Excess/Deficit</i>	<i>% Real</i>
10-3991-000	REGISTER DDS PRESERVATION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$1,465.31	\$0.00	\$1,465.31	0%
GENERAL FUND Revenue Total		\$15,652,438.00	\$16,331,487.00	\$929,762.93	\$6,734,000.15	\$0.00	-\$9,597,486.85	41%

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-0000-000	GENERAL FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4110-000	GOVERNING BOARD:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4110-010	SALARIES & WAGES-BOARD	\$35,399.40	\$35,400.00	\$2,950.00	\$14,750.00	\$0.00	\$20,650.00	42%
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	\$14,099.80	\$14,100.00	\$1,175.00	\$5,875.00	\$0.00	\$8,225.00	42%
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	\$1,562.50	\$3,000.00	\$250.00	\$1,250.00	\$0.00	\$1,750.00	42%
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	\$3,953.51	\$4,016.00	\$338.49	\$1,692.44	\$0.00	\$2,323.56	42%
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	\$1,390.00	\$1,600.00	\$0.00	\$1,360.00	\$0.00	\$240.00	85%
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	\$1,771.47	\$2,000.00	\$40.82	\$113.27	\$0.00	\$1,886.73	6%
10-4110-310	GOVERNING BOARD- TRAVEL	\$869.29	\$15,000.00	\$54.00	\$4,746.48	\$0.00	\$10,253.52	32%
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	\$600.00	\$750.00	\$50.00	\$250.00	\$0.00	\$500.00	33%
10-4110-350	POSTAGE	\$6.95	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4110-370	GOVERNING BOARD- PRINTING	\$100.00	\$500.00	\$75.00	\$75.00	\$0.00	\$425.00	15%
10-4110-380	ADVERTISING	\$1,288.00	\$750.00	\$0.00	\$50.00	\$0.00	\$700.00	7%
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	\$3,986.00	\$6,500.00	\$200.00	\$317.42	\$0.00	\$6,182.58	5%
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	\$5,827.55	\$6,000.00	\$1,250.00	\$5,598.00	\$0.00	\$402.00	93%
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	\$4,000.00	\$8,000.00	\$0.00	\$2,000.00	\$0.00	\$6,000.00	25%
10-4110-442	CONTRACTED SERVICES-GRANICUS	\$5,136.00	\$5,496.00	\$0.00	\$5,495.52	\$0.00	\$0.48	100%
4110 Total		\$79,990.47	\$103,162.00	\$6,383.31	\$43,573.13	\$0.00	\$59,588.87	42%
10-4120-000	MANAGERS OFFICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	\$204,746.15	\$214,864.00	\$18,009.50	\$88,797.50	\$0.00	\$126,066.50	41%
10-4120-040	SALARIES & WAGES-LONGEVITY	\$1,982.26	\$2,066.00	\$2,065.63	\$2,065.63	\$0.00	\$0.37	100%
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	\$15,608.08	\$16,590.00	\$1,521.48	\$6,879.70	\$0.00	\$9,710.30	41%
10-4120-100	MANAGERS OFFICE- RETIREMENT	\$34,913.10	\$40,058.00	\$3,637.62	\$16,464.44	\$0.00	\$23,593.56	41%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	\$5,928.88	\$6,506.00	\$540.28	\$2,663.90	\$0.00	\$3,842.10	41%
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	\$0.00	\$1,008.00	\$0.00	\$0.00	\$0.00	\$1,008.00	0%
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	\$1,261.00	\$1,389.00	\$0.00	\$1,223.00	\$0.00	\$166.00	88%
10-4120-180	MANAGERS OFFICE- GROUP INS.	\$25,468.01	\$28,846.00	\$2,276.16	\$11,380.80	\$0.00	\$17,465.20	39%
10-4120-190	LEGAL SERVICES	\$13,287.50	\$10,000.00	\$0.00	\$26.00	\$0.00	\$9,974.00	0%
10-4120-191	MANAGERS OFFICE-UNCSOG LFNC INTERN PF	\$0.00	\$20,000.00	\$3,500.00	\$6,000.00	\$0.00	\$14,000.00	30%
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIE	\$10,648.33	\$5,000.00	\$403.43	\$839.58	\$0.00	\$4,160.42	17%
10-4120-310	MANAGERS OFFICE- TRAVEL	\$40.00	\$2,000.00	\$0.00	\$53.02	\$0.00	\$1,946.98	3%
10-4120-315	TRAINING	\$3,581.00	\$6,000.00	\$0.00	\$456.00	\$0.00	\$5,544.00	8%
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	\$1,286.88	\$1,500.00	\$102.31	\$508.70	\$0.00	\$991.30	34%
10-4120-330	POSTAGE	\$48.82	\$100.00	\$0.53	\$27.98	\$0.00	\$72.02	28%
10-4120-355	MAINT & REPAIR-VEHICLE	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-4120-370	MANAGERS OFFICE- PRINTING	\$100.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-4120-380	ADVERTISING	\$1,542.00	\$2,500.00	\$360.00	\$360.00	\$0.00	\$2,140.00	14%
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIOI	\$5,193.41	\$5,600.00	\$6.70	\$1,308.05	\$0.00	\$4,291.95	23%
10-4120-400	LEASE-COPIER	\$1,662.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOI	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0%
	4120 Total	\$327,297.90	\$375,777.00	\$32,423.64	\$139,054.30	\$0.00	\$236,722.70	37%
10-4130-000	FINANCE OFFICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4130-010	FINANCE OFFICE- S & W- REGULAR	\$172,523.04	\$178,256.00	\$14,739.92	\$73,699.60	\$0.00	\$104,556.40	41%
10-4130-040	SALARIES & WAGES-LONGEVITY	\$1,036.27	\$1,515.00	\$1,506.68	\$1,506.68	\$0.00	\$8.32	99%
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	\$12,442.32	\$13,752.00	\$1,179.62	\$5,437.06	\$0.00	\$8,314.94	40%
10-4130-100	FINANCE OFFICE- RETIREMENT	\$29,454.80	\$33,226.00	\$2,943.88	\$13,627.36	\$0.00	\$19,598.64	41%
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	\$5,175.72	\$5,393.00	\$442.20	\$2,211.00	\$0.00	\$3,182.00	41%
10-4130-130	FINANCE OFFICE- UNEMPLYMENT INS.	\$0.00	\$1,008.00	\$0.00	\$0.00	\$0.00	\$1,008.00	0%
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	\$954.00	\$1,185.00	\$0.00	\$1,044.00	\$0.00	\$141.00	88%
10-4130-150	FINANCE OFFICE-BANK FEES	\$20,288.56	\$14,000.00	\$0.00	\$3,902.94	\$0.00	\$10,097.06	28%
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	\$78,276.77	\$94,200.00	\$4,177.00	\$59,001.05	\$0.00	\$35,198.95	63%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4130-181	FINANCE OFFICE- GROUP INS.	\$27,566.49	\$28,746.00	\$2,278.52	\$11,392.60	\$0.00	\$17,353.40	40%
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	\$6,172.45	\$4,250.00	\$587.47	\$866.75	\$0.00	\$3,383.25	20%
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	100%
10-4130-280	FINANCE OFFICE- POSTAGE	\$1,805.00	\$2,500.00	\$118.59	\$602.39	\$0.00	\$1,897.61	24%
10-4130-310	FINANCE OFFICE- TRAVEL	\$648.99	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0%
10-4130-315	TRAINING	\$702.50	\$3,100.00	\$0.00	\$68.00	\$0.00	\$3,032.00	2%
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	\$1,492.21	\$1,600.00	\$125.13	\$551.78	\$0.00	\$1,048.22	34%
10-4130-355	REPAIR & MAINTENANCE-VEHICLES	\$52.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	\$982.80	\$1,100.00	\$407.76	\$627.76	\$0.00	\$472.24	57%
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	\$702.30	\$600.00	\$0.00	\$138.60	\$0.00	\$461.40	23%
	4130 Total	\$360,277.02	\$385,681.00	\$28,556.77	\$174,727.57	\$0.00	\$210,953.43	45%
10-4140-000	TAX ADMIN:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4140-010	TAX ADMIN.- S & W- REGULAR	\$173,422.56	\$182,580.00	\$15,053.76	\$75,268.80	\$0.00	\$107,311.20	41%
10-4140-040	SALARIES & WAGES-LONGEVITY	\$1,773.11	\$2,157.00	\$2,130.18	\$2,130.18	\$0.00	\$26.82	99%
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	\$12,327.82	\$14,132.00	\$1,227.58	\$5,483.00	\$0.00	\$8,649.00	39%
10-4140-100	TAX ADMIN.- RETIREMENT	\$29,733.42	\$34,144.00	\$3,113.72	\$14,024.64	\$0.00	\$20,119.36	41%
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	\$4,208.01	\$5,542.00	\$372.90	\$1,864.50	\$0.00	\$3,677.50	34%
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	\$0.00	\$1,260.00	\$0.00	\$0.00	\$0.00	\$1,260.00	0%
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	\$10,047.00	\$3,305.00	\$0.00	\$2,911.00	\$0.00	\$394.00	88%
10-4140-180	TAX ADMIN.- GROUP INS.	\$35,168.09	\$37,779.00	\$3,003.39	\$15,016.95	\$0.00	\$22,762.05	40%
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	\$14,692.79	\$7,500.00	\$241.86	\$3,103.50	\$0.00	\$4,396.50	41%
10-4140-270	SERVICE AWARDS	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	100%
10-4140-310	TAX ADMIN.- TRAVEL	\$29.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-4140-315	TRAINING	\$1,037.50	\$5,000.00	\$20.00	\$20.00	\$0.00	\$4,980.00	0%
10-4140-320	TAX ADMIN.- COMMUNICATIONS	\$1,799.25	\$2,000.00	\$151.29	\$683.63	\$0.00	\$1,316.37	34%
10-4140-325	TAX ADMIN-POSTAGE	\$7,357.25	\$11,000.00	\$475.48	\$4,994.92	\$0.00	\$6,005.08	45%
10-4140-341	ADVERTISING	\$2,136.50	\$3,000.00	\$0.00	\$120.00	\$0.00	\$2,880.00	4%
10-4140-355	TAX ADMIN-MAINTENANCE & REPAIR-VEHICLE	\$1,531.47	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4140-370	PRINTING	\$5,053.96	\$6,250.00	\$0.00	\$2,294.19	\$0.00	\$3,955.81	37%
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	\$4,495.75	\$4,850.00	\$479.88	\$1,311.45	\$0.00	\$3,538.55	27%
10-4140-410	TAX ADMIN - COPIER RENTAL	\$460.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	\$6,150.00	\$19,700.00	\$1,875.00	\$5,362.50	\$0.00	\$14,337.50	27%
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	\$2,079.46	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	0%
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STORAC	\$480.00	\$480.00	\$0.00	\$0.00	\$0.00	\$480.00	0%
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	0%
	4140 Total	\$313,983.69	\$429,279.00	\$28,245.04	\$134,689.26	\$0.00	\$294,589.74	31%
10-4155-000	PROFESSIONAL SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
10-4155-215	PROFESSIONAL SERVICES- HOSPITAL	\$28,440.00	\$30,000.00	\$0.00	\$8,439.00	\$0.00	\$21,561.00	28%
10-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION	\$320,000.00	\$360,000.00	\$75,000.00	\$150,000.00	\$0.00	\$210,000.00	42%
	4155 Total	\$348,440.00	\$410,000.00	\$75,000.00	\$158,439.00	\$0.00	\$251,561.00	39%
10-4170-000	BOARD OF ELECTIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	\$42,190.06	\$43,347.00	\$3,567.50	\$17,837.50	\$0.00	\$25,509.50	41%
10-4170-011	SALARIES & WAGES-BOARD	\$5,929.92	\$7,320.00	\$1,360.00	\$2,760.00	\$0.00	\$4,560.00	38%
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME	\$61,026.02	\$37,834.00	\$4,817.86	\$8,417.86	\$0.00	\$29,416.14	22%
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	\$10,127.98	\$14,580.00	\$2,025.24	\$2,667.39	\$0.00	\$11,912.61	18%
10-4170-040	SALARIES & WAGES-LONGEVITY	\$842.24	\$867.00	\$856.20	\$856.20	\$0.00	\$10.80	99%
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	\$9,128.79	\$7,952.00	\$964.09	\$2,464.68	\$0.00	\$5,487.32	31%
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENS	\$9,066.89	\$10,867.00	\$1,168.54	\$3,870.62	\$0.00	\$6,996.38	36%
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	\$1,551.70	\$1,764.00	\$167.78	\$615.16	\$0.00	\$1,148.84	35%
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	\$436.00	\$685.00	\$0.00	\$603.00	\$0.00	\$82.00	88%
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	\$6,881.85	\$7,182.00	\$568.75	\$2,843.75	\$0.00	\$4,338.25	40%
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	\$3,327.37	\$3,199.00	\$0.00	\$135.44	\$0.00	\$3,063.56	4%
10-4170-310	BOARD OF ELECTIONS- TRAVEL	\$1,313.50	\$2,600.00	\$334.00	\$540.00	\$0.00	\$2,060.00	21%
10-4170-315	TRAINING	\$0.00	\$10,200.00	\$0.00	\$300.00	\$0.00	\$9,900.00	3%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	\$803.31	\$1,260.00	\$154.35	\$317.47	\$0.00	\$942.53	25%
10-4170-330	POSTAGE	\$1,228.76	\$4,000.00	\$4.12	\$183.21	\$0.00	\$3,816.79	5%
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQU	\$462.20	\$1,100.00	\$0.00	\$231.10	\$0.00	\$868.90	21%
10-4170-360	CONTRACTED SERVICES	\$12,835.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4170-370	BOARD OF ELECTIONS- PRINTING	\$6,773.83	\$10,774.00	\$122.40	\$395.55	\$0.00	\$10,378.45	4%
10-4170-380	ADVERTISING	\$560.00	\$1,200.00	\$126.00	\$468.00	\$0.00	\$732.00	39%
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIO	\$30.00	\$180.00	\$0.00	\$0.00	\$0.00	\$180.00	0%
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$64,126.00	\$0.00	\$64,124.47	\$0.00	\$1.53	100%
10-4170-700	2020 HAVA FUNDS-NC CFDA# 90-404	\$0.00	\$34,574.00	\$0.00	\$34,574.00	\$0.00	\$0.00	100%
	4170 Total	\$174,516.21	\$265,863.00	\$16,236.83	\$144,205.40	\$0.00	\$121,657.60	54%
10-4180-000	REGISTER OF DEEDS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	\$77,518.92	\$77,725.00	\$6,459.91	\$32,299.55	\$0.00	\$45,425.45	42%
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	\$8,512.50	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0%
10-4180-040	SALARIES & WAGES-LONGEVITY	\$1,007.78	\$1,008.00	\$1,007.78	\$1,007.78	\$0.00	\$0.22	100%
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	\$6,438.62	\$6,635.00	\$551.72	\$2,450.24	\$0.00	\$4,184.76	37%
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	\$13,325.40	\$14,552.00	\$1,353.14	\$6,035.26	\$0.00	\$8,516.74	41%
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	\$2,325.48	\$2,362.00	\$193.79	\$968.95	\$0.00	\$1,393.05	41%
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTA	\$890.65	\$1,000.00	\$65.61	\$260.08	\$0.00	\$739.92	26%
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	\$514.00	\$572.00	\$0.00	\$503.00	\$0.00	\$69.00	88%
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	\$13,731.30	\$14,335.00	\$1,134.79	\$5,673.95	\$0.00	\$8,661.05	40%
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLI	\$4,670.52	\$4,000.00	\$0.00	\$527.94	\$0.00	\$3,472.06	13%
10-4180-270	SERVICE AWARDS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
10-4180-315	TRAINING	\$363.00	\$3,600.00	\$0.00	\$250.00	\$0.00	\$3,350.00	7%
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	\$511.22	\$700.00	\$0.00	\$143.19	\$0.00	\$556.81	20%
10-4180-330	POSTAGE	\$63.95	\$200.00	\$1.79	\$13.33	\$0.00	\$186.67	7%
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EC	\$232.20	\$2,500.00	\$0.00	\$116.10	\$0.00	\$2,383.90	5%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIP1	\$375.00	\$625.00	\$47.68	\$97.68	\$0.00	\$527.32	16%
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICE	\$11,500.00	\$11,500.00	\$0.00	\$0.00	\$0.00	\$11,500.00	0%
10-4180-611	ROD AUTOMATION FUND - CAPITAL OUTLAY	\$0.00	\$22,800.00	\$0.00	\$0.00	\$0.00	\$22,800.00	0%
10-4180-612	ROD AUTOMATION FUND - DEPARTMENTAL SU	\$12,142.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4180 Total	\$154,222.93	\$173,018.00	\$10,816.21	\$50,347.05	\$0.00	\$122,670.95	29%
10-4210-000	INFORMATION TECHNOLOGY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4210-010	INFO. TECH- S & W- REGULAR	\$52,007.94	\$52,596.00	\$4,383.00	\$21,915.00	\$0.00	\$30,681.00	42%
10-4210-040	SALARIES & WAGES-LONGEVITY	\$1,539.39	\$1,578.00	\$1,577.88	\$1,577.88	\$0.00	\$0.12	100%
10-4210-090	INFO. TECH- FICA TAX EXPENSE	\$3,474.47	\$4,144.00	\$404.18	\$1,538.06	\$0.00	\$2,605.94	37%
10-4210-100	INFO. TECH- RETIREMENT	\$9,086.46	\$10,013.00	\$1,080.11	\$4,256.91	\$0.00	\$5,756.09	43%
10-4210-101	INFO. TECH- 401(K) CONTRIB.	\$1,560.23	\$1,625.00	\$131.49	\$657.45	\$0.00	\$967.55	40%
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4210-140	INFO. TECH- WORKMAN'S COMP	\$305.00	\$357.00	\$0.00	\$314.00	\$0.00	\$43.00	88%
10-4210-180	INFO. TECH- CONTRACTED SERVICES	\$9,050.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$22,000.00	0%
10-4210-181	INFO. TECH- GROUP INS.	\$8,900.10	\$9,192.00	\$737.20	\$3,686.00	\$0.00	\$5,506.00	40%
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	\$797.11	\$1,400.00	\$5.14	\$193.82	\$0.00	\$1,206.18	14%
10-4210-310	INFO. TECH- TRAVEL	\$57.07	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-4210-315	TRAINING	\$100.00	\$2,000.00	\$445.00	\$445.00	\$0.00	\$1,555.00	22%
10-4210-320	INFO. TECH- COMMUNICATIONS	\$2,829.61	\$3,200.00	\$237.51	\$1,188.04	\$0.00	\$2,011.96	37%
10-4210-330	POSTAGE	\$46.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	\$44,094.25	\$36,000.00	\$1,150.60	\$11,130.12	\$0.00	\$24,869.88	31%
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
	4210 Total	\$133,847.63	\$174,759.00	\$10,152.11	\$46,902.28	\$0.00	\$127,856.72	27%
10-4260-000	BUILDINGS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURI'	\$29,812.65	\$62,000.00	\$4,944.00	\$22,186.20	\$0.00	\$39,813.80	36%
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	\$4,452.00	\$4,452.00	\$0.00	\$0.00	\$0.00	\$4,452.00	0%
10-4260-554	PROBATION & PAROLE-FORBES	\$16,083.55	\$16,900.00	\$1,225.00	\$8,956.93	\$0.00	\$7,943.07	53%
10-4260-555	SMART START LEASE ASSISTANCE	\$4,200.00	\$4,200.00	\$0.00	\$1,050.00	\$0.00	\$3,150.00	25%

Washington County

11/30/2021

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
10-4260-557	CAPITAL OUTLAY-ROOF REPAIRS/REPLACEMENT	\$0.00	\$140,000.00	\$0.00	\$38,331.33	\$0.00	\$101,668.67	27%
10-4260-558	CIP HVAC REPAIRS/REPLACEMENTS RESERVE	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
	4260 Total	\$54,548.20	\$287,552.00	\$6,169.00	\$70,524.46	\$0.00	\$217,027.54	25%
10-4265-000	FACILITY SERVICES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4265-010	FACILITY SERVICES- S & W- REGULAR	\$160,391.10	\$169,721.00	\$14,145.42	\$60,158.56	\$0.00	\$109,562.44	35%
10-4265-040	SALARIES & WAGES-LONGEVITY	\$1,968.44	\$2,154.00	\$2,127.55	\$2,127.55	\$0.00	\$26.45	99%
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	\$11,081.72	\$13,148.00	\$1,133.40	\$4,211.28	\$0.00	\$8,936.72	32%
10-4265-100	FACILITY SERVICES- RETIREMENT	\$27,543.41	\$31,767.00	\$2,948.67	\$11,286.26	\$0.00	\$20,480.74	36%
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	\$3,149.87	\$5,156.00	\$267.12	\$1,254.50	\$0.00	\$3,901.50	24%
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	\$0.00	\$1,362.00	\$0.00	\$0.00	\$0.00	\$1,362.00	0%
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	\$6,362.00	\$14,475.00	\$0.00	\$6,634.00	\$0.00	\$7,841.00	46%
10-4265-181	FACILITY SERVICES- GROUP INS.	\$39,465.26	\$44,776.00	\$3,567.53	\$15,004.97	\$0.00	\$29,771.03	34%
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	\$17,440.93	\$18,000.00	\$44.37	\$13,673.80	\$0.00	\$4,326.20	76%
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	\$844.39	\$1,700.00	\$0.00	\$524.64	\$0.00	\$1,175.36	31%
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	\$3,569.55	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	\$51,692.03	\$75,000.00	\$4,170.49	\$13,960.87	\$0.00	\$61,039.13	19%
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	\$1,631.85	\$3,000.00	\$0.00	\$33.00	\$0.00	\$2,967.00	1%
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	\$1,915.43	\$3,000.00	\$334.83	\$796.15	\$0.00	\$2,203.85	27%
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	\$20,048.61	\$3,593.00	\$0.00	\$3,592.85	\$0.00	\$0.15	100%
10-4265-270	SERVICE AWARDS	\$200.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	100%
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	\$7,432.17	\$7,527.00	\$610.94	\$2,970.21	\$0.00	\$4,556.79	39%
10-4265-325	POSTAGE	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	\$96,524.49	\$110,000.00	\$7,443.21	\$36,164.34	\$0.00	\$73,835.66	33%
10-4265-331	UTILITIES-FUEL/GAS	\$10,316.85	\$12,000.00	\$205.72	\$2,127.24	\$0.00	\$9,872.76	18%
10-4265-332	UTILITIES-WATER	\$22,122.18	\$30,000.00	\$2,915.68	\$8,957.71	\$0.00	\$21,042.29	30%
10-4265-355	MAINT & REPAIR-VEHICLES	\$579.98	\$650.00	\$122.76	\$122.76	\$0.00	\$527.24	19%
10-4265-390	FACILITY SERVICES- DUES AND SUBSCRIPTIONS	\$0.00	\$300.00	\$20.10	\$40.20	\$0.00	\$259.80	13%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4265-440	CONTRACTED SERVICES-MOWING	\$21,497.00	\$23,300.00	\$1,456.00	\$12,662.00	\$0.00	\$10,638.00	54%
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	\$9,121.80	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0%
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	\$1,533.00	\$1,533.00	\$0.00	\$0.00	\$0.00	\$1,533.00	0%
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	\$1,706.22	\$1,873.00	\$172.23	\$1,339.05	\$0.00	\$533.95	71%
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	\$6,844.00	\$7,144.00	\$0.00	\$6,524.80	\$0.00	\$619.20	91%
10-4265-603	CONTRACTED SERVICES-ELEVATOR	\$10,090.00	\$10,140.00	\$0.00	\$5,370.00	\$0.00	\$4,770.00	53%
10-4265-604	CONTRACTED SERVICES-REPUBLIC	\$8,765.82	\$11,109.00	\$739.62	\$3,024.98	\$0.00	\$8,084.02	27%
10-4265-605	CONTRACTED SERVICES-FIRE EXT	\$2,859.75	\$3,000.00	\$164.50	\$652.75	\$0.00	\$2,347.25	22%
10-4265-606	CONTRACTED SERVICES-HOUSE KEEPING	\$6,240.00	\$4,000.00	\$85.00	\$1,675.00	\$0.00	\$2,325.00	42%
	4265 Total	\$552,937.85	\$628,078.00	\$42,775.14	\$214,989.47	\$0.00	\$413,088.53	34%
10-4310-000	SHERIFF:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4310-010	SHERIFF- S & W- REGULAR	\$703,861.50	\$835,363.00	\$56,238.53	\$285,982.79	\$0.00	\$549,380.21	34%
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0%
10-4310-040	SALARIES & WAGES-LONGEVITY	\$2,840.28	\$2,887.00	\$2,870.04	\$2,870.04	\$0.00	\$16.96	99%
10-4310-090	SHERIFF- FICA TAX EXPENSE	\$50,988.21	\$60,148.00	\$4,215.10	\$20,715.92	\$0.00	\$39,432.08	34%
10-4310-100	SHERIFF- RETIREMENT	\$121,194.47	\$146,058.00	\$10,857.19	\$53,033.62	\$0.00	\$93,024.38	36%
10-4310-101	SHERIFF- 401K CONTRIB.	\$30,538.31	\$37,187.00	\$2,672.34	\$13,226.21	\$0.00	\$23,960.79	36%
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	\$1,773.47	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0%
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	\$4,606.26	\$5,040.00	\$0.00	\$0.00	\$0.00	\$5,040.00	0%
10-4310-140	SHERIFF- WORKMAN'S COMP	\$45,225.00	\$55,157.00	\$0.00	\$48,583.00	\$0.00	\$6,574.00	88%
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	\$3,829.50	\$3,500.00	\$538.50	\$2,154.00	\$0.00	\$1,346.00	62%
10-4310-181	SHERIFF- GROUP INS.	\$113,930.96	\$145,288.00	\$9,266.53	\$45,758.49	\$0.00	\$99,529.51	31%
10-4310-210	SHERIFF- UNIFORMS	\$8,658.37	\$10,000.00	\$975.32	\$3,072.18	\$0.00	\$6,927.82	31%
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	\$51,694.28	\$54,000.00	\$5,782.58	\$21,781.45	\$0.00	\$32,218.55	40%
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	\$12,948.95	\$35,000.00	\$1,164.91	\$28,364.48	\$0.00	\$6,635.52	81%
10-4310-270	SERVICE AWARDS	\$100.00	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	100%
10-4310-310	SHERIFF- TRAVEL	\$1,683.28	\$2,500.00	\$0.00	\$1,392.84	\$0.00	\$1,107.16	56%
10-4310-315	TRAINING	\$1,055.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	\$33,912.81	\$34,721.00	\$3,001.58	\$10,724.90	\$0.00	\$23,996.10	31%
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	\$2,516.36	\$2,656.00	\$225.80	\$797.13	\$0.00	\$1,858.87	30%
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	\$5,958.69	\$6,630.00	\$561.90	\$2,007.71	\$0.00	\$4,622.29	30%
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION:	\$1,695.66	\$1,736.00	\$150.08	\$536.25	\$0.00	\$1,199.75	31%
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	\$2,238.00	\$2,581.00	\$0.00	\$2,274.00	\$0.00	\$307.00	88%
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	\$6,878.98	\$7,154.00	\$569.22	\$2,274.75	\$0.00	\$4,879.25	32%
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	\$326.04	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-4314-250	MAINT & REPAIR - VEHICLE	\$2,834.50	\$2,250.00	\$80.59	\$1,792.50	\$0.00	\$457.50	80%
10-4314-260	DEPARTMENTAL SUPPLIES	\$140.52	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
10-4314-310	SRO- TRAVEL	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-4314-315	TRAINING	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
	4314 Total	\$56,501.56	\$59,680.00	\$4,589.17	\$20,407.24	\$0.00	\$39,272.76	34%
10-4317-000	SRO - PINES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4317-140	SRO - PINES-WORKMANS COMP	\$2,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4317 Total	\$2,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-000	DETENTION CENTER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-010	DETENTION CENTER- S & W - REGULAR	\$295,684.14	\$373,311.00	\$23,816.68	\$117,154.74	\$0.00	\$256,156.26	31%
10-4320-030	SALARIES & WAGE - OVERTIME	\$89,352.72	\$30,000.00	\$4,538.24	\$22,562.26	\$0.00	\$7,437.74	75%
10-4320-031	DETENTION CENTER - S&W PARTTIME	\$37,302.03	\$31,000.00	\$2,605.91	\$16,427.49	\$0.00	\$14,572.51	53%
10-4320-040	SALARIES & WAGES - LONGEVITY	\$1,707.26	\$1,865.00	\$1,807.25	\$1,807.25	\$0.00	\$57.75	97%
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	\$31,347.60	\$33,367.00	\$2,410.68	\$11,686.84	\$0.00	\$21,680.16	35%
10-4320-100	DETENTION CENTER- RETIREMENT	\$65,433.00	\$74,886.00	\$5,465.38	\$25,310.23	\$0.00	\$49,575.77	34%
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	\$6,772.80	\$12,155.00	\$474.59	\$2,559.11	\$0.00	\$9,595.89	21%
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	\$0.00	\$3,276.00	\$0.00	\$0.00	\$0.00	\$3,276.00	0%
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	\$29,758.00	\$32,421.00	\$0.00	\$29,931.00	\$0.00	\$2,490.00	92%
10-4320-181	DETENTION CENTER- GROUP INS.	\$71,426.18	\$92,744.00	\$6,233.91	\$26,727.23	\$0.00	\$66,016.77	29%
10-4320-185	TRAVEL	\$269.21	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%

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<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-4320-190	DETENTION CENTER- TRAINING	\$2,287.20	\$5,000.00	\$0.00	\$828.15	\$0.00	\$4,171.85	17%
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLI	\$10,251.03	\$15,000.00	\$2,381.60	\$4,307.82	\$0.00	\$10,692.18	29%
10-4320-210	DETENTION CENTER- UNIFORMS	\$4,935.85	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0%
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH	\$123,595.67	\$155,000.00	\$10,419.23	\$62,515.38	\$0.00	\$92,484.62	40%
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	\$55,897.85	\$95,000.00	\$6,949.25	\$32,377.55	\$0.00	\$62,622.45	34%
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	\$1,143.70	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANI	\$6,254.00	\$6,500.00	\$854.00	\$2,318.00	\$0.00	\$4,182.00	36%
10-4320-320	DETENTION CENTER- COMMUNICATIONS	\$681.26	\$700.00	\$47.80	\$270.02	\$0.00	\$429.98	39%
10-4320-330	POSTAGE	\$82.67	\$200.00	\$5.84	\$28.66	\$0.00	\$171.34	14%
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	\$7,529.17	\$25,000.00	\$0.00	\$1,005.00	\$0.00	\$23,995.00	4%
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4320-600	DETENTION CENTER- CONTRACTED SERVICE	\$55,899.50	\$50,000.00	\$3,255.41	\$9,032.64	\$0.00	\$40,967.36	18%
10-4320-601	CONTRACTED SERVICES-OPTUM	\$3,516.00	\$4,000.00	\$0.00	\$3,199.68	\$0.00	\$800.32	80%
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOF	\$3,742.00	\$3,742.00	\$0.00	\$3,742.00	\$0.00	\$0.00	100%
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	\$99.00	\$100.00	\$0.00	\$99.00	\$0.00	\$1.00	99%
10-4320-604	MAINTENANCE AGREEMENTS-FED LOCKING S	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
	4320 Total	\$904,967.84	\$1,063,767.00	\$71,265.77	\$373,890.05	\$0.00	\$689,876.95	35%
10-4330-000	EMERGENCY MANAGEMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	\$54,272.04	\$54,272.00	\$4,522.67	\$22,613.35	\$0.00	\$31,658.65	42%
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	\$3,403.08	\$4,152.00	\$283.59	\$1,417.95	\$0.00	\$2,734.05	34%
10-4330-100	EMERGENCY MGMT - RETIREMENT	\$9,210.02	\$10,031.00	\$819.51	\$4,097.55	\$0.00	\$5,933.45	41%
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	\$1,628.16	\$1,628.00	\$135.68	\$678.40	\$0.00	\$949.60	42%
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	\$4,310.00	\$4,441.00	\$0.00	\$2,596.00	\$0.00	\$1,845.00	58%
10-4330-180	EMERGENCY MGMT - GROUP INS.	\$6,920.94	\$7,219.00	\$572.27	\$2,861.35	\$0.00	\$4,357.65	40%
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	\$464.21	\$500.00	\$0.00	\$58.85	\$0.00	\$441.15	12%
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLII	\$3,258.13	\$9,500.00	\$0.00	\$1,416.37	\$0.00	\$8,083.63	15%
10-4330-310	EMERGENCY MGMT - TRAVEL	\$1,606.40	\$2,000.00	\$184.55	\$820.45	\$0.00	\$1,179.55	41%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4350-121	SALARIES & WAGES-REGULAR	\$97,545.00	\$97,545.00	\$8,128.75	\$40,643.75	\$0.00	\$56,901.25	42%
10-4350-127	SALARIES & WAGES-LONGEVITY	\$690.18	\$690.00	\$690.18	\$690.18	\$0.00	-\$0.18	100%
10-4350-181	FICA TAX	\$6,073.42	\$7,515.00	\$556.89	\$2,573.25	\$0.00	\$4,941.75	34%
10-4350-182	RETIREMENT	\$16,670.23	\$18,156.00	\$1,597.99	\$7,489.71	\$0.00	\$10,666.29	41%
10-4350-183	GROUP INSURANCE	\$15,742.01	\$16,380.00	\$1,302.61	\$6,513.05	\$0.00	\$9,866.95	40%
10-4350-184	401(K) CONTRIBUTIONS	\$2,926.32	\$2,947.00	\$243.86	\$1,219.30	\$0.00	\$1,727.70	41%
10-4350-185	UNEMPLOYMENT INSURANCE	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
10-4350-186	WORKMAN'S COMP	\$3,236.00	\$5,135.00	\$0.00	\$4,522.00	\$0.00	\$613.00	88%
10-4350-260	DEPARTMENTAL SUPPLIES	\$2,418.59	\$2,500.00	\$143.96	\$996.78	\$0.00	\$1,503.22	40%
10-4350-270	INSPECTIONS - SERVICE AWARDS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-311	TRAVEL	\$499.30	\$750.00	\$107.27	\$292.15	\$0.00	\$457.85	39%
10-4350-320	COMMUNICATIONS	\$1,829.76	\$2,000.00	\$151.00	\$650.99	\$0.00	\$1,349.01	33%
10-4350-330	INSPECTIONS - POSTAGE	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-4350-341	PRINTING	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-4350-352	MAINT & REPAIR-EQUIPMENT	\$189.39	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-4350-353	MAINT & REPAIR-VEHICLE	\$394.62	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-4350-370	ADVERTISING	\$597.60	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0%
10-4350-395	TRAINING	\$725.00	\$1,000.00	\$0.00	\$827.00	\$0.00	\$173.00	83%
10-4350-439	LEASE-EQUIPMENT	\$539.69	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-4350-440	CONTRACTED	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
10-4350-491	DUES & SUBSCRIPTIONS	\$421.80	\$800.00	\$414.46	\$433.81	\$0.00	\$366.19	54%
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%
10-4350-540	CAPITAL OUTLAY-VEHICLE	\$30,750.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
	4350 Total	\$181,349.88	\$221,422.00	\$13,336.97	\$66,851.97	\$0.00	\$154,570.03	30%
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-4915-010	GEOGRAPHIC INFO SYST-S & W- REGULAR	\$39,264.96	\$39,515.00	\$3,272.08	\$16,360.40	\$0.00	\$23,154.60	41%
10-4915-040	GEOGRAPHIC INFO SYST - LONGEVITY	\$392.65	\$395.00	\$392.65	\$392.65	\$0.00	\$2.35	99%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-4915-090	GEOGRAPHIC INFO SYST- FICA TAX EXPENSE	\$2,975.52	\$3,053.00	\$275.23	\$1,255.91	\$0.00	\$1,797.09	41%
10-4915-100	GEOGRAPHIC INFO SYST- RETIREMENT EXPEI	\$6,738.19	\$7,376.00	\$664.08	\$3,044.74	\$0.00	\$4,331.26	41%
10-4915-101	GEOGRAPHIC INFO SYST- 401(K) CONTRIB.	\$1,177.22	\$1,197.00	\$98.17	\$492.31	\$0.00	\$704.69	41%
10-4915-130	GEOGRAPHIC INFO SYST- UNEMPLOYMENT IN	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-4915-140	GEOGRAPHIC INFO SYST- WORKMAN'S COMP	\$1,466.00	\$1,724.00	\$0.00	\$1,519.00	\$0.00	\$205.00	88%
10-4915-180	GEOGRAPHIC INFO SYST- GROUP INS.	\$6,892.40	\$7,170.00	\$565.16	\$2,842.96	\$0.00	\$4,327.04	40%
10-4915-190	GEOGRAPHIC INFO SYST- TRAINING	\$60.00	\$2,000.00	\$0.00	\$25.00	\$0.00	\$1,975.00	1%
10-4915-260	DEPARTMENTAL SUPPLIES	\$1,565.41	\$2,100.00	\$0.00	\$54.58	\$0.00	\$2,045.42	3%
10-4915-320	GIS- COMMUNICATIONS	\$550.16	\$630.00	\$50.18	\$226.13	\$0.00	\$403.87	36%
10-4915-330	POSTAGE	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
10-4915-350	MAINT AGREEMENTS-ESRI SOFTWARE	\$2,350.00	\$2,350.00	\$0.00	\$0.00	\$0.00	\$2,350.00	0%
10-4915-351	MAINT AGREEMENTS-ATLAS DATA WEBSITE	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	0%
	4915 Total	\$68,232.51	\$72,612.00	\$5,317.55	\$26,213.68	\$0.00	\$46,398.32	36%
10-5110-000	DISTRICT HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5110-990	2ND JUDICIAL DIST DRUG RECOVERY COURT	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	100%
10-5110-991	MTW HEALTH DEPARTMENT	\$199,346.00	\$219,281.00	\$18,273.42	\$91,367.10	\$0.00	\$127,913.90	42%
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSIT	\$78,563.97	\$83,007.00	\$6,589.72	\$24,924.09	\$0.00	\$58,082.91	30%
	5110 Total	\$282,909.97	\$307,288.00	\$24,863.14	\$121,291.19	\$0.00	\$185,996.81	39%
10-5150-000	SENIOR CITIZENS CENTER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	\$75,283.92	\$89,599.00	\$7,418.25	\$37,091.25	\$0.00	\$52,507.75	41%
10-5150-040	SALARIES & WAGES-LONGEVITY	\$987.58	\$1,014.00	\$1,005.19	\$1,005.19	\$0.00	\$8.81	99%
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	\$5,578.64	\$6,932.00	\$624.96	\$2,817.20	\$0.00	\$4,114.80	41%
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	\$12,759.67	\$16,747.00	\$1,526.32	\$6,903.04	\$0.00	\$9,843.96	41%
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	\$2,224.93	\$2,718.00	\$222.55	\$1,112.75	\$0.00	\$1,605.25	41%
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	\$2,822.00	\$2,992.00	\$0.00	\$1,321.00	\$0.00	\$1,671.00	44%
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	\$0.00	\$671.00	\$0.00	\$0.00	\$0.00	\$671.00	0%
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	\$16,907.10	\$21,414.00	\$1,698.26	\$8,491.30	\$0.00	\$12,922.70	40%
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	\$47,807.00	\$47,807.00	\$0.00	\$23,903.50	\$0.00	\$23,903.50	50%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	\$1,510.31	\$3,500.00	\$63.61	\$433.78	\$0.00	\$3,066.22	12%
10-5150-260	DEPARTMENTAL SUPPLIES	\$1,703.12	\$2,000.00	\$642.47	\$720.45	\$0.00	\$1,279.55	36%
10-5150-280	POSTAGE	\$196.27	\$300.00	\$3.37	\$14.59	\$0.00	\$285.41	5%
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	\$1,300.76	\$3,000.00	\$42.85	\$225.09	\$0.00	\$2,774.91	8%
10-5150-315	TRAINING	\$874.95	\$3,500.00	\$50.00	\$65.00	\$0.00	\$3,435.00	2%
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	\$842.68	\$1,000.00	\$75.67	\$327.34	\$0.00	\$672.66	33%
10-5150-330	UTILITIES-GAS	\$7,732.40	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0%
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	\$125.40	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	\$778.04	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-5150-370	TRAVEL-SENIOR GAMES	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%
10-5150-380	SENIOR CENTER TRIPS	\$80.00	\$1,783.00	\$0.00	\$0.00	\$0.00	\$1,783.00	0%
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	\$1,351.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
10-5150-410	LEASE-COPIER	\$184.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVIC	\$306.00	\$8,000.00	\$254.00	\$1,185.00	\$0.00	\$6,815.00	15%
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYST	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0%
10-5150-650	SENIOR CENTER DONATIONS	\$45.14	\$2,455.00	\$0.00	\$0.00	\$0.00	\$2,455.00	0%
10-5150-651	SUBARU DONATIONS-MEALS ON WHEELS	\$0.00	\$2,248.00	\$2,248.00	\$2,248.00	\$0.00	\$0.00	100%
10-5150-699	GRANT-VIDANT HOSPITAL	\$682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	5150 Total	\$182,983.44	\$231,880.00	\$15,875.50	\$87,864.48	\$0.00	\$144,015.52	38%
10-5155-000	VETERAN SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5155-030	SALARIES & WAGES-PARTTIME	\$9,963.00	\$9,963.00	\$830.25	\$4,151.25	\$0.00	\$5,811.75	42%
10-5155-090	VETERAN SERVICE OFFC- FICA TAX EXPENSE	\$785.16	\$750.00	\$65.43	\$327.15	\$0.00	\$422.85	44%
10-5155-130	VETERAN SERVICE OFF- UNEMPLOYMENT INS	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-5155-140	WORKMAN'S COMP	\$59.00	\$75.00	\$0.00	\$58.00	\$0.00	\$17.00	77%
10-5155-260	DEPARTMENTAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
10-5155-310	VETERAN SERVICE OFFC- TRAVEL	\$50.00	\$600.00	\$0.00	\$50.00	\$0.00	\$550.00	8%
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATIONS	\$569.97	\$900.00	\$47.70	\$215.86	\$0.00	\$684.14	24%
	5155 Total	\$11,427.13	\$12,888.00	\$943.38	\$4,802.26	\$0.00	\$8,085.74	37%

Washington County

11/30/2021

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-010	SALARIES & WAGES-BOARD	\$1,212.50	\$1,500.00	\$125.00	\$450.00	\$0.00	\$1,050.00	30%
10-5310-011	SS ADMIN.- S & W- REGULAR	\$1,933,495.87	\$2,102,526.00	\$162,483.42	\$838,371.35	\$0.00	\$1,264,154.65	40%
10-5310-013	SALARIES & WAGES-LONGEVITY	\$14,982.76	\$15,740.00	\$16,237.13	\$16,237.13	\$0.00	-\$497.13	103%
10-5310-014	SS ADMIN - S & W OVERTIME	\$2,122.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-030	LEGAL - IV-D	\$17,760.03	\$25,000.00	\$3,803.00	\$6,389.16	\$0.00	\$18,610.84	26%
10-5310-090	SS ADMIN.- FICA TAX	\$141,413.64	\$162,162.00	\$13,052.27	\$62,315.14	\$0.00	\$99,846.86	38%
10-5310-100	SS ADMIN.- RETIREMENT	\$330,459.99	\$391,506.00	\$32,388.66	\$154,223.59	\$0.00	\$237,282.41	39%
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	\$47,532.05	\$63,383.00	\$4,042.39	\$20,962.92	\$0.00	\$42,420.08	33%
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	\$0.00	\$14,432.00	\$0.00	\$0.00	\$0.00	\$14,432.00	0%
10-5310-140	SS ADMIN.- WORKMAN'S COMP	\$31,920.00	\$52,435.00	\$0.00	\$46,427.00	\$0.00	\$6,008.00	89%
10-5310-180	LEGAL-PROTECTIVE SERVICES	\$34,841.95	\$30,000.00	\$3,986.79	\$17,026.45	\$0.00	\$12,973.55	57%
10-5310-181	SS ADMIN.- GROUP INS.	\$371,458.78	\$419,165.00	\$29,951.98	\$154,865.10	\$0.00	\$264,299.90	37%
10-5310-250	MAINT & REPAIR - VEHICLE	\$4,960.88	\$9,500.00	\$487.01	\$6,614.73	\$0.00	\$2,885.27	70%
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	\$7,296.33	\$10,000.00	\$310.12	\$3,021.63	\$0.00	\$6,978.37	30%
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	\$1,045.37	\$2,127.00	\$0.00	\$0.00	\$0.00	\$2,127.00	0%
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDF	\$66.00	\$234.00	\$0.00	\$0.00	\$0.00	\$234.00	0%
10-5310-260	DEPARTMENTAL SUPPLIES	\$51,501.70	\$44,500.00	\$2,664.67	\$32,923.56	\$0.00	\$11,576.44	74%
10-5310-268	FOOD STAMPS DIRECT CHARGE	\$4,119.62	\$5,000.00	\$0.00	\$859.00	\$0.00	\$4,141.00	17%
10-5310-270	SERVICE AWARDS	\$400.00	\$670.00	\$670.00	\$670.00	\$0.00	\$0.00	100%
10-5310-310	TRAVEL	\$2,347.62	\$10,000.00	\$70.00	\$868.81	\$0.00	\$9,131.19	9%
10-5310-311	SS ADMIN - VEHICLE FUEL	\$2,599.07	\$5,000.00	\$620.84	\$1,702.05	\$0.00	\$3,297.95	34%
10-5310-315	TRAINING	\$1,587.52	\$20,000.00	\$278.29	\$1,723.14	\$0.00	\$18,276.86	9%
10-5310-320	SS ADMIN.- COMMUNICATIONS	\$19,350.70	\$22,000.00	\$1,627.67	\$8,284.75	\$0.00	\$13,715.25	38%
10-5310-330	UTILITITES	\$23,497.17	\$27,000.00	\$1,750.96	\$8,006.62	\$0.00	\$18,993.38	30%
10-5310-340	SS ADMIN.- POSTAGE	\$11,035.48	\$10,000.00	\$67.80	\$7,621.34	\$0.00	\$2,378.66	76%
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	\$25,422.56	\$35,000.00	\$406.93	\$8,808.74	\$0.00	\$26,191.26	25%
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	\$22,399.40	\$2,340.00	\$0.00	\$1,676.15	\$0.00	\$663.85	72%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-5310-370	SS ADMIN.- ADVERTISING	\$581.91	\$1,750.00	\$0.00	\$1,124.20	\$0.00	\$625.80	64%
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	\$1,346.72	\$11,700.00	\$50.00	\$11,063.79	\$0.00	\$636.21	95%
10-5310-410	LEASE-EQUIPMENT	\$4,840.37	\$3,000.00	\$203.76	\$912.48	\$0.00	\$2,087.52	30%
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPME	\$16,534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	\$90,706.40	\$103,502.00	\$3,071.86	\$27,480.19	\$0.00	\$76,021.81	27%
10-5310-601	MAINT AGREEMENTS-NC CORRELS	\$1,217.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0%
10-5310-602	MAINT AGREEMENTS-INFO INC.	\$4,243.56	\$4,350.00	\$0.00	\$2,164.20	\$0.00	\$2,185.80	50%
10-5310-610	SS ADMIN.- VENDOR FEES	\$7,189.00	\$8,000.00	\$53.00	\$152.00	\$0.00	\$7,848.00	2%
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	\$4,725.00	\$10,000.00	\$1,520.00	\$1,520.00	\$0.00	\$8,480.00	15%
	5310 Total	\$3,236,213.21	\$3,625,322.00	\$279,923.55	\$1,444,465.22	\$0.00	\$2,180,856.78	40%
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5380-011	IN-HOME SERVICES (100%)	\$52,633.26	\$82,922.00	\$4,792.00	\$18,776.00	\$0.00	\$64,146.00	23%
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTIK	\$42,089.61	\$82,211.00	\$4,541.31	\$5,440.09	\$0.00	\$76,770.91	7%
10-5380-100	DAYCARE FRAUD REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5380-190	WF EMPLOYMENT SERVICES	\$1,034.05	\$29,981.00	\$560.04	\$560.04	\$0.00	\$29,420.96	2%
10-5380-370	TANF-EMERGENCY ASSISTANCE	\$10,470.14	\$29,240.00	\$3,840.66	\$5,521.85	\$0.00	\$23,718.15	19%
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPPL	\$583.56	\$882.00	\$41.00	\$326.34	\$0.00	\$555.66	37%
10-5380-376	TITLE IV-FOSTER CARE	\$111,632.31	\$100,000.00	\$8,662.33	\$31,231.48	\$0.00	\$68,768.52	31%
10-5380-377	STATE FOSTER HOME CARE	\$44,073.69	\$50,000.00	\$3,969.16	\$16,950.36	\$0.00	\$33,049.64	34%
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANC	\$78,525.50	\$125,000.00	\$6,304.00	\$31,155.00	\$0.00	\$93,845.00	25%
10-5380-381	TITLE IV-E ADOPTION	\$18,088.66	\$27,500.00	\$1,132.88	\$6,569.97	\$0.00	\$20,930.03	24%
10-5380-383	SPECIAL LINKS (100%)	\$500.00	\$15,500.00	\$151.83	\$151.83	\$0.00	\$15,348.17	1%
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	\$2,824.59	\$30,000.00	\$2,901.19	\$11,849.38	\$0.00	\$18,150.62	39%
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	\$1,869.51	\$2,000.00	\$0.00	\$1,902.51	\$0.00	\$97.49	95%
10-5380-406	LIEAP PAYMENTS	\$194,151.13	\$82,211.00	\$0.00	\$0.00	\$0.00	\$82,211.00	0%
10-5380-407	ADOPTION PROMOTIONS	\$0.00	\$74,067.00	\$0.00	\$0.00	\$0.00	\$74,067.00	0%
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	\$365.69	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	0%
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETUR	\$5,506.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	0%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
5380 Total		\$564,347.70	\$756,514.00	\$36,896.40	\$130,434.85	\$0.00	\$626,079.15	17%
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	\$523.74	\$9,500.00	\$161.70	\$800.96	\$0.00	\$8,699.04	8%
10-5400-201	DOT GRANT - PRINTER (85% REIMB)	\$269.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	\$2,705.89	\$7,333.00	\$175.98	\$1,215.98	\$0.00	\$6,117.02	17%
10-5400-250	MAINT & REPAIR-VEHICLE	\$54,294.82	\$69,814.00	\$3,593.64	\$14,638.49	\$0.00	\$55,175.51	21%
10-5400-260	- TRANSIT ADVERTISING	\$3,948.49	\$8,125.00	\$57.00	\$710.19	\$0.00	\$7,414.81	9%
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	\$600.00	\$30,000.00	\$105.00	\$301.00	\$0.00	\$29,699.00	1%
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	\$0.00	\$15,500.00	\$2,512.82	\$9,923.89	\$0.00	\$5,576.11	64%
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	\$1,482.13	\$5,000.00	\$55.00	\$502.22	\$0.00	\$4,497.78	10%
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	\$3,168.00	\$4,000.00	\$491.79	\$2,115.57	\$0.00	\$1,884.43	53%
10-5400-347	GRANT-RDC TRANSPORTATION	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	\$42,122.65	\$40,000.00	\$3,884.46	\$14,651.02	\$0.00	\$25,348.98	37%
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	\$400.00	\$1,000.00	\$0.00	\$400.00	\$0.00	\$600.00	40%
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	\$164,851.54	\$86,186.00	-\$3,474.00	\$0.00	\$0.00	\$86,186.00	0%
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	\$1,453.70	\$5,000.00	\$200.00	\$599.98	\$0.00	\$4,400.02	12%
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	\$6,000.00	\$10,380.00	\$865.00	\$4,040.00	\$0.00	\$6,340.00	39%
10-5400-610	SENIOR CENTER TRANSPORTATION	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
5400 Total		\$281,820.85	\$303,838.00	\$8,628.39	\$49,899.30	\$0.00	\$253,938.70	16%
10-5830-000	JUVENILE SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	\$18,441.38	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
10-5830-250	JCPC - CBA	\$524.00	\$8,188.00	\$0.00	\$0.00	\$0.00	\$8,188.00	0%
10-5830-299	JCPC - ROANOKE AREA YOUTH	\$54,709.59	\$68,827.00	\$4,911.94	\$16,348.50	\$0.00	\$52,478.50	24%
5830 Total		\$73,674.97	\$97,015.00	\$4,911.94	\$16,348.50	\$0.00	\$80,666.50	17%
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5910-991	CURRENT EXPENSE - BOE	\$1,735,000.00	\$1,735,000.00	\$144,583.33	\$722,916.65	\$0.00	\$1,012,083.35	42%
10-5910-994	WASHINGTON COUNTY SCHOOLS FUEL FARM	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0%
5910 Total		\$1,735,000.00	\$1,747,000.00	\$144,583.33	\$722,916.65	\$0.00	\$1,024,083.35	41%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-5940-000	REHABILITATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-5940-991	TRILLIUM-LOCAL FUNDING	\$27,000.00	\$27,000.00	\$0.00	\$6,750.00	\$0.00	\$20,250.00	25%
10-5940-992	TRILLIUM-ABC BOTTLE TAX	\$3,000.00	\$3,000.00	\$0.00	\$750.00	\$0.00	\$2,250.00	25%
	5940 Total	\$30,000.00	\$30,000.00	\$0.00	\$7,500.00	\$0.00	\$22,500.00	25%
10-6000-000	MEDICAL EXAMINER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6000-180	CONTRACT-MEDICAL EXAMINER	\$6,500.00	\$8,000.00	\$1,950.00	\$2,750.00	\$0.00	\$5,250.00	34%
	6000 Total	\$6,500.00	\$8,000.00	\$1,950.00	\$2,750.00	\$0.00	\$5,250.00	34%
10-6050-000	COOPERATIVE EXT SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	\$86,887.42	\$88,626.00	\$7,385.44	\$29,618.00	\$0.00	\$59,008.00	33%
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	\$6,387.57	\$6,777.00	\$537.48	\$2,155.48	\$0.00	\$4,621.52	32%
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	\$18,837.30	\$20,987.00	\$1,601.17	\$6,421.20	\$0.00	\$14,565.80	31%
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT IN	\$0.00	\$885.00	\$0.00	\$0.00	\$0.00	\$885.00	0%
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	\$11,868.90	\$13,200.00	\$988.84	\$3,955.34	\$0.00	\$9,244.66	30%
10-6050-260	DEPARTMENTAL SUPPLIES	\$1,529.20	\$1,800.00	\$12.28	\$311.62	\$0.00	\$1,488.38	17%
10-6050-310	TRAVEL	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0%
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	\$996.65	\$1,550.00	\$101.38	\$393.57	\$0.00	\$1,156.43	25%
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0%
10-6050-350	MAINT & REPAIR-EQUIPMENT	\$1,509.99	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
10-6050-390	DUES & SUBSCRIPTIONS	\$525.00	\$875.00	\$0.00	\$105.75	\$0.00	\$769.25	12%
10-6050-410	LEASE-EQUIPMENT	\$2,503.82	\$2,125.00	\$0.00	\$0.00	\$0.00	\$2,125.00	0%
10-6050-997	WASH CO PESTICIDE CONTAINER RECYC GRA	\$4,509.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6050-998	MIPPA GRANT-MEDICAID IMRPOVEMENT FOR F	\$3,144.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6050-999	GRANT - SHIIP	\$4,554.37	\$3,700.00	\$258.59	\$258.59	\$0.00	\$3,441.41	7%
	6050 Total	\$143,254.07	\$141,100.00	\$10,885.18	\$43,219.55	\$0.00	\$97,880.45	31%
10-6060-000	SOIL & WATER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6060-030	SALARIES & WAGES-REGULAR	\$33,568.31	\$33,660.00	\$2,805.00	\$14,025.00	\$0.00	\$19,635.00	42%
10-6060-090	SOIL & WATER- FICA TAX	\$2,567.97	\$2,575.00	\$214.58	\$1,072.90	\$0.00	\$1,502.10	42%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-6060-100	SOIL & WATER- RETIREMENT	\$5,696.64	\$6,221.00	\$508.27	\$2,541.35	\$0.00	\$3,679.65	41%
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	\$1,007.05	\$1,010.00	\$84.15	\$420.75	\$0.00	\$589.25	42%
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-6060-140	SOIL & WATER- WORKMAN'S COMP	\$1,301.00	\$1,454.00	\$0.00	\$1,281.00	\$0.00	\$173.00	88%
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	\$6,878.98	\$7,150.00	\$568.51	\$2,842.55	\$0.00	\$4,307.45	40%
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	\$723.21	\$1,000.00	\$266.47	\$266.47	\$0.00	\$733.53	27%
10-6060-310	SOIL & WATER- TRAVEL	\$79.73	\$1,200.00	\$0.00	\$76.89	\$0.00	\$1,123.11	6%
10-6060-315	TRAINING	\$617.65	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0%
10-6060-320	SOIL & WATER- COMMUNICATIONS	\$1,883.64	\$1,900.00	\$267.64	\$904.56	\$0.00	\$995.44	48%
10-6060-330	SOIL & WATER - POSTAGE	\$179.19	\$250.00	\$0.00	\$1.02	\$0.00	\$248.98	0%
10-6060-350	MAINT & REPAIR - EQUIPMENT	\$27.98	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0%
10-6060-380	SOIL & WATER - ADVERTISING	\$36.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0%
10-6060-390	DUES & SUBSCRIPTIONS	\$645.00	\$800.00	\$200.00	\$215.00	\$0.00	\$585.00	27%
	6060 Total	\$55,212.35	\$60,372.00	\$4,914.62	\$23,647.49	\$0.00	\$36,724.51	39%
10-6110-000	CULTURAL/LIBRARY:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6110-991	REGIONAL LIBRARY	\$196,039.00	\$192,479.00	\$16,039.92	\$80,199.60	\$0.00	\$112,279.40	42%
	6110 Total	\$196,039.00	\$192,479.00	\$16,039.92	\$80,199.60	\$0.00	\$112,279.40	42%
10-6120-000	RECREATION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6120-010	RECREATION-S & W- REGULAR	\$42,241.84	\$43,060.00	\$3,588.33	\$17,941.65	\$0.00	\$25,118.35	42%
10-6120-030	SALARIES & WAGES-PARTTIME	\$3,915.25	\$14,000.00	\$968.25	\$4,235.75	\$0.00	\$9,764.25	30%
10-6120-040	SALARIES & WAGES-LONGEVITY	\$1,031.88	\$1,077.00	\$1,076.50	\$1,076.50	\$0.00	\$0.50	100%
10-6120-090	RECREATION- FICA TAX EXPENSE	\$3,400.83	\$4,447.00	\$413.51	\$1,691.81	\$0.00	\$2,755.19	38%
10-6120-100	RECREATION- RETIREMENT	\$7,343.49	\$8,157.00	\$845.27	\$3,446.11	\$0.00	\$4,710.89	42%
10-6120-101	RECREATION- 401(K) CONTRIB.	\$1,267.27	\$1,324.00	\$107.65	\$538.25	\$0.00	\$785.75	41%
10-6120-130	RECREATION- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
10-6120-140	RECREATION- WORKMAN'S COMP	\$3,706.00	\$5,092.00	\$0.00	\$3,170.00	\$0.00	\$1,922.00	62%
10-6120-180	RECREATION- GROUP INS.	\$6,860.09	\$7,182.00	\$566.93	\$2,834.65	\$0.00	\$4,347.35	39%
10-6120-200	SUPPLIES & MATERIALS	\$3,876.57	\$5,000.00	\$731.91	\$2,078.43	\$0.00	\$2,921.57	42%

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
10-6120-250	SUPPLIES - VEHICLES	\$1,799.36	\$3,500.00	\$295.58	\$1,009.12	\$0.00	\$2,490.88	29%
10-6120-260	OFFICE SUPPLIES	\$973.57	\$2,500.00	\$0.00	\$572.06	\$0.00	\$1,927.94	23%
10-6120-270	SPORTS EQUIPMENT	\$0.00	\$8,000.00	\$0.00	\$690.27	\$0.00	\$7,309.73	9%
10-6120-310	TRAVEL	\$12.88	\$5,000.00	\$0.00	\$2,369.96	\$0.00	\$2,630.04	47%
10-6120-315	TRAINING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-6120-320	RECREATION- COMMUNICATIONS	\$2,600.42	\$2,400.00	\$211.65	\$1,059.78	\$0.00	\$1,340.22	44%
10-6120-325	POSTAGE	\$8.25	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
10-6120-330	RECREATION- COUNTY RECREATION- UTILITIE	\$12,468.78	\$16,000.00	\$3,230.76	\$4,833.55	\$0.00	\$11,166.45	30%
10-6120-350	MAINT & REPAIR - BUILDINGS	\$23,502.11	\$16,000.00	\$245.70	\$3,299.41	\$0.00	\$12,700.59	21%
10-6120-355	MAINT & REPAIR - VEHICLE	\$1,750.07	\$5,000.00	\$0.00	\$1,141.07	\$0.00	\$3,858.93	23%
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
10-6120-450	INSURANCE AND BONDS	\$2,202.00	\$2,202.00	\$0.00	\$2,202.00	\$0.00	\$0.00	100%
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEES	\$500.00	\$1,000.00	\$6.70	\$290.10	\$0.00	\$709.90	29%
10-6120-550	CAPITAL OUTLAY - EQUIPMENT	\$25,227.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0%
10-6120-554	MAINTENANCE/EQUIPMENT - CRESWELL	\$480.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
10-6120-555	ROPER PLAYGROUND FUNDS	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICIAL	\$481.00	\$4,000.00	\$0.00	\$2,600.00	\$0.00	\$1,400.00	65%
10-6120-650	RECREATION-DONATIONS	\$0.00	\$1,635.00	\$0.00	\$0.00	\$0.00	\$1,635.00	0%
10-6120-660	RECREATION-PARTF GRANT MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	6120 Total	\$155,649.17	\$165,428.00	\$12,288.74	\$57,080.47	\$0.00	\$108,347.53	35%
10-6180-000	COMMUNITY ALTERNATIVE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	\$3,365.32	\$5,000.00	\$56.56	\$1,018.08	\$0.00	\$3,981.92	20%
	6180 Total	\$3,365.32	\$5,000.00	\$56.56	\$1,018.08	\$0.00	\$3,981.92	20%
10-8300-000	CENTRAL SERVICES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP STU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
10-8300-140	TOSHIBA COPIER MAINTENANCE AGREEMENT	\$5,197.60	\$8,000.00	\$747.15	\$3,345.95	\$0.00	\$4,654.05	42%

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Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
10-8300-141	COPIER PURCHASE/LEASE	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0%
10-8300-451	INSURANCE-PROPERTY & LIABILITY	\$162,408.00	\$187,376.00	\$0.00	\$178,660.00	\$0.00	\$8,716.00	95%
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGE	\$8,640.00	\$9,504.00	\$0.00	\$9,504.00	\$0.00	\$0.00	100%
10-8300-491	APPROP-ALBEMARLE COMMISSION	\$11,824.37	\$13,088.00	\$122.40	\$10,940.40	\$0.00	\$2,147.60	84%
	8300 Total	\$188,069.97	\$257,968.00	\$869.55	\$202,450.35	\$0.00	\$55,517.65	78%
10-9100-000	DEBT PRINCIPAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9100-002	DEBT PRINCIPAL-COMMERCE CENTER	\$49,543.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	9100 Total	\$49,543.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9200-000	DEBT INTEREST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9200-721	DEBT INTERST-COMMERCE CENTER	\$2,093.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	9200 Total	\$2,093.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-000	TRANSFERS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-033	TRANSFER TO SANITATION	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-039	TRANSFER TO AIRPORT FUND	\$94,317.00	\$95,997.00	\$0.00	\$0.00	\$0.00	\$95,997.00	0%
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	\$10,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
10-9800-069	TRANSFER TO E911	\$1,931.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
10-9800-070	TRANSFER TO RE-VAL FUND	\$33,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
10-9800-982	TRANSFER TO WASH CO EMS	\$334,616.50	\$383,987.00	\$0.00	\$0.00	\$0.00	\$383,987.00	0%
	9800 Total	\$508,864.50	\$549,984.00	\$0.00	\$0.00	\$0.00	\$549,984.00	0%
10-9990-000	CONTINGENCY	\$0.00	\$23,200.00	\$0.00	\$0.00	\$0.00	\$23,200.00	0%
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPEN	\$177,734.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	GENERAL FUND Expend Total	\$14,099,665.69	\$16,331,487.00	\$1,136,865.99	\$5,742,374.05	\$0.00	\$10,589,112.95	35%

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GENERAL FUND

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$15,652,438.00	\$929,762.93	\$6,734,000.15
Expended:	\$14,099,665.69	\$1,136,865.99	\$5,742,374.05
Net Income:	\$1,552,772.31	-\$207,103.06	\$991,626.10

Washington County

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
21-3230-320	SALES TAX-ARTICLE 40 (30%)/\$735,000	\$300,769.04	\$270,000.00	\$24,485.94	\$53,164.55	\$0.00	-\$216,835.45	20%
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	\$341,949.51	\$300,000.00	\$25,962.68	\$53,142.22	\$0.00	-\$246,857.78	18%
APITAL OUTLAY-WASHINGTON CO SCHOOL Revenue Total		\$642,718.55	\$570,000.00	\$50,448.62	\$106,306.77	\$0.00	-\$463,693.23	19%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCHC	\$400,000.00	\$400,000.00	\$33,333.33	\$166,666.65	\$0.00	\$233,333.35	42%
	5912 Total	\$400,000.00	\$400,000.00	\$33,333.33	\$166,666.65	\$0.00	\$233,333.35	42%
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$170,000.00	0%
CAPITAL OUTLAY-WASHINGTON CO SCHOOL Expend Total		\$400,000.00	\$570,000.00	\$33,333.33	\$166,666.65	\$0.00	\$403,333.35	29%

21 CAPITAL OUTLAY-WASHINGTON CO SCHOOL

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$642,718.55	\$50,448.62	\$106,306.77
Expended:	\$400,000.00	\$33,333.33	\$166,666.65
Net Income:	\$242,718.55	\$17,115.29	-\$60,359.88

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
30-3290-000	INTEREST ON INVESTMENTS	\$1.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURREN	\$84,630.74	\$95,997.00	\$2,878.96	\$52,347.45	\$0.00	-\$43,649.55	55%
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOU	-\$728.62	-\$1,000.00	\$0.09	-\$744.39	\$0.00	\$255.61	74%
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENALTI	\$76.15	\$100.00	\$1.02	\$38.75	\$0.00	-\$61.25	39%
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERES	\$1,001.47	\$1,000.00	\$0.00	\$114.28	\$0.00	-\$885.72	11%
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	\$2,377.22	\$2,400.00	\$161.61	\$1,102.65	\$0.00	-\$1,297.35	46%
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YEA	\$1,018.80	\$1,000.00	\$102.67	\$500.07	\$0.00	-\$499.93	50%
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENALTI	\$9.85	\$10.00	\$0.42	\$3.71	\$0.00	-\$6.29	37%
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTERES	\$4,021.45	\$3,000.00	\$248.89	\$1,565.50	\$0.00	-\$1,434.50	52%
30-3951-000	STREAM DEBRIS REMOVAL ALLOC FROM STAT	\$120,005.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
30-3951-001	WATERSHED RESTORATION PROJECT	\$0.00	\$125,172.00	\$0.00	\$0.00	\$0.00	-\$125,172.00	0%
30-3990-000	APPROP WATERSHED RESERVE	\$0.00	\$39,819.00	\$0.00	\$0.00	\$0.00	-\$39,819.00	0%
DRAINAGE Revenue Total		\$212,414.49	\$267,498.00	\$3,393.66	\$54,928.02	\$0.00	-\$212,569.98	21%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
30-0000-000	DRAINAGE FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-7140-000	EDDIE SMITH CANAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC PR	\$8,272.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0%
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SMITH	\$0.00	\$16,326.00	\$0.00	\$0.00	\$0.00	\$16,326.00	0%
7140 Total		\$8,272.00	\$31,326.00	\$0.00	\$0.00	\$0.00	\$31,326.00	0%
30-8000-000	WATERSHED IMPROVEMENT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-8000-340	BEAVER CONTROL	\$24,960.00	\$30,000.00	\$0.00	\$5,310.00	\$0.00	\$24,690.00	18%
30-8000-350	STREAM DEBRIS REMOVAL ALLOC FROM STAT	\$142,918.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
30-8000-351	WATERSHED RESTORATION PROJECT	\$0.00	\$125,172.00	\$0.00	\$0.00	\$0.00	\$125,172.00	0%
30-8000-600	AQUATIC WEED SPRAYING	\$22,800.00	\$30,000.00	\$0.00	\$5,985.00	\$0.00	\$24,015.00	20%
30-8000-610	CLEARING & SNAGGING	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0%
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	\$2,130.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	0%
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%
8000 Total		\$192,808.24	\$236,172.00	\$0.00	\$11,295.00	\$0.00	\$224,877.00	5%
DRAINAGE Expend Total		\$201,080.24	\$267,498.00	\$0.00	\$11,295.00	\$0.00	\$256,203.00	4%

30 DRAINAGE		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:		\$212,414.49	\$3,393.66	\$54,928.02
Expended:		\$201,080.24	\$0.00	\$11,295.00
Net Income:		\$11,334.25	\$3,393.66	\$43,633.02

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BILL	\$80,978.64	\$60,000.00	\$8,779.88	\$39,690.66	\$0.00	-\$20,309.34	66%

Washington County

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Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
33-3400-000	METAL/WHITE GOODS REVENUE	\$5,031.50	\$4,100.00	\$0.00	\$0.00	\$0.00	-\$4,100.00	0%
33-3400-001	NCDENR GRANT	\$2,702.00	\$3,500.00	\$0.00	\$0.00	\$0.00	-\$3,500.00	0%
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	\$1,044,937.25	\$1,144,845.00	\$46,202.52	\$676,007.57	\$0.00	-\$468,837.43	59%
33-3501-001	RURAL SOLID WASTE FEE COUNTY(BILLED)	\$82,074.61	\$79,164.00	\$5,599.73	\$25,214.31	\$0.00	-\$53,949.69	32%
33-3503-000	WHITE GOODS DISP FEE & GRANTS	\$6,425.22	\$6,000.00	\$1,591.91	\$1,591.91	\$0.00	-\$4,408.09	27%
33-3504-000	SOLID WASTE DISPOSAL TAX	\$7,370.21	\$7,500.00	\$1,779.59	\$1,779.59	\$0.00	-\$5,720.41	24%
33-3670-010	STATE TIRE TAX REVENUES	\$17,506.69	\$16,000.00	\$4,579.56	\$4,579.56	\$0.00	-\$11,420.44	29%
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	\$485.02	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
33-3970-075	TOWN SOLID WASTE	\$119,073.56	\$125,974.00	\$9,922.80	\$49,614.03	\$0.00	-\$76,359.97	39%
33-3980-000	TRANSFER FROM GENERAL FUND	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-3990-000	FUND BALANCE APPROPRIATION	\$0.00	\$97,908.00	\$0.00	\$0.00	\$0.00	-\$97,908.00	0%
SANITATION Revenue Total		\$1,401,584.70	\$1,545,491.00	\$78,455.99	\$798,477.63	\$0.00	-\$747,013.37	52%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
33-0000-000	SANITATION FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-7400-000	LANDFILL & COLLECTION:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	\$43,731.88	\$56,052.00	\$2,459.58	\$12,297.90	\$0.00	\$43,754.10	22%
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	\$8,518.50	\$5,000.00	\$1,332.00	\$6,408.00	\$0.00	-\$1,408.00	128%
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERVIC	\$11,881.50	\$27,800.00	\$4,499.00	\$10,312.00	\$0.00	\$17,488.00	37%
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	\$4,261.61	\$4,670.00	\$287.69	\$1,419.19	\$0.00	\$3,250.81	30%
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENSE	\$2,100.71	\$10,360.00	\$445.68	\$2,228.40	\$0.00	\$8,131.60	22%
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	\$607.64	\$1,682.00	\$0.00	\$0.00	\$0.00	\$1,682.00	0%
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT INS	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	\$7,036.00	\$7,848.00	\$0.00	\$6,912.00	\$0.00	\$936.00	88%
33-7400-180	LANDFILL & COLLECT- GROUP INS.	\$4,253.26	\$14,264.00	\$42.53	\$212.65	\$0.00	\$14,051.35	1%
33-7400-200	SUPPLIES & MATERIALS	\$1,987.52	\$4,050.00	\$89.35	\$303.67	\$0.00	\$3,746.33	7%
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	\$2,531.53	\$4,350.00	\$0.00	\$495.82	\$0.00	\$3,854.18	11%
33-7400-260	DEPARTMENTAL SUPPLIES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
33-7400-310	TRAVEL	\$0.00	\$250.00	\$0.00	\$109.29	\$0.00	\$140.71	44%
33-7400-315	TRAINING	\$0.00	\$2,500.00	\$303.00	\$303.00	\$0.00	\$2,197.00	12%
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	\$1,222.68	\$1,750.00	\$98.16	\$492.44	\$0.00	\$1,257.56	28%
33-7400-330	LANDFILL & COLLECT- UTILITIES	\$1,314.32	\$1,800.00	\$0.00	\$617.96	\$0.00	\$1,182.04	34%
33-7400-340	LANDFILL & COLLECT- POSTAGE	\$53.95	\$150.00	\$0.00	\$21.42	\$0.00	\$128.58	14%
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	\$5,110.94	\$10,000.00	\$317.75	\$408.74	\$0.00	\$9,591.26	4%
33-7400-370	LANDFILL & COLLECT- ADVERTISING	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
33-7400-600	CONTRACTED SERVICES	\$14,282.69	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	0%
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSMEN	\$3,081.05	\$2,600.00	\$0.00	\$545.16	\$0.00	\$2,054.84	21%
33-7400-999	LANDFILL POSTCLOSURE COSTS	\$23,453.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	7400 Total	\$135,428.78	\$191,630.00	\$9,874.74	\$43,087.64	\$0.00	\$148,542.36	22%
33-7401-600	CONTRACT-SCRAP TIRE	\$47,330.25	\$40,000.00	\$5,981.43	\$17,128.35	\$0.00	\$22,871.65	43%
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	\$795,607.92	\$824,576.00	\$68,714.62	\$287,174.94	\$0.00	\$537,401.06	35%
33-7402-606	ARSWMA ADM FEES	\$3,690.00	\$3,782.00	\$0.00	\$3,782.00	\$0.00	\$0.00	100%
33-7402-610	CONTRACT-REGIONAL LANDFILL	\$302,497.49	\$300,000.00	\$33,576.00	\$108,747.14	\$0.00	\$191,252.86	36%
	7402 Total	\$1,101,795.41	\$1,128,358.00	\$102,290.62	\$399,704.08	\$0.00	\$728,653.92	35%
33-7500-000	LANDFILL - DEPRECIATION	\$6,348.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-8100-000	CAPITAL PROJECTS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
33-8100-600	CAPITAL PROJECT- C&D LANDFILL EXPANSION	\$0.00	\$97,908.00	\$3,068.50	\$3,987.23	\$0.00	\$93,920.77	4%
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$87,595.00	\$0.00	\$0.00	\$0.00	\$87,595.00	0%
	8100 Total	\$0.00	\$185,503.00	\$3,068.50	\$3,987.23	\$0.00	\$181,515.77	2%
SANITATION Expend Total		\$1,290,902.44	\$1,545,491.00	\$121,215.29	\$463,907.30	\$0.00	\$1,081,583.70	30%

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SANITATION

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$1,401,584.70	\$78,455.99	\$798,477.63
Expended:	\$1,290,902.44	\$121,215.29	\$463,907.30
Net Income:	\$110,682.26	-\$42,759.30	\$334,570.33

Washington County

Statement of Revenue and Expenditures

<i>Revenue Account</i>	<i>Description</i>	<i>Prior Yr Rev</i>	<i>Anticipated</i>	<i>Curr Rev</i>	<i>YTD Rev</i>	<i>Cancel</i>	<i>Excess/Deficit</i>	<i>% Real</i>
35-3290-000	INTEREST EARNED ON INVESTMENTS	\$1,974.94	\$400.00	\$0.00	\$1,977.58	\$0.00	\$1,577.58	494%
35-3353-000	INSURANCE PROCEEDS	\$10,471.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-3354-000	COST OF ISSUANCE REVENUE - WATER REFUI	\$0.00	\$54,618.00	\$0.00	\$48,717.18	\$0.00	-\$5,900.82	89%
35-3710-000	UTILITY BASE CHARGES	\$835,199.59	\$815,000.00	\$0.00	\$278,774.71	\$0.00	-\$536,225.29	34%
35-3710-010	UTILITY CONSUMPTION CHARGES	\$566,412.66	\$550,000.00	-\$38.00	\$205,862.33	\$0.00	-\$344,137.67	37%
35-3730-000	TAP & CONNECTION FEES	\$14,400.00	\$10,000.00	\$0.00	\$3,798.00	\$0.00	-\$6,202.00	38%
35-3750-000	RECONNECTION FEES	\$32,679.97	\$25,000.00	\$0.00	\$6,790.00	\$0.00	-\$18,210.00	27%
35-3790-000	PENALTIES & INTEREST-UTIL BILL	\$5,272.55	\$5,000.00	\$0.00	\$1,755.32	\$0.00	-\$3,244.68	35%
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENTS	\$0.00	\$127,041.00	\$0.00	\$0.00	\$0.00	-\$127,041.00	0%
35-3821-000	FEES COLLECTED FOR METER TAMPERING	\$0.00	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	0%
35-3990-990	FUND BALANCE APPROPRIATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-9999-001	OVERPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.88	\$0.00	\$0.88	0%
WATER Revenue Total		\$1,466,411.23	\$1,587,059.00	-\$28.00	\$547,686.00	\$0.00	-\$1,039,373.00	35%

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
35-0000-000	WATER WORKS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-000	OPERATIONS & MAINTENANCE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	\$194,154.48	\$202,064.00	\$16,721.50	\$81,559.92	\$0.00	\$120,504.08	40%
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVICE	\$4,898.56	\$6,500.00	\$50.00	\$2,496.66	\$0.00	\$4,003.34	38%
35-7130-050	SALARIES & WAGES-LONGEVITY	\$1,159.47	\$1,298.00	\$1,290.31	\$1,290.31	\$0.00	\$7.69	99%
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	\$13,589.55	\$15,557.00	\$1,319.88	\$6,051.74	\$0.00	\$9,505.26	39%
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	\$6,699.56	\$37,586.00	\$3,263.74	\$15,012.48	\$0.00	\$22,573.52	40%
35-7130-101	OPERATION- 401(K) CONTRIB.	\$4,352.21	\$6,101.00	\$436.10	\$2,119.07	\$0.00	\$3,981.93	35%
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	\$0.00	\$1,512.00	\$0.00	\$0.00	\$0.00	\$1,512.00	0%
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	\$9,359.00	\$12,395.00	\$0.00	\$10,918.00	\$0.00	\$1,477.00	88%
35-7130-180	OPERATION&MAINT.- GROUP INS.	\$39,986.52	\$42,903.00	\$3,402.03	\$15,921.79	\$0.00	\$26,981.21	37%
35-7130-200	SUPPLIES & MATERIALS	-\$2,066.61	\$30,000.00	\$3.40	\$5,687.83	\$0.00	\$24,312.17	19%
35-7130-210	OPERATION&MAINT.- UNIFORMS	\$1,302.17	\$1,600.00	\$556.57	\$1,323.07	\$0.00	\$276.93	83%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
35-7130-250	VEHICLE SUPPLIES	\$13,165.79	\$10,300.00	\$1,624.95	\$5,153.59	\$0.00	\$5,146.41	50%
35-7130-260	DEPARTMENTAL SUPPLIES	\$3,726.82	\$1,000.00	\$0.00	\$286.37	\$0.00	\$713.63	29%
35-7130-270	SERVICE AWARDS	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-298	MAINT & REPAIR-TANK	\$59,736.88	\$61,529.00	\$0.00	\$30,615.18	\$0.00	\$30,913.82	50%
35-7130-310	OPERATION & MAINT.- TRAVEL	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
35-7130-315	TRAINING	\$0.00	\$4,000.00	\$14.70	\$369.70	\$0.00	\$3,630.30	9%
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	\$2,501.63	\$3,750.00	\$211.47	\$1,092.85	\$0.00	\$2,657.15	29%
35-7130-330	UTILITIES-ELECTRICITY	\$12,043.63	\$12,250.00	\$778.44	\$3,411.98	\$0.00	\$8,838.02	28%
35-7130-340	OPERATION&MAINT.- POSTAGE	\$18,469.50	\$19,000.00	\$7.44	\$6,462.06	\$0.00	\$12,537.94	34%
35-7130-350	MAINT & REPAIR-EQUIPMENT	\$24,509.34	\$27,140.00	\$1,469.34	\$4,481.92	\$0.00	\$22,658.08	17%
35-7130-370	OPERATION&MAINT.- ADVERTISING	\$414.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0%
35-7130-380	DOT UTILITY RELOCATION FEES (100% REIM)	\$0.00	\$127,041.00	\$0.00	\$0.00	\$0.00	\$127,041.00	0%
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIONS	\$899.52	\$2,250.00	\$33.50	\$729.98	\$0.00	\$1,520.02	32%
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICES	\$991.88	\$720.00	\$67.92	\$304.16	\$0.00	\$415.84	42%
35-7130-540	CAPITAL OUTLAY - VEHICLE	\$0.00	\$49,903.00	\$0.00	\$49,902.12	\$0.00	\$0.88	100%
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-580	DEBT SERVICE-NCDENR	\$0.00	\$27,993.00	\$0.00	\$0.00	\$0.00	\$27,993.00	0%
35-7130-600	CONTRACTS-MOWING	\$9,830.00	\$12,500.00	\$676.00	\$5,928.00	\$0.00	\$6,572.00	47%
35-7130-709	COST OF ISSUANCE EXPENSE - WATER REFUN	\$0.00	\$54,618.00	\$0.00	\$43,634.40	\$0.00	\$10,983.60	80%
35-7130-710	'95 REVENUE BOND-PRINCIPAL	\$0.00	\$35,499.00	\$0.00	\$0.00	\$0.00	\$35,499.00	0%
35-7130-711	'00 REVENUE BOND-PRINCIPAL	\$0.00	\$189,341.00	\$0.00	\$0.00	\$0.00	\$189,341.00	0%
35-7130-720	'95 REVENUE BOND-INTEREST	\$21,947.55	\$20,619.00	\$0.00	\$0.00	\$0.00	\$20,619.00	0%
35-7130-721	'00 REVENUE BOND-INTEREST	\$116,395.32	\$109,975.00	\$0.00	\$0.00	\$0.00	\$109,975.00	0%
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	\$252,889.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7130-998	COST ALLOCATION-GENERAL FUND	\$80,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0%
	7130 Total	\$891,105.77	\$1,187,994.00	\$31,927.29	\$294,753.18	\$0.00	\$893,240.82	25%
35-7135-000	TREATMENT PLANT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
35-7135-010	TREATMENT PLANT-S & W- REGULAR	\$72,183.79	\$74,704.00	\$6,176.92	\$30,884.60	\$0.00	\$43,819.40	41%

Washington County

Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
35-7135-040	SALARIES & WAGES-LONGEVITY	\$605.66	\$676.00	\$667.44	\$667.44	\$0.00	\$8.56	99%
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	\$5,055.04	\$5,767.00	\$479.71	\$2,194.31	\$0.00	\$3,572.69	38%
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	\$12,447.17	\$13,932.00	\$1,240.20	\$5,717.24	\$0.00	\$8,214.76	41%
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	\$2,176.65	\$2,261.00	\$185.31	\$926.55	\$0.00	\$1,334.45	41%
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	\$0.00	\$504.00	\$0.00	\$0.00	\$0.00	\$504.00	0%
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	\$5,134.00	\$6,100.00	\$0.00	\$5,373.00	\$0.00	\$727.00	88%
35-7135-180	TREATMENT PLANT- GROUP INS.	\$15,813.24	\$16,305.00	\$1,299.61	\$6,498.05	\$0.00	\$9,806.95	40%
35-7135-200	SUPPLIES & MATERIALS	\$6,385.38	\$7,999.00	\$94.27	\$1,703.46	\$0.00	\$6,295.54	21%
35-7135-210	TREATMENT PLANT- UNIFORMS	\$914.45	\$1,200.00	\$184.95	\$1,022.94	\$0.00	\$177.06	85%
35-7135-250	TREATMENT PLANT- FUEL	\$2,775.79	\$3,800.00	\$119.16	\$639.47	\$0.00	\$3,160.53	17%
35-7135-298	CONTRACTS	\$16,313.59	\$22,000.00	\$7,625.20	\$11,877.88	\$0.00	\$10,122.12	54%
35-7135-299	WATER TREATMENT CHEMICALS	\$24,196.50	\$25,000.00	\$2,031.20	\$12,648.30	\$0.00	\$12,351.70	51%
35-7135-315	TRAINING	\$425.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	\$2,481.90	\$2,700.00	\$209.95	\$939.80	\$0.00	\$1,760.20	35%
35-7135-330	TREATMENT PLANT- UTILITIES	\$28,818.16	\$30,000.00	\$1,760.74	\$9,466.61	\$0.00	\$20,533.39	32%
35-7135-340	TREATMENT PLANT- POSTAGE	\$0.00	\$250.00	\$33.85	\$33.85	\$0.00	\$216.15	14%
35-7135-350	MAINT & REPAIR-EQUIPMENT	\$34,822.89	\$40,000.00	\$259.25	\$6,379.60	\$0.00	\$33,620.40	16%
35-7135-370	TREATMENT PLANT- ADVERTISING	\$96.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIONS	\$475.74	\$1,000.00	\$426.70	\$446.05	\$0.00	\$553.95	45%
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$64,000.00	\$0.00	\$0.00	\$0.00	\$64,000.00	0%
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATION	\$0.00	\$48,367.00	\$0.00	\$0.00	\$0.00	\$48,367.00	0%
35-7135-998	COST ALLOCATION-GENERAL FUND	\$40,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
	7135 Total	\$271,120.95	\$399,065.00	\$22,794.46	\$97,419.15	\$0.00	\$301,645.85	24%
	WATER Expend Total	\$1,162,226.72	\$1,587,059.00	\$54,721.75	\$392,172.33	\$0.00	\$1,194,886.67	25%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
35	WATER							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$1,466,411.23		-\$28.00	\$547,686.00			
	Expended:	\$1,162,226.72		\$54,721.75	\$392,172.33			
	Net Income:	\$304,184.51		-\$54,749.75	\$155,513.67			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
37-3290-000	INTEREST	\$582.37	\$0.00	\$0.00	\$413.81	\$0.00	\$413.81	0%
37-3350-000	NCACC WASHINGTON EMS	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00	-\$130,000.00	0%
37-3490-000	EMS REVENUE	\$1,138,256.85	\$581,000.00	\$7,765.09	\$228,192.42	\$0.00	-\$352,807.58	39%
37-3500-000	TRANSPORT SERVICE REVENUE	\$243,054.87	\$260,000.00	\$984.07	\$122,401.01	\$0.00	-\$137,598.99	47%
37-3830-000	SALE OF FIXED ASSETS	\$4,125.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
37-3833-840	EMS DONATIONS	\$150.00	\$100.00	\$0.00	\$0.00	\$0.00	-\$100.00	0%
37-3901-000	TYRRELL-EMS CONTRACT	\$675,000.00	\$675,000.00	\$56,250.00	\$281,250.00	\$0.00	-\$393,750.00	42%
37-3902-000	FUND BALANCE APPROPRIATED	\$0.00	\$272,238.00	\$0.00	\$0.00	\$0.00	-\$272,238.00	0%
37-3980-010	TRANSFER FROM GENERAL FUND	\$334,616.50	\$383,987.00	\$0.00	\$0.00	\$0.00	-\$383,987.00	0%
37-3999-900	TYRRELL COUNTY TRANSPORT CONTRACT	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0%
EMS Revenue Total		\$2,395,785.59	\$2,303,325.00	\$64,999.16	\$632,307.24	\$0.00	-\$1,671,017.76	27%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
37-0000-000	WASHINGTON COUNTY EMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-000	WASHINGTON COUNTY EMS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-010	SALARIES & WAGES-REGULAR	\$620,259.90	\$692,062.00	\$61,129.21	\$289,445.95	\$0.00	\$402,616.05	42%
37-4330-030	SALARIES & WAGES-OVERTIME	\$299,198.00	\$295,000.00	\$25,238.33	\$121,587.69	\$0.00	\$173,412.31	41%
37-4330-040	SALARIES & WAGES-PARTTIME	\$55,531.72	\$66,000.00	\$2,568.87	\$13,250.78	\$0.00	\$52,749.22	20%
37-4330-050	SALARIES & WAGES-LONGEVITY	\$3,144.79	\$3,546.00	\$3,512.12	\$3,512.12	\$0.00	\$33.88	99%
37-4330-090	FICA TAXES	\$69,698.38	\$80,831.00	\$6,599.63	\$30,673.66	\$0.00	\$50,157.34	38%
37-4330-100	- RETIREMENT EXPENSE	\$156,216.95	\$183,088.00	\$16,286.19	\$75,075.28	\$0.00	\$108,012.72	41%
37-4330-101	- 401K CONTRIB.	\$23,585.95	\$29,718.00	\$2,140.15	\$10,577.30	\$0.00	\$19,140.70	36%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	\$0.00	\$5,040.00	\$0.00	\$0.00	\$0.00	\$5,040.00	0%
37-4330-140	- WORKMAN COMP	\$77,430.00	\$108,581.00	\$0.00	\$95,644.00	\$0.00	\$12,937.00	88%
37-4330-180	GROUP INSURANCE	\$121,781.85	\$145,051.00	\$11,521.56	\$55,135.81	\$0.00	\$89,915.19	38%
37-4330-190	TRAINING	\$1,082.10	\$6,800.00	\$0.00	\$1,565.89	\$0.00	\$5,234.11	23%
37-4330-200	SUPPLIES & MATERIALS	\$40,586.11	\$56,400.00	\$5,542.46	\$20,295.62	\$0.00	\$36,104.38	36%
37-4330-210	UNIFORMS	\$3,579.91	\$5,000.00	\$555.29	\$697.92	\$0.00	\$4,302.08	14%
37-4330-250	FUEL	\$37,785.73	\$38,000.00	\$4,593.31	\$19,089.14	\$0.00	\$18,910.86	50%
37-4330-260	DEPARTMENTAL SUPPLIES	\$16,155.37	\$16,000.00	\$381.94	\$1,123.18	\$0.00	\$14,876.82	7%
37-4330-270	SERVICE AWARDS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	-\$50.00	0%
37-4330-295	PORTABLE COMM HARDWARE	\$6,011.99	\$8,700.00	\$0.00	\$0.00	\$0.00	\$8,700.00	0%
37-4330-320	- COMMUNICATIONS	\$5,294.92	\$5,025.00	\$546.45	\$2,516.90	\$0.00	\$2,508.10	50%
37-4330-350	POSTAGE	\$28.70	\$100.00	\$0.00	\$23.64	\$0.00	\$76.36	24%
37-4330-355	MAINT & REPAIR-EQUIPMENT	\$21,702.84	\$36,000.00	\$4,505.98	\$13,021.64	\$0.00	\$22,978.36	36%
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	\$8,358.12	\$8,000.00	\$470.70	\$3,486.50	\$0.00	\$4,513.50	44%
37-4330-396	EMS-MEDICAID COST REPORT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER	\$0.00	\$37,348.00	\$0.00	\$0.00	\$0.00	\$37,348.00	0%
37-4330-450	PROPERTY & LIABILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-540	CAPITAL OUTLAY-VEHICLES	\$56,558.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	\$23,248.00	\$23,250.00	\$1,937.50	\$9,687.50	\$0.00	\$13,562.50	42%
37-4330-610	CONTRACTS-BILLING	\$34,815.53	\$34,570.00	\$0.00	\$0.00	\$0.00	\$34,570.00	0%
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	\$101.00	\$5,180.00	\$0.00	\$0.00	\$0.00	\$5,180.00	0%
37-4330-650	EMS DONATIONS	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0%
37-4330-651	COVID-19 CARES ACT EXPENSES	\$5,099.03	\$30,468.00	\$0.00	\$0.00	\$0.00	\$30,468.00	0%
	4330 Total	\$1,688,305.11	\$1,920,908.00	\$147,529.69	\$766,460.52	\$0.00	\$1,154,447.48	40%
37-4376-000	TRANSPORT SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4376-010	SALARIES & WAGES-REGULAR	\$57,771.69	\$99,851.00	\$4,217.51	\$27,363.29	\$0.00	\$72,487.71	27%
37-4376-030	SALARIES & WAGES-OVERTIME	\$18,677.66	\$18,000.00	\$563.51	\$5,380.88	\$0.00	\$12,619.12	30%

Washington County

11/30/2021

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Statement of Revenue and Expenditures

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
37-4376-040	SALARIES & WAGES-PARTTIME	\$18,527.20	\$18,000.00	\$1,104.52	\$5,956.71	\$0.00	\$12,043.29	33%
37-4376-090	FICA TAXES	\$6,480.72	\$10,546.00	\$437.93	\$2,718.52	\$0.00	\$7,827.48	26%
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	\$12,834.92	\$22,151.00	\$866.32	\$5,656.12	\$0.00	\$16,494.88	26%
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	\$1,925.28	\$3,596.00	\$143.43	\$936.45	\$0.00	\$2,659.55	26%
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	\$0.00	\$1,008.00	\$0.00	\$0.00	\$0.00	\$1,008.00	0%
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	\$12,430.00	\$14,166.00	\$0.00	\$12,478.00	\$0.00	\$1,688.00	88%
37-4376-180	GROUP INSURANCE	\$16,296.04	\$28,487.00	\$1,133.26	\$6,474.50	\$0.00	\$22,012.50	23%
37-4376-200	SUPPLIES & MATERIALS	\$19,251.52	\$20,000.00	\$1,267.82	\$6,650.23	\$0.00	\$13,349.77	33%
37-4376-210	TRANSPORT SERVICE- UNIFORMS	\$1,625.59	\$2,500.00	\$0.00	\$126.40	\$0.00	\$2,373.60	5%
37-4376-250	FUEL	\$8,983.49	\$14,000.00	\$757.29	\$3,081.06	\$0.00	\$10,918.94	22%
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	\$0.00	\$7,999.00	\$13.19	\$56.39	\$0.00	\$7,942.61	1%
37-4376-295	PORTABLE COMM HARDWARE	\$5,121.50	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0%
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	\$3,169.92	\$1,675.00	\$0.00	\$189.13	\$0.00	\$1,485.87	11%
37-4376-355	MAINT & REPAIR-EQUIPMENT	\$6,096.20	\$15,000.00	\$507.99	\$991.48	\$0.00	\$14,008.52	7%
37-4376-370	ADVERTISING	\$1,367.11	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	\$2,400.15	\$4,640.00	\$247.80	\$2,247.00	\$0.00	\$2,393.00	48%
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-4376-610	CONTRACTS-BILLING	\$14,459.45	\$15,470.00	\$0.00	\$0.00	\$0.00	\$15,470.00	0%
	4376 Total	\$207,418.44	\$308,589.00	\$11,260.57	\$80,306.16	\$0.00	\$228,282.84	26%
37-9100-000	DEBT PRINCIPAL:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-9100-002	DEBT PRINCIPLE - 2017 BB&T AMBULANCES	\$28,340.28	\$28,984.00	\$0.00	\$0.00	\$0.00	\$28,984.00	0%
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)	\$41,323.91	\$42,262.00	\$42,261.52	\$42,261.52	\$0.00	\$0.48	100%
	9100 Total	\$69,664.19	\$71,246.00	\$42,261.52	\$42,261.52	\$0.00	\$28,984.48	59%
37-9200-000	DEBT INTEREST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
37-9200-002	DEBT INTEREST - 2017 BB&T AMBULANCES	\$1,301.25	\$658.00	\$0.00	\$0.00	\$0.00	\$658.00	0%
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	\$2,860.77	\$1,924.00	\$1,923.16	\$1,923.16	\$0.00	\$0.84	100%
	9200 Total	\$4,162.02	\$2,582.00	\$1,923.16	\$1,923.16	\$0.00	\$658.84	74%
	EMS Expend Total	\$1,969,549.76	\$2,303,325.00	\$202,974.94	\$890,951.36	\$0.00	\$1,412,373.64	39%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
37	EMS							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$2,395,785.59	\$64,999.16	\$632,307.24				
	Expended:	\$1,969,549.76	\$202,974.94	\$890,951.36				
	Net Income:	\$426,235.83	-\$137,975.78	-\$258,644.12				

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
38-3800-000	APPROPRIATED FUND BALANCE	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	-\$15,000.00	0%
38-3800-071	PARALLEL TAXIWAY NPE FUNDS	\$566,223.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-3800-081	PARALLEL TAXIWAY PROJECT (CONSTRUCTION)	\$250,079.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-3800-082	PARALLEL TAXIWAY CA/RPR PROJ 4313	\$229,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-3800-089	NPE FEDERAL GRANT-FY 18-19	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-090	NPE FEDERAL GRANT-FY 19-20	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-091	NPE FEDERAL GRANT-FY 20-21	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
38-3800-092	NPE FEDERAL GRANT-FY 21-22	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	0%
	AIRPORT PROJECTS Revenue Total	\$1,046,262.12	\$615,000.00	\$0.00	\$0.00	\$0.00	-\$615,000.00	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
38-8135-000	AIRPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-651	PARALLEL TAXIWAY NPE FUNDS	\$566,223.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-661	PARALLEL TAXIWAY (CONSTRUCTION)	\$250,079.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-662	PARALLEL TAXIWAY CA/RPR PROJ 4313	\$229,960.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
38-8135-669	NPE FEDERAL GRANT-FY 18-19	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-670	NPE FEDERAL GRANT-FY 19-20	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-671	NPE FEDERAL GRANT FY 20-21	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0%
38-8135-672	NPE FEDERAL GRANT FY 21-22	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$165,000.00	0%
	8135 Total	\$1,046,262.97	\$615,000.00	\$0.00	\$0.00	\$0.00	\$615,000.00	0%
	AIRPORT PROJECTS Expend Total	\$1,046,262.97	\$615,000.00	\$0.00	\$0.00	\$0.00	\$615,000.00	0%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
38	AIRPORT PROJECTS							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$1,046,262.12	\$0.00	\$0.00	\$0.00			
	Expended:	\$1,046,262.97	\$0.00	\$0.00	\$0.00			
	Net Income:	-\$0.85	\$0.00	\$0.00	\$0.00			
<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
39-3300-000	CARES ACT FUNDING - AIRPORT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-3301-000	ARP FUNDING	\$0.00	\$9,000.00	\$0.00	\$0.00	\$0.00	-\$9,000.00	0%
39-3310-000	TIMBER SALES-AVIATION FUNDS	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	-\$10,000.00	0%
39-3570-000	AIRPORT FUEL SALES	\$52,202.67	\$55,000.00	\$7,857.26	\$20,458.10	\$0.00	-\$34,541.90	37%
39-3600-000	HANGER RENTAL	\$12,000.00	\$12,000.00	\$0.00	\$11,040.00	\$0.00	-\$960.00	92%
39-3830-000	SALE OF FIXED ASSETS	\$580.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-3980-010	TRANSFER FROM GENERAL FUND	\$94,317.00	\$95,997.00	\$0.00	\$0.00	\$0.00	-\$95,997.00	0%
	AIRPORT OPERATIONS Revenue Total	\$179,099.67	\$181,997.00	\$7,857.26	\$31,498.10	\$0.00	-\$150,498.90	17%
<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
39-0000-000	AIRPORT OPERATIONS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-4530-000	AIRPORT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
39-4530-010	AIRPORT-S & W- REGULAR	\$40,001.04	\$40,001.00	\$3,333.42	\$16,667.10	\$0.00	\$23,333.90	42%
39-4530-030	SALARIES & WAGES-LONGEVITY	\$600.02	\$600.00	\$600.02	\$600.02	\$0.00	-\$0.02	100%
39-4530-031	SALARIES & WAGES - OVERTIME	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	100%
39-4530-032	SALARIES & WAGES - PARTTIME	\$10,140.00	\$9,400.00	\$0.00	\$5,520.00	\$0.00	\$3,880.00	59%
39-4530-090	FICA TAX	\$3,856.36	\$3,871.00	\$300.90	\$1,789.08	\$0.00	\$2,081.92	46%
39-4530-100	AIRPORT - RETIREMENT	\$6,889.64	\$7,504.00	\$712.74	\$3,128.82	\$0.00	\$4,375.18	42%
39-4530-101	AIRPORT - 401K	\$1,200.00	\$1,218.00	\$100.00	\$500.00	\$0.00	\$718.00	41%
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00	0%
39-4530-140	AIRPORT- WORKMAN'S COMP	\$2,960.00	\$3,459.00	\$0.00	\$3,047.00	\$0.00	\$412.00	88%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
51-4000-000	DSS TRUST FUND ACCOUNTS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
51-4100-001	DSS TRUST ACCOUNTS	\$158,832.76	\$130,000.00	\$19,051.18	\$70,132.14	\$0.00	\$59,867.86	54%
	TRUSTEES Expend Total	\$158,832.76	\$130,000.00	\$19,051.18	\$70,132.14	\$0.00	\$59,867.86	54%

51 TRUSTEES		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:		\$161,990.51	\$10,402.00	\$52,127.31
Expended:		\$158,832.76	\$19,051.18	\$70,132.14
Net Income:		\$3,157.75	-\$8,649.18	-\$18,004.83

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
52-3100-001	COLLECTIONS ON BEHALF OF INMATES	\$64,980.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Fund 52 Revenue Total	\$64,980.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
52-4100-000	DETENTION TRUST ACCOUNT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
52-4100-001	PAYMENTS ON BEHALF OF INMATES	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4100 Total	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Fund 52 Expend Total	\$56,845.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

52 Fund 52		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:		\$64,980.71	\$0.00	\$0.00
Expended:		\$56,845.55	\$0.00	\$0.00
Net Income:		\$8,135.16	\$0.00	\$0.00

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
58-3100-000	AGAPE - LOCAL MATCH DONATION	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	\$0.00	\$380,000.00	\$0.00	\$157,740.74	\$0.00	-\$222,259.26	42%
58-3200-000	USDA RBDG GRANT - BAY BROTHERS	\$0.00	\$181,301.00	\$0.00	\$0.00	\$0.00	-\$181,301.00	0%

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
58-3980-010	TRANSFER FROM GENERAL FUND	\$10,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	-\$30,000.00	0%
58-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	-\$20,000.00	0%
	PROJECTS/GRANTS FUND Revenue Total	\$20,000.00	\$611,301.00	\$0.00	\$157,740.74	\$0.00	-\$453,560.26	26%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
58-0000-000	PROJECTS/GRANTS FUND:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
58-4201-001	AGAPE - LOCAL MATCH	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%
58-4201-002	AGAPE CLINIC PROJECT #2587	\$0.00	\$380,000.00	\$157,740.74	\$157,740.74	\$0.00	\$222,259.26	42%
	4201 Total	\$0.00	\$400,000.00	\$157,740.74	\$157,740.74	\$0.00	\$242,259.26	39%
58-5200-001	USDA RBDG GRANT - BAY BROTHERS	\$0.00	\$181,301.00	\$0.00	\$0.00	\$0.00	\$181,301.00	0%
58-6200-001	PARTF GRANT LOCAL MATCH	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0%
	PROJECTS/GRANTS FUND Expend Total	\$0.00	\$611,301.00	\$157,740.74	\$157,740.74	\$0.00	\$453,560.26	26%

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$20,000.00	\$0.00	\$157,740.74
Expended:	\$0.00	\$157,740.74	\$157,740.74
Net Income:	\$20,000.00	-\$157,740.74	\$0.00

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	\$164,721.50	\$0.00	\$13,909.67	\$53,020.52	\$0.00	\$53,020.52	0%
59-3010-212	PLYMOUTH NCVTS CONTRA REVENUE ACCOU	-\$7,677.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	\$20,404.24	\$0.00	\$1,611.14	\$6,944.87	\$0.00	\$6,944.87	0%
59-3010-222	ROPER NCVTS CONTRA REVENUE ACCOUNT	-\$761.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	\$9,600.65	\$0.00	\$937.17	\$4,635.26	\$0.00	\$4,635.26	0%
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCOU	-\$350.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-3010-320	CRESWELL TAX LEVY	\$82,506.88	\$0.00	\$2,173.82	\$31,995.52	\$0.00	\$31,995.52	0%
59-3010-350	DRAINAGE DISTRICT 5 LEVY	\$34,620.00	\$0.00	\$1,092.80	\$24,906.13	\$0.00	\$24,906.13	0%
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	\$114,644.30	\$0.00	\$1,217.71	\$49,131.85	\$0.00	\$49,131.85	0%

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	\$40,378.09	\$0.00	\$2,604.04	\$14,787.46	\$0.00	\$14,787.46	0%
	DMV MUNICIPAL TAXES Revenue Total	\$458,086.24	\$0.00	\$23,546.35	\$185,421.61	\$0.00	\$185,421.61	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
59-0000-000	FUND 59:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	\$34,620.00	\$0.00	\$15,512.45	\$23,813.33	\$0.00	-\$23,813.33	0%
59-6900-404	CRESWELL TAX LEVY	\$80,008.88	\$0.00	\$2,958.24	\$28,330.61	\$0.00	-\$28,330.61	0%
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	\$157,044.24	\$0.00	\$11,945.97	\$39,110.85	\$0.00	-\$39,110.85	0%
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	\$19,642.98	\$0.00	\$1,264.42	\$5,333.73	\$0.00	-\$5,333.73	0%
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	\$9,249.75	\$0.00	\$824.57	\$3,698.09	\$0.00	-\$3,698.09	0%
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	\$114,644.30	\$0.00	\$1,665.99	\$47,914.14	\$0.00	-\$47,914.14	0%
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	\$40,378.09	\$0.00	\$3,987.59	\$12,183.42	\$0.00	-\$12,183.42	0%
	6900 Total	\$455,588.24	\$0.00	\$38,159.23	\$160,384.17	\$0.00	-\$160,384.17	0%
	DMV MUNICIPAL TAXES Expend Total	\$455,588.24	\$0.00	\$38,159.23	\$160,384.17	\$0.00	-\$160,384.17	0%

59 DMV MUNICIPAL TAXES		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:		\$458,086.24	\$23,546.35	\$185,421.61
Expended:		\$455,588.24	\$38,159.23	\$160,384.17
Net Income:		\$2,498.00	-\$14,612.88	\$25,037.44

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
60-3000-001	CRF FUNDS FROM SL 2020-4	\$431,208.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3000-002	CRF FUNDS FROM SL 2020-80	\$224,744.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3000-003	CRF FUNDS FROM SL 2020-17 - ELECTIONS	\$44,930.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3000-004	CRF FUNDS FROM SL 2020-97 - ELECTIONS	\$15,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
60-3990-000	APPROPRIATED FUND BALANCE	\$0.00	\$419.53	\$0.00	\$0.00	\$0.00	-\$419.53	0%
	CRF PANDEMIC RECOVERY Revenue Total	\$716,682.52	\$419.53	\$0.00	\$0.00	\$0.00	-\$419.53	0%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
63-4960-344	RUMBLE ON THE ROANOKE	\$0.00	\$16,572.00	\$0.00	\$16,553.70	\$0.00	\$18.30	100%
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	\$1,200.00	\$1,200.00	\$100.00	\$600.00	\$0.00	\$600.00	50%
63-4960-401	TRAVEL- BROCHURE REPRINT	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0%
63-4960-991	EDPNC TOURISM RECOVERY GRANT-SL 2020-4	\$14,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	4960 Total	\$83,078.46	\$111,472.00	\$3,304.42	\$35,405.22	\$0.00	\$76,066.78	32%
63-4970-000	TRAVEL & TOURISM:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
63-4970-010	SALARIES & WAGES-DIRECTOR	\$15,000.00	\$15,000.00	\$1,250.00	\$6,250.00	\$0.00	\$8,750.00	42%
63-4970-090	TRAVEL- FICA TAX	\$607.08	\$1,353.00	\$50.59	\$252.95	\$0.00	\$1,100.05	19%
63-4970-100	TRAVEL- RETIREMENT	\$2,545.50	\$2,800.00	\$226.50	\$1,132.50	\$0.00	\$1,667.50	40%
63-4970-131	TRAVEL - UNEMPLOYMENT	\$0.00	\$119.00	\$0.00	\$0.00	\$0.00	\$119.00	0%
63-4970-140	TRAVEL- WORKER'S COMP	\$90.00	\$160.00	\$0.00	\$87.00	\$0.00	\$73.00	54%
63-4970-180	TRAVEL- GROUP INS.S	\$8,804.81	\$10,200.00	\$728.98	\$3,644.90	\$0.00	\$6,555.10	36%
63-4970-260	DEPARTMENTAL SUPPLIES	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
63-4970-310	TRAVEL- TRAVEL & TRAINING	\$0.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	0%
63-4970-320	TRAVEL- COMMUNICATIONS	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
63-4970-340	TRAVEL- POSTAGE	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
63-4970-370	MARKETING & ADVERTISING-ADMIN	\$14,022.76	\$42,528.00	\$169.80	\$9,279.14	\$0.00	\$33,248.86	22%
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	\$175.00	\$1,000.00	\$0.00	\$175.00	\$0.00	\$825.00	18%
63-4970-600	ADMIN FEE 3%- GENERAL FUND	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%
63-4970-602	PROFESSIONAL SERVICES-AUDIT	\$4,250.00	\$4,250.00	\$0.00	\$0.00	\$0.00	\$4,250.00	0%
	4970 Total	\$48,995.15	\$82,510.00	\$2,425.87	\$20,821.49	\$0.00	\$61,688.51	25%
	TRAVEL AND TOURISM Expend Total	\$132,073.61	\$193,982.00	\$5,730.29	\$56,226.71	\$0.00	\$137,755.29	29%

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TRAVEL AND TOURISM

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$192,658.64	\$14,822.95	\$68,411.51
Expended:	\$132,073.61	\$5,730.29	\$56,226.71
Net Income:	\$60,585.03	\$9,092.66	\$12,184.80

Washington County

Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	\$126,420.72	\$93,614.00	\$0.00	\$23,403.57	\$0.00	-\$70,210.43	25%
69-3980-010	TRANSFER FROM GENERAL FUND	\$1,931.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-3990-000	APPROPRIATED PRIOR YR BALANCE	\$0.00	\$308,443.00	\$0.00	\$0.00	\$0.00	-\$308,443.00	0%
EMERGENCY TELECOMMUNICATIONS Revenue Total		\$128,351.72	\$402,057.00	\$0.00	\$23,403.57	\$0.00	-\$378,653.43	6%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
69-9100-000	911:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-9100-200	DEPARTMENTAL SUPPLIES	\$1,060.18	\$20,256.00	\$0.00	\$3,285.00	\$0.00	\$16,971.00	16%
69-9100-310	TRAINING	\$3,285.00	\$4,415.00	\$0.00	\$550.00	\$0.00	\$3,865.00	12%
69-9100-320	COMMUNICATIONS	\$25,278.82	\$29,682.00	\$437.51	\$5,009.86	\$0.00	\$24,672.14	17%
69-9100-321	COMMUNICATIONS-911 BACKUP	\$625.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
69-9100-350	MAINT & REPAIR-EQUIPMENT	\$389.00	\$2,100.00	\$0.00	\$0.00	\$0.00	\$2,100.00	0%
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	\$12,600.00	\$12,600.00	\$0.00	\$12,600.00	\$0.00	\$0.00	100%
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE C,	\$7,643.00	\$7,643.00	\$0.00	\$7,643.00	\$0.00	\$0.00	100%
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPIN	\$3,216.00	\$3,216.00	\$0.00	\$3,216.00	\$0.00	\$0.00	100%
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	\$798.00	\$800.00	\$0.00	\$798.00	\$0.00	\$2.00	100%
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	\$4,785.00	\$5,025.00	\$0.00	\$0.00	\$0.00	\$5,025.00	0%
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATI	\$14,178.45	\$14,604.00	\$1,217.00	\$7,301.90	\$0.00	\$7,302.10	50%
69-9100-358	MAINT AGREEMENT-ESRI	\$2,350.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$2,700.00	0%
69-9100-359	MAINT AGREEMENT-CENTURYLINK INTRADO	\$8,820.00	\$1,470.00	\$0.00	\$0.00	\$0.00	\$1,470.00	0%
69-9100-360	MAINT AGREEMENT-CENTURYLINK CENTURIOI	\$11,183.50	\$288.00	\$0.00	\$0.00	\$0.00	\$288.00	0%
69-9100-361	MAINT AGREEMENT-EMD	\$3,600.00	\$3,600.00	\$0.00	\$0.00	\$0.00	\$3,600.00	0%
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	\$63,516.32	\$293,658.00	\$0.00	\$20,564.56	\$0.00	\$273,093.44	7%
9100 Total		\$163,328.57	\$402,057.00	\$1,654.51	\$60,968.32	\$0.00	\$341,088.68	15%
EMERGENCY TELECOMMUNICATIONS Expend Total		\$163,328.57	\$402,057.00	\$1,654.51	\$60,968.32	\$0.00	\$341,088.68	15%

Washington County

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
69	EMERGENCY TELECOMMUNICATIONS							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$128,351.72		\$0.00	\$23,403.57			
	Expended:	\$163,328.57		\$1,654.51	\$60,968.32			
	Net Income:	-\$34,976.85		-\$1,654.51	-\$37,564.75			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
70-3290-000	INTEREST ON INVESTMENTS	\$18.23	\$0.00	\$0.00	\$1.55	\$0.00	\$1.55	0%
70-3980-000	APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-3980-010	TRANSFER FROM GENERAL FUND	\$33,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	-\$40,000.00	0%
	REAPPRAISAL Revenue Total	\$33,018.23	\$40,000.00	\$0.00	\$1.55	\$0.00	-\$39,998.45	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
70-0000-000	FUND 70:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-000	RESERVE FOR REAPPRAISAL	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
70-8600-200	- DEPTAL SUPPLIES	\$645.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-330	REVAL-POSTAGE	\$2,881.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-370	REVALUATION- PRINTING	\$1,546.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-380	REVALUATION - ADVERTISING	\$252.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-600	REVALUATION-CONTRACTED SERVICES	\$91,466.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
70-8600-601	REVAL-CONTRACTED SERVICES-DYNAMIC DA	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	8600 Total	\$97,992.57	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%
	REAPPRAISAL Expend Total	\$97,992.57	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0%

70	REAPPRAISAL							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
	Revenue:	\$33,018.23		\$0.00	\$1.55			
	Expended:	\$97,992.57		\$0.00	\$0.00			
	Net Income:	-\$64,974.34		\$0.00	\$1.55			

Grand Total

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$24,820,570.92	\$1,183,660.92	\$9,392,310.20
Expended:	\$22,128,306.73	\$1,779,489.75	\$8,241,313.34
Net Income:	\$2,692,264.19	-\$595,828.83	\$1,150,996.86

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: December 6, 2021

ITEM: Other Items by Chair, Commissioners, County Manager/County Attorney or Clerk

SUMMARY EXPLANATION:

- Department Head Reports for November 2021
See attached.
- Department Head Statistical Reports for November 2021
See attached.
- Register of Deeds Summary Rollup
See attached.
- a) DSS Annual Report for the Community Child Protection Team (CCPT)
See attached. DSS is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken.
- b) MTW Annual Report for the Child Fatality Protection Team (CFPT).
See attached. MTW is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken.
- c) LOST Referendum, Mr. Curtis Potter, CM/CA
Mr. Potter will lead a discussion on the LOST Referendum to see if the Board would like it to be on the ballot again.
- d) Commissioner's Seats on Boards & Committees
See attached. This time of year is when the Board takes the opportunity to change up who serves on certain Boards for the upcoming year. This will come back before the Board in January for approval after changes (if any) are made.

Department Head Reports to the Commissioners
December 6, 2021
Board of Commissioners' In Person & Facebook Livestreamed Meeting

Geographic Information Systems

Harry White

- Verified of property as recorded on deeds
- Transfer of real property
- Land-parcel splits and recombination of property
- Assist the general public with maps and related needs
- Managed correspondence via phone, email
- Updated property maps for the Tax Department
- Updated estate deeds
- Attended the Plat Review Officer Workshop on November 30th

EMS

Jennifer O'Neal

EMS STAFFING:

Currently, there are no open full-time EMS positions available. The Transport Division has (2) EMT Basic full-time positions available and we are accepting part-time applications for both divisions.

EMPLOYEE SAFETY:

PPE remains at a comfortable level and is sufficient to absorb a peak in call volume for approximately 21 days. EMS and Transport Providers continue to manage the daily disinfecting practices inside the bases and ambulances with intermittent deep decon of EMS units.

OTHER SYSTEM BUSINESS:

Deputy Director Ward spoke at the Citizen's Academy being held by Washington County. We enjoyed the interaction with community members and their great questions.



I hope you all enjoyed the Thanksgiving holiday and as always, thank you for your continued support of the Washington-Tyrrell County EMS System.

Recreation

Randy Fulford

Recreation is good. I was blessed to be chosen to officiate a 4A regional and a State Volleyball Championship game this year at NC State University. We only had one team from the east--it was Camden High School. I'm still making repairs on the gym. We are registering children for basketball and having scrimmage games. Deadline for registering is December 18.

Elections

Dora Bell

No report submitted.

Library

Vacant

No report submitted.

Cooperative Extension

Rebecca Liverman

Jalynne Waters - Ag Agent

- If you don't read anything else in this section, read this!! → Emory University and Kansas State University have partnered together to study what personal, social, and political factors influence county-level agricultural diversification. After running several sets of data, Washington County and Bertie County (along with a few counties in the I states and the Dakotas) jumped out as the most surprisingly high-yielding areas. An anthropological researcher from Emory University has been making trips to the area and will be returning periodically during 2022. Extension coordinated interviews with the researcher and growers on the Farm Bureau board that are aware of the agricultural history in this county. Cooperative Extension has also been subject to interviews for this project. I am excited to see where this project leads and how it could potentially benefit our farmers. Maybe I am biased, but I think this speaks to the idea that Washington County, its farmers, and their history are something special!
- Pesticide recertification letters (the "pink letters") were mailed out this month. These letters are sent to private pesticide applicators who need credits before September in order to maintain their pesticide license. Why are they pink? How many bright pink items are on your desk?
- On November 5th, the Blackland Ag Agents held a "Using Fertilizers More Efficiently" virtual meeting. Due to increasing fertilizer prices, several specialists spoke on related topics - poultry litter use, the economic forecast, NCDA soil sample reading, etc.

- Extension is going to offer both virtual AND in-person winter production meetings this year (5 each) in order to reach growers with different tech capabilities and COVID-comfort levels.

Rebecca Liverman - County Extension Director

- Medicare SHIP is in full swing. There are five volunteers and a data entry clerk that work to serve our beneficiaries. A full breakdown of this program will be ready in December.

Beth Stanley Jackson - 4-H Youth Development

- Our Clubs in the Classroom Program kicked off with our first meetings being held at Creswell Elementary. Students in grades 1st, 3rd, and 5th met in the multipurpose room to learn the 4-H Pledge and some basic yoga moves.
- A very special thank you to all who purchased greenery during our annual 4-H Holiday Greenery Fundraiser. All greenery was delivered before Thanksgiving. Proceeds from this year's sales will benefit our community clubs.
- Washington County 4-H was selected as the recipient of a 2021 AgCarolina Farm Credit grant. We will be utilizing this funding to support our Clubs in the Classroom and School Enrichment programs.

Veteran's Service Officers Report

Burl Walker

1. Resubmitted a request for a replacement Grave Marker.
2. Submitted one (1) request for an increase of a Service-Connected disability.
3. Made and received several telephone calls from both veteran and dependents concerning benefits.
4. Furnished a copy of a veteran's DD-214.
5. Furnished the 800 number to a dependent seeking legal information.

Tax Office

Sherri Wilkins

1. We are still extremely busy. We are still receiving numerous email requests, phone calls, fax requests and office visits for different information including information for tax bills and assessments.
2. We continue to collect payments for accounts that have been referred for foreclosure – every time we get a payment, receive correspondence (such as the need to add costs) or are notified in any way about a property in foreclosure we notify ZLS and update the accounts in foreclosure. As information is received from Zacchaeus Legal Services (ZLS) we update the accounts. We also handle phone calls, emails or visits from persons

whose property are in foreclosure and persons interested in buying property in foreclosure.

3. Christal Watkins celebrated her anniversary for being here a year.
4. Denise Jones processed the Insolvents, Refunds and Releases reports.
5. Denise Jones processed the monthly reports from NCVTS.
6. Denise Jones researched estate files at the Clerk of Court's office.
7. Assisted the taxpayers with the Tag & Tax program, handling adjustments, refunds, releases, and general questions.
8. Darlene Harrison shouldered the responsibility of the tax office while I was out sick. Everyone really stepped up while I was out, all the staff members have done a great job.
9. Staff continues to handle the calls regarding Republic Services (RS) and the taxpayers over trash cans, recycle bins, trash and debris pickup.
10. Felesha Brown is working on reviewing the estate information that Denise finds and updating any properties due to Wills or estate filings.
11. The next sale date by ZLS for tax foreclosures is December 9th.

Planning/Inspections/Floodplain Management

Allen Pittman

No report submitted.

Emergency Management

Lance Swindell

For October/November

1. Generator Grant- In process of starting project. P.O retained for deposit to contractor
2. All EMPG funding deliverables completed for FY 21! EMPG 22 already started on
3. Withdrawn from Pines Generator Grant app., we will be reapplying under another disaster once one that is applicable is identified.
4. Sheltering- MOA/Contract with Red Cross and Washington County Schools for move of shelter to Washington Co. Middle School. Agreement was sent to School board from ARC on September 21.
5. The entire State has seen an increase in fires and fairly long dry spell. At 5:00 p.m. Nov. 29, 2021 the State will go under a burn ban. Washington Co. Fire Marshall jurisdiction covers out to 100' from the foundation of the house. Washington Co. will recognize this ban within the 100' Fire Marshall Jurisdiction also.
6. EM responded and Red Cross notified for structure fire at Cedar ct. 1 lost structure and 1 damaged structure.
7. EM-1 responded to 1 Tractor trailer/truck incidents. Hwy 64, small fuel spill and west bound 64 rerouted for several hours. Truck hauling Seed beans
8. Responded to Diesel fuel spill on 64 leaving Duck Thru headed east no RP found.
9. Responded to 1 Natural Gas Leak reported and contained within a few minutes. No evacuations needed.
10. EM -1 responded to carbon monoxide detector going off at Bojangles

11. LEPC Meeting to be hosted in Washington Co. on September 14th @ 10:00 a.m.(hopefully BCCC/WC campus building) This meeting was held but held virtually and hosted by Bertie EM.
12. Still working on finding a contractor that can do a turnkey job and give a quote on upgrading repeater building and tower in Roper.
13. DAWG (Disaster Assistance Working Group) Meeting on 12/9/2021. Meeting will be in Dare Co. at EOC.
14. RAP-LEPC Meeting by ZOOM 12/6/2021
15. Attended Statewide EM Conference 10/31-11/3/2021
16. EM Presentation at Citizen's Academy

Register of Deeds

Tim Esolen

No report submitted.

Public Utilities

Doremus Luton

Updates regarding Washington County Water System and C&D Landfill are as follows:

Solid Waste

The landfill took in 55.46 Tons of Leaves, Brush and Limbs, 142.79 Tons of Inert Debris, 1.42 Tons of Scrap Metal, 79.63 Tons of Construction Debris and 3.72 tons of Scrap Tires this month.

Water Department

Water plant staff treated and distributed a total of 11.9 (MG). The average daily usage was .383 MG. We served 2629 accounts, billing customers for 6.3 MG of water.

Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Anna Johnson

Detention: (see below)

01. UNFIRST CAME TO PICK UP. 11/05/2021
02. CENTIMARK ROOFING 11/05/2021 @ 8:00AM
03. CENTIMARK ROOFING ARRIVED 11/06/2021 @ 8:00am.
04. CENTIMARK ROOFING ARRIVED 11/08/2021 @7:30am.
05. CENTIMARK ROOFING ARRIVED 11/09/2021@7:30am.
06. JCI JOHNSON FIRE SYSTEM ARRIVED @ 8:45am CHANGED OUT BATTERIES ON 11/09/2021.
07. UNI-FIRST ARRIVED FOR PICK UP @ 10:07am 11/12/2021.
08. JAIL INSPECTOR MR. CHARLES CAME 11/15/2021
09. MR. MITCHELL, JAIL HEALTH INSPECTOR CAME 11/16/2021
10. GLOVES WAS DELIVERED 11/17/2021
11. UNI-FIRST PICKED UP AND BROUGHT LINEN@10:00pm ON 11/18/2021 DUE TO UPCOMING HOLIDAY.
12. MAINTANCE CAME IN TO PUT UP A BLOCK TV 11/19/2021
13. ICE MACHINE IS LEAKING AGAIN 11/20/2021
14. MAINTANCE SANDERS AND DIXON CAME TO REPLACE LIGHT UPSTAIRS IN A BLOCK @10:15am ON 11/23/2021
15. UNI-FIRST ARRIVE AND PICK-UP @ 0920 11/24/2021

Information Technology

Darlene Fikes

1. Work on surplus electronic equipment – collect and document.
2. Work with GIS and Southern Software to label Fire Districts as 1st, 2nd and 3rd. Corrections need to be made in GIS system. Forward corrections to Harry.
3. Work with Mary Moscato and Urban Leap on copier RFP. Copier evaluations performed between November 10-15. Extend award date to December 10.
4. Contact Copier vendors with questions.
5. Create excel spreadsheet to combine info from all copier vendors on one page and forward to all evaluators.
6. Meeting with Eric Fishman and Charles Arnold on camera connections in IT office.
7. Work with DIT and Lumen to correct emergency phone line in Jail elevator per Jail Inspector. Telephone numbers corrected, dialing direct to 911 phone corrected, caller information is not feeding from Raw ALI to 911 phone correct. Call NMAC and 911 Board for assistance.
8. Work with VDS on issue with Water credit card payment reports not being received.
9. Notification of Viper upgrade. Conference call with Motorola and Anna. Upgrade performed with no known issues.
10. Contact NMAC concerning programming changes necessary to use long distance on 911 admin lines – changes were made, tested lines to verify.
11. Work on issue with Renee's mailbox. Mailbox locked due to using all allocated space.
12. Discuss with Missy additional money needed for MCNC. Assist Anna in determining

where money can be pulled from.

13. Have MCNC sign contract. Upload to BaseCamp. Forward to Curtis and Missy.
14. Troubleshoot copier scanning issue for Julie.
15. Meeting with VC3, Mary and Curtis.
16. Troubleshoot Arlo's cell phone for email connection.
17. Call from Verkada concerning Jail cameras. Forward information to Clinta and Arlo.
18. Conference call with furniture company on 911 furniture. Need to move power poles at each workstation to accommodate furniture. Call Allen to verify move can be made and he said yes. Next step is checking with electrician.
19. Contact Lumen concerning a past due invoice we received that has been paid.
20. Check large Register of Deeds scanner that is receiving registration error.
21. Troubleshoot issue with Tax computer.
22. Troubleshoot issue with no internet connection at Landfill.
23. Check connections that will be moved for Phone, Network and Alarm in Delinquent Tax office.
24. Discussions with Granite concerning saving on phone lines. Discuss with Missy. Determined that offering may not benefit the County at this time.
25. Check with US Cellular on some cellular vendors discontinuing 3G service. Determined this will have an impact on four County Cellular phones. Give this info to Missy.
26. Attend Departmental meeting.
27. Check postage machine during the month to determine when postage is needed.
28. Stamp, sign & copy invoices & take to Finance.
29. Reconcile Budget Statement.

Senior Center

Vanessa Joyner

1. **Overall:** October has been a very good month. We have had lot of activities for the seniors. We are pleased with the participation during COVID.
2. **Corn Hole** – October 1, 2021 – The seniors are good at corn hole. Some come just to play corn hole.
3. **Bean Bag Toss**– October 4, 2021 – This is an interesting game. It bounces and when you think you made it, it bounces out of the hole or bounce into another hole. It is lot of fun because it is unpredictable.
4. **Linked Senior (Trivia)** – October 5, 2021 – This is a computer game that we purchased to play with the seniors. They have a variety of games we can play with them. They like playing these games.
5. **Chair Volleyball** – October 6, 2021– They love playing chair volleyball. It is nice to be able to play this inside. They can be very competitive.
6. **Bingo with Staff**– October 7, 2021 – They love playing bingo. We have had a senior to donate prizes for the seniors. They like the prizes and love to win. We make sure everyone win a prize.

7. **Indigenous Peoples' Day Presentation** – October 11, 2021 – Ariel prepared a presentation about Indigenous people for the seniors. It was very informative.
8. **Memory Games** – October 12, 2021 – Ms. Lois Davis come and prepare games that get the seniors to think. She comes up with so many different ideas. She also gives out prizes for the activities. They really love that.
9. **Woo Ball** – October 13, 2021– They really love playing woo ball. They bounce or throw the ball around a circle. It may not sound like fun but it really is. They do not want to stop playing.
10. **Linked Senior (Hangman)** – October 14, 2021 – Another computer game we play with them and they are funny. They have a good time together.
11. **Linked Senior (Matching)** – October 18, 2021 – A different computer game with play with them.
12. **Movie Day** – October 19, 2021 – We try to pick a movie they will enjoy. We picked Racing in the Rain. It was touching about a dog and they liked it.
13. **DYI with Ariel** – October 21, 2021 – Ariel comes up with different projects for the seniors to complete. They are very crafty.
14. **Outreach Project** – October 26, 2021 – Once a month Ariel has a project for the seniors to complete that says thank you to different organizations in our community.
15. **Linked Senior (Guess Who)** - October 27, 2021 – Another computer game we play with the seniors.
16. **Nutrition Presentation** – October 28, 2021 – Martha Carter prepared a presentation for the seniors explaining the good and bad choices for snacks. She also prepared a healthy snack for them to sample.
17. **Exercise Classes offered at the Center:**
 Yoga – Monday 7:00 p.m. cost \$5.00 monthly
 Chair Exercise – Tuesday/Thursday 1:00 – 2:00 cost \$5.00 monthly
 Dance Fitness – Monday & Wednesday – 5:30 cost \$5.00 monthly
 Line Dancing – Thursday 5:30 cost \$5.00 monthly
 The Line Dancing, Dance Fitness classes are open to all citizens regardless of age.
18. **Classes Offered at the Center:**
 Sewing with Geraldine – Ms. Davenport teaches how to sew to the seniors. Now they are making a quilt. They are cutting out the pieces and sewing them together.
 Crafts with Sandra – Ms. Lee has a variety of crafts ideas that the seniors make each Wednesday afternoon.
 Bridge – We have a group of seniors that come and play bridge every Wednesday afternoon.

Airport

Knapp Brabble

1. Replaced 1 runway light.
2. Still behind on grass cutting because of tractor breakdown.
3. Still working on cleaning fuel farm tanks with cleaning solution and pressure washer. May have to put coat of aluminum paint to keep from rusting.
4. Do not have update on ALP – Delta Airport Consultants – For approval.
5. Continue working on converting lights in ladies room and pilots lounge to LED without ballasts. Long term savings on electric consumption.

6. Working towards fix on headwall for Bravo and Charlie that did not meet FAA height specs. Have contacted AVCON for help to repair.
7. No update on having trees removed in RPZ approaches.
8. Town of Plymouth have not finished cutting ditch banks at airport.

Facility Services

Louis Boone

1. Repair part of the floor at the Landfill door by removing bad flooring and replace with new flooring materials.
2. Replace the old ceiling tiles on the fourth (4th) floor where the roof has leaked and washed away the walls at the top.
3. Installed new ceiling tiles at the Department of Social Services where the roof has leaked.
4. Installed lightbulbs throughout the Courthouse.
5. Patch holes and painted the back room at the County Manager's Office.
6. Installed lightbulbs in Board of Elections.
7. Installed lightbulbs at the Library building.
8. Installed Window Pane in front of the Courthouse.
9. Put ceiling tiles in the Magistrate's Office on the second (2nd) floor where it leaks.
10. Installed flush valve, commode handle, commode seal, etc.
11. Put wax seal in Commode at the Health Department and found that the water heater was leaking.
12. Installed lightbulbs around the buildings at the Health Department and installed balances. Also filled in big holes in the parking lot.
13. Unclog drain on the third (3rd) floor, installed TV in jail for inmates.
14. Installed belts for exhaust fan on the roof. Installed receptacles on roof for contractor.
15. Trim hedges, cut grass, blow parking lot and trim around concrete.
16. Sweep. Mop, wash windows, vacuum, empty trash, dust, disinfect and clean.

MTW Health District



Wes Gray

(Sends COVID-19 updates throughout the month)

GovDeals Surplus Report

Current Running Items

Items 1 through 2 of 2

ID #	INV#	Photo	Short Desc	Status	Start Date	End Date	Shortcuts
2	Tax Pin. # 7777.00-67-2165		758 Spruill Bridge Rd. Creswell, NC 27928	Sent to Auction	01 Dec 2021 07:00 AM ET	28 Dec 2021 03:30 PM ET	<input type="text"/>
1	Tax Pin # 6767.00-67-9717		111 E Main St, Plymouth, NC 27962	Sent to Auction	01 Dec 2021 07:00 AM ET	28 Dec 2021 03:00 PM ET	<input type="text"/>

Items Coming Up for Auction

IT Bulk Surplus

10 days advertising and then it will be ran. Will begin advertising 12/3/21

DSS
Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, October 19, 2021

Attendance

- Board of Social Services: Julius Walker, Paulique Horton, and Harry White
- Phone: Wendy Furlough and Rona Norman
- Staff: Clifton Hardison, Demaine Hill and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, October 19, 2021 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. None were added.

Public Comments

None were given

Consent Agenda

Paulique Horton moved to approve the consent agenda that included the September 28, 2021 regular board meeting minutes. Mr. White gave a second to the motion and the vote in favor of the motion was unanimous.

Children Services Presentation:

Demaine Hill presented the Foster Care presentation to the Board. The presentation is attached to the minutes. The board thanked Demaine for his time and asked that he report back to the board in 90 days to let them know where he is on community partnerships presented to the board.

Director Informational Items

Administration: We have one vacancy in Riverlight Transit and one vacancy in Children Services.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Foster Care statistics were reviewed.

Adult Services: Adult Services and Work First statistics were reviewed.

Child Support: Child Support statistics were reviewed.

Energy Program: Energy Programs were reviewed.

Riverlight Transit: Riverlight Transit statistics were reviewed.

Director's PowerPoint presentation and spreadsheet reports are attached.

Adjournment

Ms. Horton made a motion to adjourn and Mr. White gave a second to the motion. There being no further business to come before the Board, Mr. Walker adjourned the meeting.

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange

**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES
MEETING
TUESDAY, NOVEMBER 23, 2021
9:00 AM**

**CONFERENCE ROOM
WASHINGTON COUNTY
DEPARTMENT OF SOCIAL
SERVICES
209 EAST MAIN ST
PLYMOUTH, NC 27962**



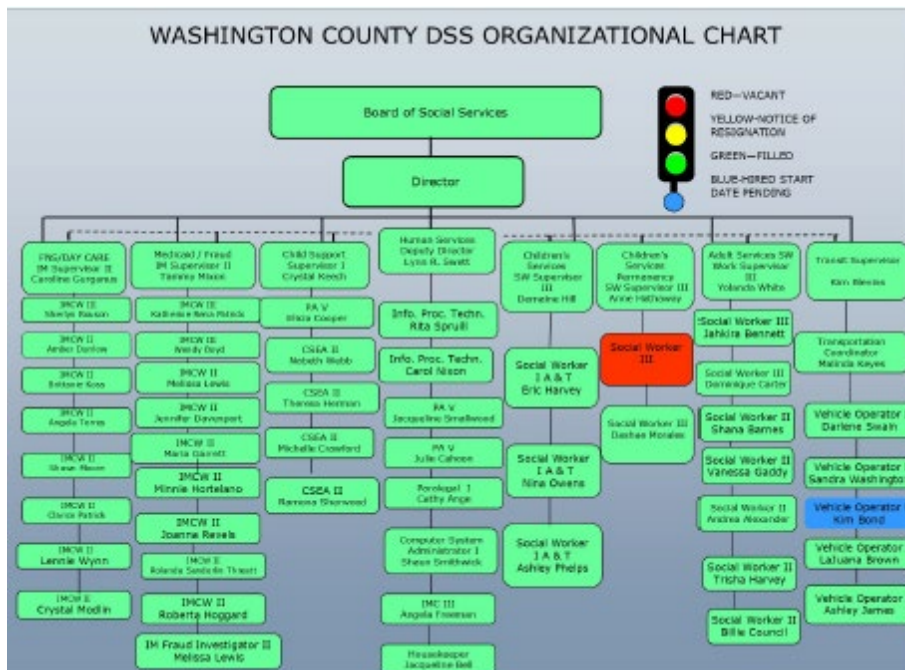
**WASHINGTON COUNTY BOARD OF
SOCIAL SERVICES MEETING AGENDA
TUESDAY, NOVEMBER 23, 2021
9:00 AM**

1. **WELCOME AND CALL TO ORDER** – *CHAIR, JULIUS WALKER*
2. **ADDITIONS OR DELETIONS TO THE AGENDA**
– *CHAIR, JULIUS WALKER*
3. **PUBLIC COMMENTS** – *CHAIR, JULIUS WALKER*
4. **CONSENT AGENDA** – *CHAIR, JULIUS WALKER*
 - A. **OPEN MEETING MINUTES** – *October 19, 2021*
5. **INTRODUCTION OF NEW STAFF**
6. **CHILD SUPPORT PRESENTATION**– *CRYSTAL KEECH*
7. **DIRECTOR'S REPORT** – *CLIFTON HARDISON*
8. **OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING** – *Tuesday, December 21, 2021 AT 9:00 AM*
9. **ADJOURN** – *CHAIR, JULIUS WALKER*

Agenda Item 7: Consent Agenda

The consent agenda contains items that may be considered at one time and can be approved with one motion. These items may include the minutes of previous open meetings and closed meetings, budget amendments or other items that board members may deem to be approved with little or no discussion.

- Board members may add, delete or change any items that appear on the consent agenda. If any board member desires to discuss or vote separately on any item placed on the consent agenda, the item may be removed and placed on the regular agenda.
- If board members agree with the items placed on the consent agenda and they do not desire to discuss or remove any of the items, all of the items on the consent agenda may be approved with one vote. The consent agenda may be approved as presented with one motion. A second to the motion is required and the board will need to vote on the motion.
- If corrections must be made to Closed Session meeting minutes, a Closed Session will be needed to discuss them. If there are no corrections, the motion approving the minutes of the Regular Session minutes will also include the Closed Session minutes.
- Items on the consent agenda may be acted and voted upon individually also. The board will decide whether or not to consider consent agenda items individually.



DIRECTOR'S REPORT

- * ADMINISTRATION/FINANCE
- * FOOD & NUTRITION SERVICES
- * CHILD CARE
- * MEDICAID
- * PROGRAM INTEGRITY
- * CHILD WELFARE
- * ADULT PROTECTIVE SERVICES
- * IN-HOME SERVICES
- * WORK FIRST EMPLOYMENT SERVICES
- * WORK FIRST CASH ASSISTANCE
- * ENERGY PROGRAMS
- * CHILD SUPPORT SERVICES
- * RIVERLIGHT TRANSIT

UPCOMING AUDITS/MONITORINGS

SA COMPLIANCE MONITORING has been scheduled for April 2022 we will remove from this slide until that date

- Work First Program Monitoring Review for the Month of Sept. 2021 to begin November 15, 2021

AUDIT/MONITORING FINDINGS

COMMENTS? QUESTIONS?



DIRECTOR'S TRAVELS
December 10, 2021 - Vacation

Work First Employment & Cash Assistance FY 21-22	ytd Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Cash Benefits Issued		\$8,761	\$5,607	\$5,145	\$6,365								
Emergency Assist Issued		\$0	\$ 750	\$ 163	\$ 768								
Employment Assist Issued		\$0	\$0	\$0	\$0								
Community Med Suppt		\$0	\$125	\$160	\$0								
Applications Taken		2	1	5	3								
Single Parent Caseload		7	8	9	11								
Two Parent Caseload		1	1	1	1								
Child Only Cases		18	17	17	16								
200% of Poverty Cases		5	8	10	9								
TOTAL OPEN CASES		31	34	34	35								

ENERGY PROGRAMS FY 21-22	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	9	1	0	1	7								
CIP Paid	\$900	\$0	\$0	\$0	\$900								
CIP remaining balance	\$ 30,600												
LIEAP Apps		0	0	0	0								
LIEAP paid	\$ -	\$0	\$0	\$0	\$0								
LIEAP remaining balance	\$ 100,945												

CHILD SUPPORT- WASHINGTON CO. FY 21-22	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Caseloads	1,198	1,189	1,191	1,189								
Paternity Established	24	12	10	2	0							
Total Collections	\$506,899	\$139,746	\$130,555	\$120,150	\$116,448							
Orders Established	11	6	1	1	3							
CHILD SUPPORT- TYRRELL CO.												
Total Caseload		207	205	204	205							
Paternity Tests Performed	1	0	1	0	0							
Total Collections	\$138,260	\$34,048	\$31,708	\$30,222	\$42,282							

WASHINGTON COUNTY

STATISTIC REPORT



Reporting Period:

NOVEMBER 2021

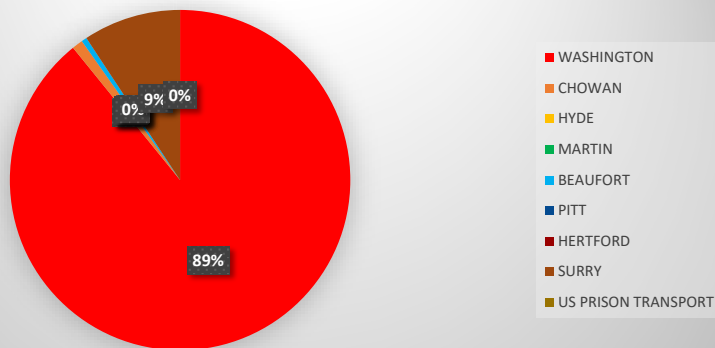
DETENTION

FY21-22

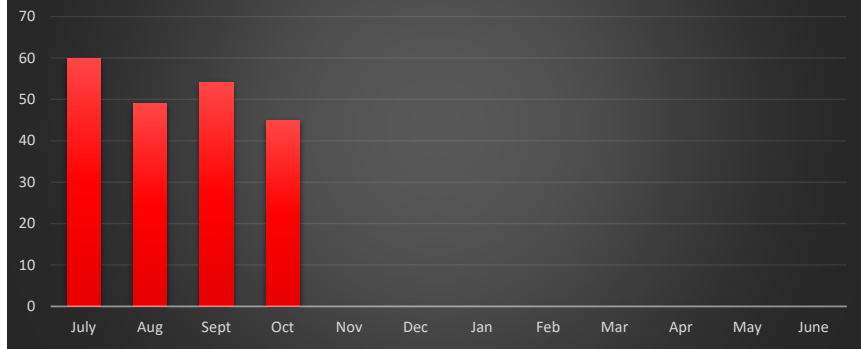
Incarcerations by County

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total (by Gender)	Total Incarcerations
		60	49	54	45	0	0	0	0	0	0	0	0	208	208
WASHINGTON	Male	41	37	39	33									150	173
	Female	7	1	9	6									23	
CHOWAN	Male	1	1	0	0									2	2
	Female	0	0	0	0									0	
HYDE	Male	0	0	0	0									0	0
	Female	0	0	0	0									0	
MARTIN	Male	0	0	0	0									0	0
	Female	0	0	0	0									0	
BEAUFORT	Male	0	0	0	1									1	1
	Female	0	0	0	0									0	
PITT	Male	0	0	0	0									0	0
	Female	0	0	0	0									0	
HERTFORD	Male	0	0	0	0									0	0
	Female	0	0	0	0									0	
SURRY	Male	8	7	3	0									18	18
	Female	0	0	0	0									0	
SMCP		3	3	3	5										14
US PRISON TRANSPORT	Male	0	0	0	0									0	0
	Female	0	0	0	0									0	

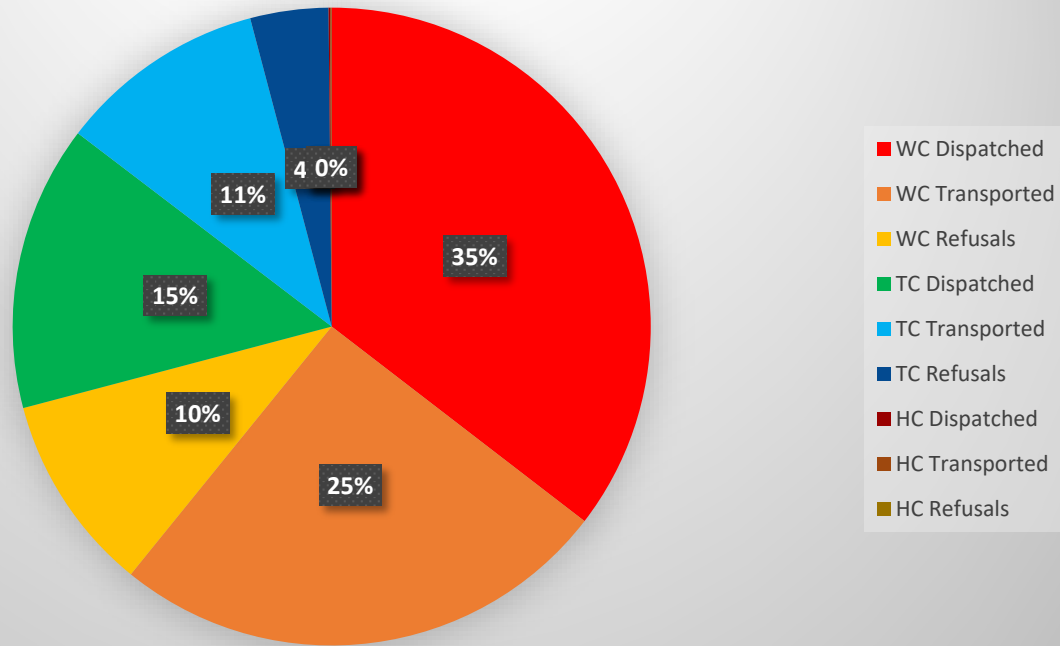
Incarcerations by County (Total FY21-22)



Total Incarcerations in FY (includes all Counties)

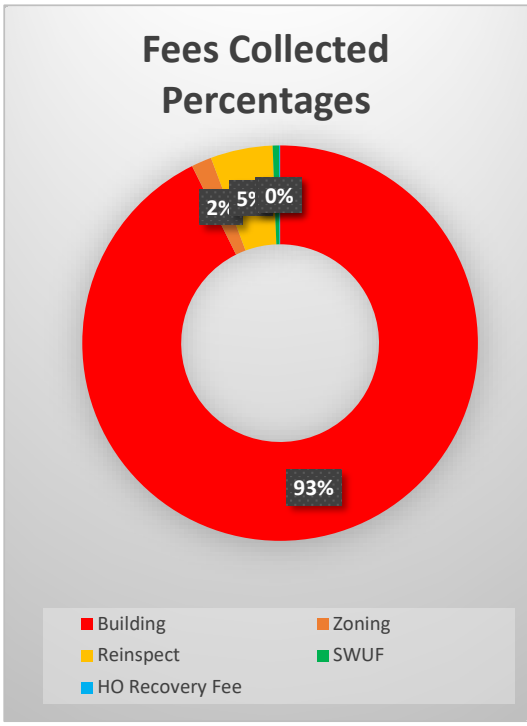
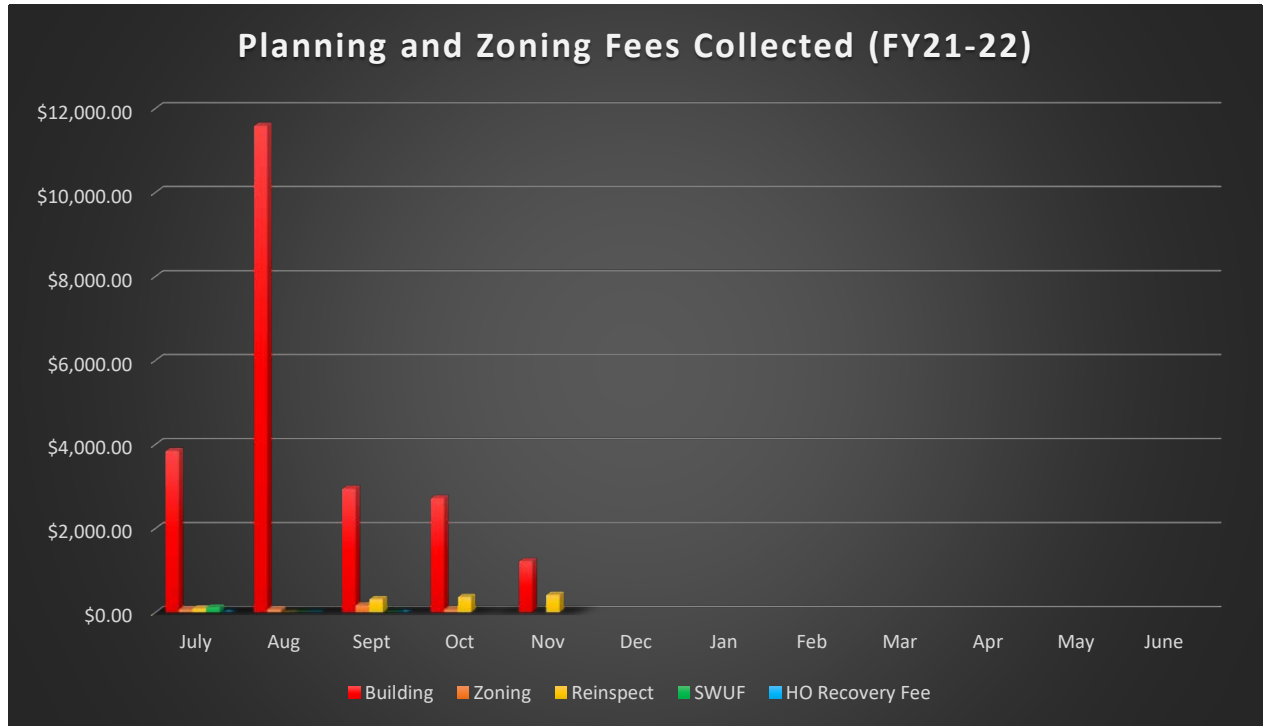


EMS Dispatches for FY21-22 (Washington, Tyrrell & Hyde Counties)



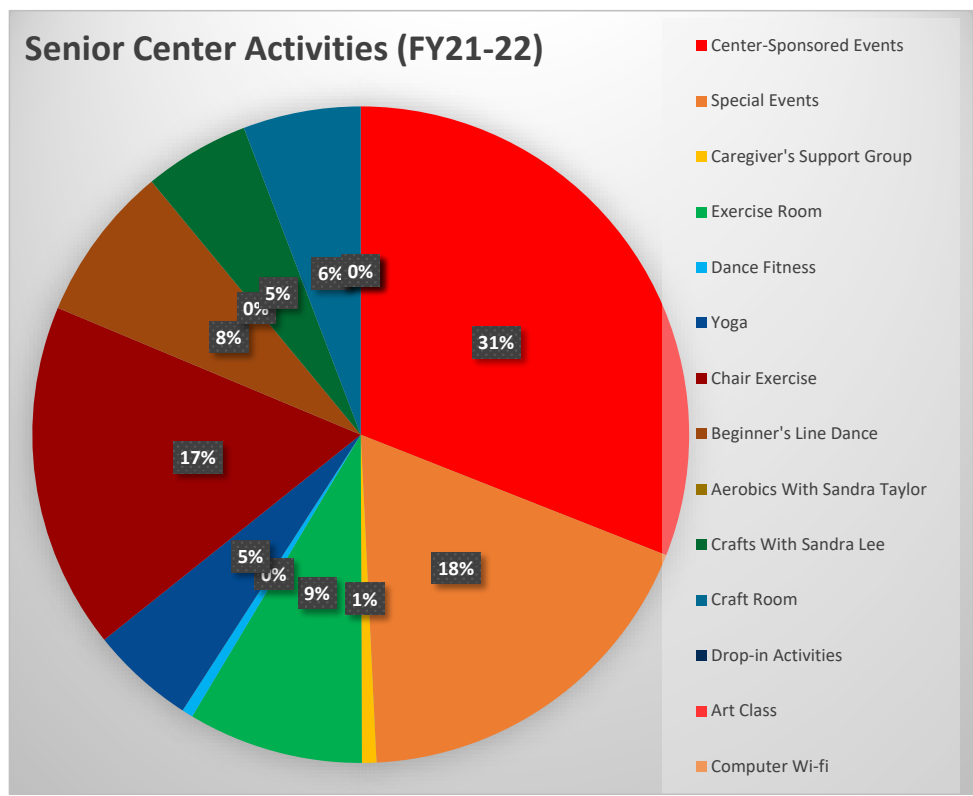
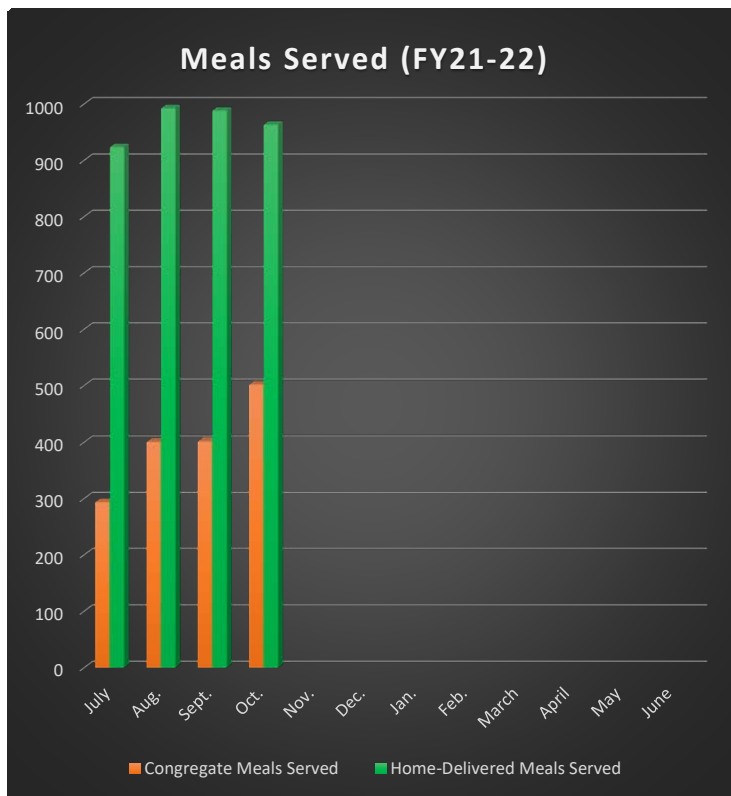
**PLANNING AND ZONING
FY21-22
Inspections and Fees**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Building	\$3,851.00	\$ 11,595.00	\$ 2,952.50	\$ 2,726.40	\$ 1,225.00								\$22,349.90
Zoning	\$ 75.00	\$ 75.00	\$ 175.00	\$ 75.00									\$400.00
Reinspect	\$ 100.00	\$ -	\$ 325.00	\$ 375.00	\$ 425.00								\$1,225.00
SWUF	\$125.00	\$ -	\$ -										\$125.00
HO Recovery Fee	\$10.00	\$ -	\$ 10.00										\$20.00
Total	\$4,161.00	\$11,670.00	\$3,462.50	\$3,176.40	\$1,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,119.90

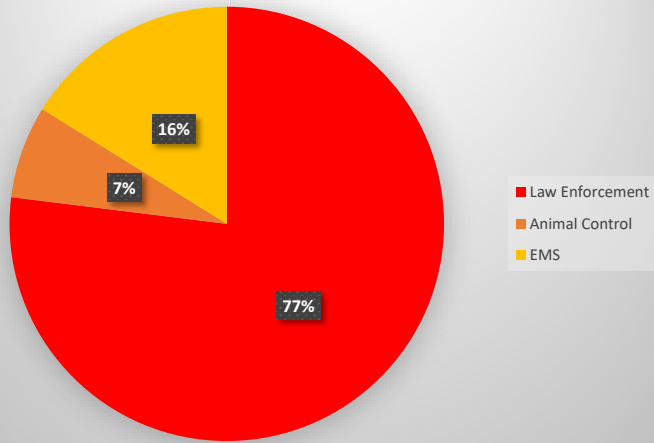


														YTD Total
MEAL DATA	1218	1394	1391	1466	0	0	0	0	0	0	0	0	0	5469
Congregate Meals Served	294	401	402	502										1599
Home-Delivered Meals Served	924	993	989	964										3870

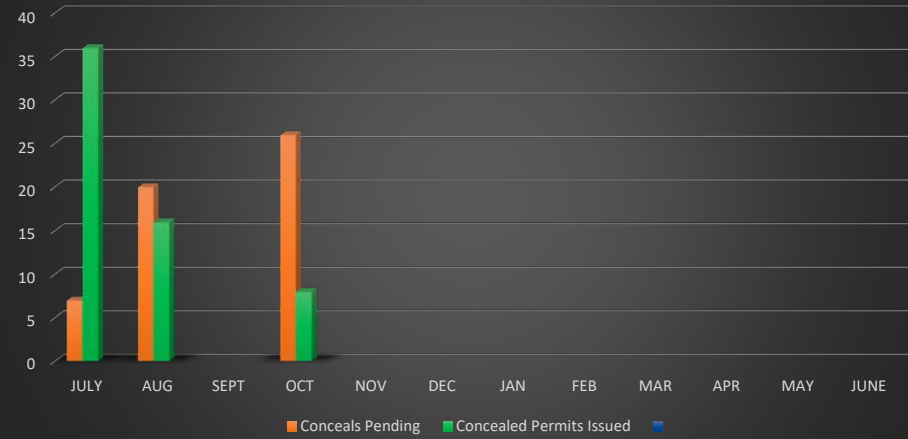
														YTD Total
CONTRIBUTION DATA	\$ 105.00	\$ 87.00	\$ 147.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489.00
Congregate Meals														\$ -
Home-Delivered Meals														\$ -
Activity Fees	\$ 80.00	\$ 70.00	\$ 115.00	\$ 90.00										\$ 355.00
Donations	\$ 25.00	\$ 17.00	\$ 32.00	\$ 60.00										\$ 134.00



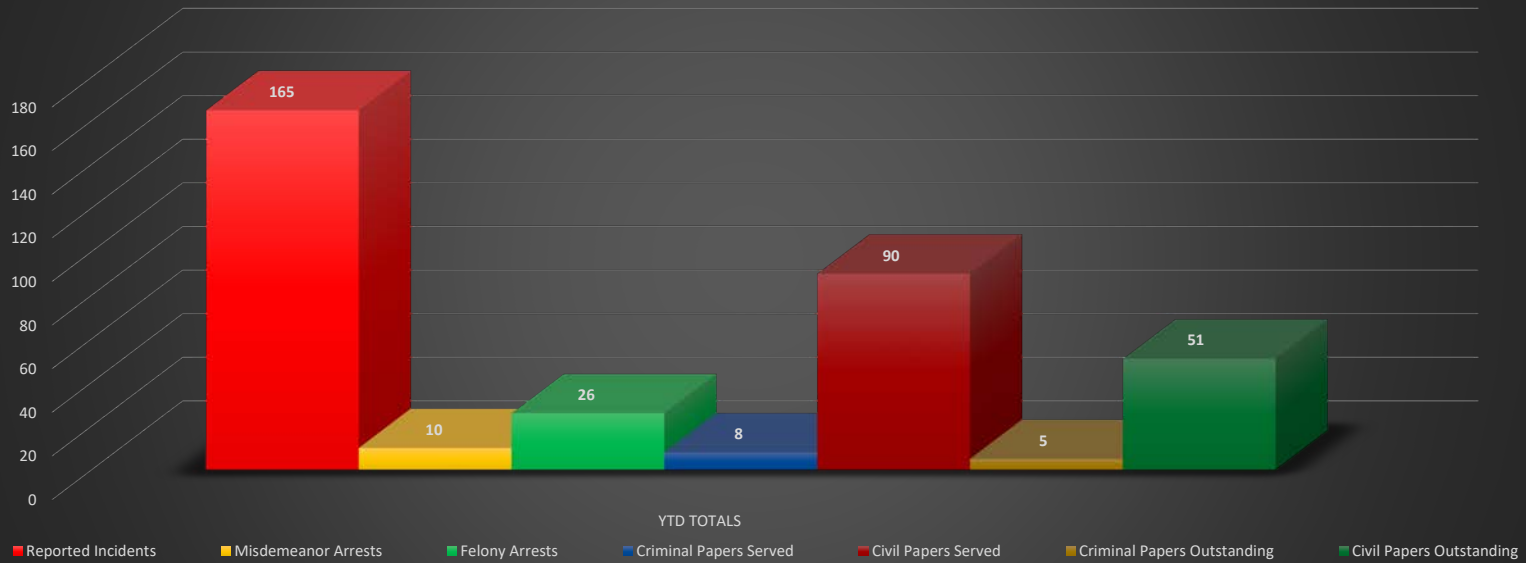
Dispatched Calls (FY21-22)



Gun Permits (FY21-22)



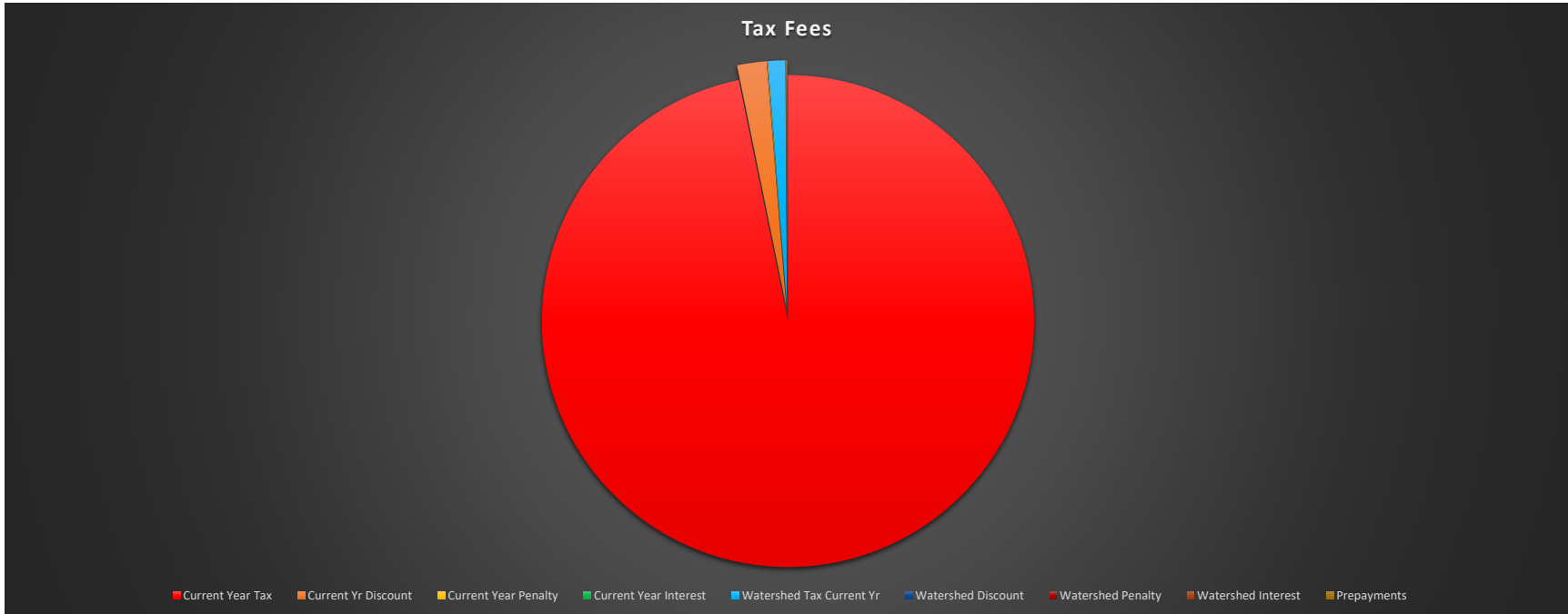
Total Arrests & Papers Processed/Served (FY21-22)



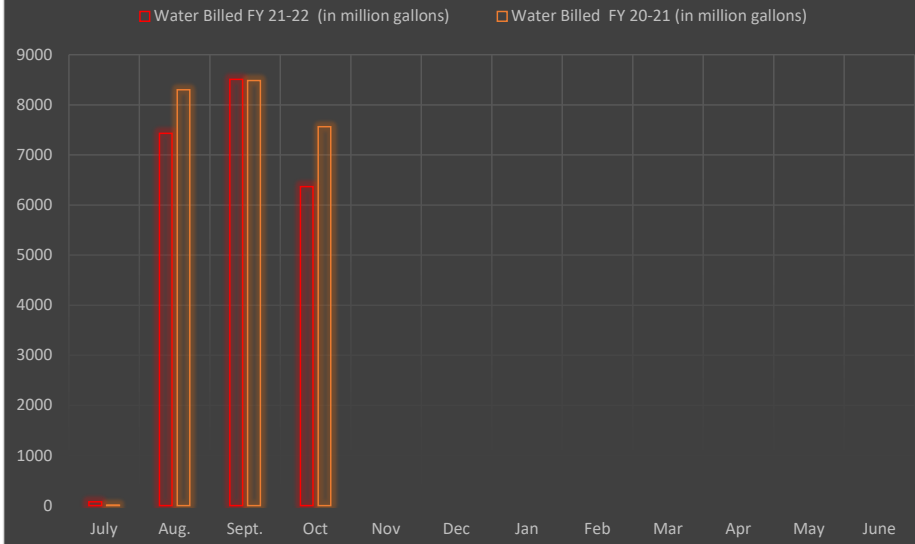
**TAX
FY21-22**

	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 2,195,228.45	\$ 940,454.78	\$ 859,173.92	\$ 220,137.75									
Current Yr Discount	\$ (43,716.55)	\$ (13,700.49)	\$ (5,844.70)	\$ -									
Current Year Penalty	\$ 925.05	\$ 1,865.96	\$ 305.16	\$ 371.79									
Current Year Interest	\$ (6.12)	\$ 6.12	\$ -	\$ 178.95									
Watershed Tax Current Yr	\$ 25,738.43	\$ 10,972.38	\$ 10,180.54	\$ 2,471.93									
Watershed Discount	\$ (515.49)	\$ (159.61)	\$ (69.40)	\$ -									
Watershed Penalty	\$ 11.08	\$ 22.16	\$ 3.37	\$ 1.12									
Watershed Interest	\$ -	\$ -	\$ -	\$ 2.13									
Prior Year Tax	\$ 74,965.22	\$ 19,860.44	\$ 39,510.04	\$ 26,220.27									
Prior Year Penalty	\$ 75.34	\$ 54.53	\$ 66.32	\$ 42.48									
Prior Year Interest	\$ 8,417.44	\$ 2,882.20	\$ 8,571.05	\$ 6,150.77									
Prior Year Watershed	\$ 758.62	\$ 168.17	\$ 273.25	\$ 245.68									
Prior Year WS Penalty	\$ 0.89	\$ 0.76	\$ 0.67	\$ 0.97									
Prior Year WS Interest	\$ 558.84	\$ 236.60	\$ 390.64	\$ 242.68									
Bad Checks	\$ -	\$ (122.76)	\$ (1,428.05)	\$ 1,167.95									
Prepayments	\$ 1,684.51	\$ 2,986.19	\$ 2,988.64	\$ 5,178.70									
TOTAL	\$ 2,264,125.71	\$ 965,527.43	\$ 914,121.45	\$ 262,413.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advalorem Garnishments													
Initiated		10	10	32									
Amount		\$ 5,994.72	\$ 7,438.51	\$ 37,584.03									
Satisfied/Cancelled			2	22									
Amount			\$ 3,289.05	\$ 59,269.06									
* Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available.													
Tax and Tag		\$ 83,890.99	\$ 72,823.51										\$ 156,714.50
Solid Waste Fees													\$ -
Billed Current Yr	\$ 1,175,700.00												\$ 1,175,700.00
Collected Current Yr	\$ 372,776.94	\$ 137,763.88	\$ 67,315.62	\$ 52,698.61									\$ 630,555.05
Bad Checks	\$ -	\$ (300.00)	\$ (575.00)	\$ 300.00									\$ (575.00)
TOTAL	\$ 1,548,476.94	\$ 137,463.88	\$ 66,740.62	\$ 52,998.61									\$ 1,805,680.05

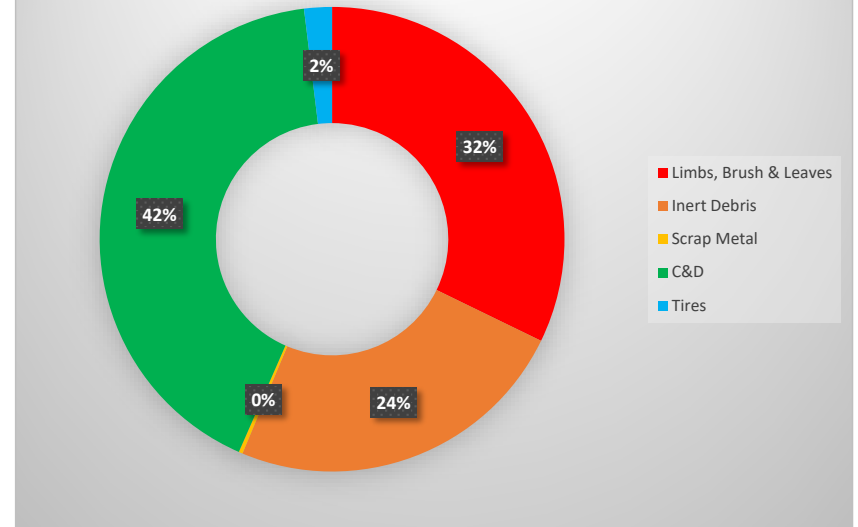
Drainage Fees -													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Yrs Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Fees - Other													
Collected Current Yr		\$ 8,171.27	\$ 14,087.13	\$ 21,150.43									\$ 43,408.83
Town Collections													
DMV													\$ -
Creswell Levy		\$ 6,909.47	\$ 7,197.76	\$ 3,113.94									\$ 17,221.17
TOTAL	\$ -	\$ 6,909.47	\$ 7,197.76	\$ 3,113.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,221.17
TOTAL TAX DEPOSIT	\$ 3,812,602.65	\$ 1,201,963.04	\$ 1,074,970.47	\$ 339,676.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,429,212.31



FY Water Consumption Comparison



Landfill Collections (in tons) (FY21-22)



Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC
28215-28374

Printed 11/30/2021

Category	Receipt Code	Count	Total	Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
DEED														
A/N	ASSUMED NAME	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
AFFT	AFFIDAVIT	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
ASGMT	ASSIGNMENT	9	\$259.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.89	\$19.92	\$0.00	\$55.80	\$179.39
CAN	CANCELLATION	25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D/T	DEED OF TRUST	21	\$1,344.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.16	\$130.20	\$0.00	\$130.20	\$1,063.44
DEED	DEED	25	\$4,863.00	\$0.00	\$0.00	\$0.00	\$4,213.00	\$0.00	\$0.00	\$9.75	\$48.50	\$0.00	\$155.00	\$436.75
ESMT/D	EASEMENT DEED	1	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.45	\$2.33	\$0.00	\$6.20	\$21.02
GIFT/D	DEED OF GIFT	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
MTG	MORTGAGE	1	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.96	\$6.20	\$0.00	\$6.20	\$50.64
N/FOR	NOTICE OF FORECLOSURE NO M	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
P/A	POWER OF ATTORNEY	4	\$104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.56	\$7.76	\$0.00	\$24.80	\$69.88
QCD	QUITCLAIM DEED	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
REQ	REQUEST FOR NOTICE	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
S/TR	SUBSTITUTION TRUSTEE	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
UCC	UCC 1 TO 2 PAGES	4	\$152.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.28	\$14.96	\$0.00	\$0.00	\$134.76
Category Totals		101	\$7,102.00	\$0.00	\$0.00	\$0.00	\$4,213.00	\$0.00	\$0.00	\$43.34	\$251.21	\$0.00	\$446.40	\$2,148.05
MARR														
				Fee	NCCTF	DVCF	Pension Fund	Automation Fund	County Receipts					
ML	MARRIAGE LICENSE	4	\$240.00	\$0.00	\$20.00	\$120.00	\$3.60	\$9.64	\$86.76					
Category Totals		4	\$240.00	\$0.00	\$20.00	\$120.00	\$3.60	\$9.64	\$86.76					
NO BOOK														
				Fee	Special	Pension Fund	Automation Fund	County Receipts						
B	BIRTH CERTIFICATE	9	\$100.00	\$0.00	\$0.00	\$1.50	\$9.89	\$88.61						
CERT COPY	CERTIFIED COPY	1	\$7.00	\$0.00	\$0.00	\$0.10	\$0.69	\$6.21						
COPIES	COPIES	1	\$2.00	\$0.00	\$0.00	\$0.03	\$0.20	\$1.77						
DC	DEATH CERTIFICATE	14	\$470.00	\$0.00	\$0.00	\$7.05	\$46.33	\$416.62						
MC	MARRIAGE CERTIFICATE	5	\$50.00	\$0.00	\$0.00	\$0.75	\$4.95	\$44.30						
NSTP	NOTARY STAMP	1	\$10.00	\$0.00	\$0.00	\$0.15	\$9.85	\$0.00						


 Submitted 11/30/2021 by Timothy J. ESOLEN
 Reg. of Deeds

Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC
28215-28374

Printed 11/30/2021

Category	Receipt Code	Count	Total												
Category Totals		31	\$639.00	\$0.00	\$0.00	\$9.58	\$71.91	\$557.51							
NOTARY															
				Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts	
NOTARY	NOTARY	5	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.75	\$4.95	\$0.00	\$0.00	\$44.30	
Category Totals		5	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.75	\$4.95	\$0.00	\$0.00	\$44.30	
PLAT CABINET															
				Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts	
MAP	MAP	11	\$231.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.52	\$22.77	\$0.00	\$0.00	\$204.71	
Category Totals		11	\$231.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.52	\$22.77	\$0.00	\$0.00	\$204.71	
Report Totals		152	\$8,262.00												
Automation Fund Total:			\$360.48												
County Receipts Total:			\$3,041.33												
DVCF Total:			\$120.00												
Excise Tax Total:			\$4,213.00												
NCCTF Total:			\$20.00												
Pension Fund Total:			\$60.79												
State Treasurer Amount Total:			\$446.40												
Cash Total:			\$755.00												
Check Total:			\$7,507.00												
ACH Total:			\$0.00												
Card Total:			\$0.00												
Escrow Account Total:			\$0.00												
Overpayment Total:			\$0.00												



**Washington County Child Fatality Prevention Team
Report to the Martin-Tyrrell-Washington District Board of Health
March 15th 2021**

Background: North Carolina has a three tier Child Fatality Prevention System of which the local child fatality prevention teams are one component. The three tiers of the system include the North Carolina Child Fatality Prevention Task Force which is a legislative study commission, the North Carolina Child Fatality Prevention Team (state team) which reviews child death through the Medical Examiner system, and the Community Child Protection Teams which review active cases of suspected abuse and neglect, and child deaths due to suspected abuse and neglect. The local child fatality prevention teams (CFPTs) were legislatively established in 1993 and there are teams in all 100 counties. It is the responsibility of the local health departments to assure that these teams are operational.

Mission: The mission of the local team is to review the deaths of children, ages 0 -17 years, that are not due to suspected abuse or neglect and about which no previous report of abuse or neglect has been made to the county department of social services within the past 12 months. The local CFPTs review those child deaths due to homicide, suicide, fires, illness, prematurity and perinatal cause, among others, to search for ways to prevent child deaths.

Purpose: The purpose of the local child fatality prevention teams are to: 1) identify the causes of child deaths; 2) identify gaps or deficiencies that may exist in order to improve the delivery of services to children and families; and 3) make recommendations for changes and carry out changes that could prevent future child fatalities (Division of Public Health Agreement Addendum).

The Washington County Child Fatality Prevention Team, a sub-committee of the Washington County Child Protection Team meets quarterly during the year. It is during these meetings that team members review child fatalities that occurred the previous year, determine if there were any system problems that caused or contributed to the fatality, make any recommendations or develop action plans to address the area of concern. These findings are reported to the Team Coordinator in the Children and Youth Branch within the North Carolina Division of Public Health.

The Washington County Child Fatality Prevention Team met two times during 2020: January 28th and October 27th of 2020. No cases were reviewed for 2019. These meetings were only held twice due to covid restrictions.

Nicole Barnes, our Review Coordinator received her 2nd Anne Wolfe Mini Grant. This grant will be used to purchase car seats and to send four employees from the district to become a “North Carolina Child Passenger Safety Technician”, so we can offer car seat checks to all three counties. This was cancelled last year due to covid restrictions. This grant will also be used to purchase Baby Monitors to give to parents in our community who are in need.

The Washington County Child Fatality Prevention Team will continue to review any child fatalities, identify risk areas and promote safety to reduce the number of fatalities in our community.

WASHINGTON COUNTY
DEPARTMENT OF SOCIAL SERVICES

PO Box 10 ~ 209 E Main Street
Plymouth, NC 27962
Phone {252} 793-4041
Fax {252} 793-3195

November 24, 2021

To: Washington County Board of County Commissioners

As required by North Carolina law, the attached report is submitted for the information of the Washington County Commissioners by the Community Child Protection Team. The purpose of CCPT is to identify and address gaps or deficiencies in services and resources for children and families, as well as build public awareness through multiple resources, including providing our findings and concerns for your information via this annual report.

We are proud of what the Washington County Community Child Protection Team has accomplished over the years and the leadership that the teams provide to their local communities and to the development of state policy.

If the Commissioners have questions concerning the operations of this team or issues related to Child Protection in our county, please let me know.

Respectfully submitted,

Demaine Hill
Chairman, CCPT

**WASHINGTON COUNTY
COMMUNITY CHILD PROTECTION TEAM (CCPT)**

**ANNUAL REPORT TO THE BOARD OF COUNTY COMMISSIONERS
Calendar Year 2020**

History of CCPT

The Community Child Protection Team (CCPT) was established by law (General Statue 7B-1406) in May of 1991 as a means for the state and local communities to form a partnership to strengthen child protection. This was a result of revenue shortfalls on both the state and local levels, making it difficult to fund the necessary number of social workers needed to investigate abuse/neglect reports and provide needed ongoing services for families. The CCPT is an interdisciplinary group of community representatives who meet regularly to promote a community-wide approach to the problem of child abuse and neglect. Although the activities are usually coordinated by the Department of Social Services, the CCPT is not a Department of Social Services (DSS) team, but a county team. The CCPT may not encompass a geographic nor governmental area larger than one county.

Purpose of CCPT

The Community Child Protection Team (CCPT) reviews are designed to assist DSS and families in protecting children by identifying barriers in services and collaborating on strategies to remedy the situation. The outcome of a CCPT review must result in identification of a gap in services, a need for additional services or resources needed in the community or a collaborative recommendation of action that may remove a risk situation for a child. Review of cases also generate a needs list. The cases reviewed may bring to the surface underlying problems that impact the entire community rather than focusing on the families in the DSS system. Some of these situations may be financial barriers, transportation needs, failed communication systems between resources, procedural barriers and or inadequate services.

Washington County opted to combine the CFPT with the existing CCPT, as did the majority of counties in North Carolina. We meet in conjunction with the Washington County Child Fatality Prevention Team (CFPT), which is a program administered through the Washington County Health Department. The combined CCPT/CFPT reviews child protective services cases presented by DSS or at the request of team members; and all child fatalities of county resident children under the age of 18 that occurred in the previous year. Through the review of records of agencies represented, the team identifies gaps in services and searches for ways to prevent future child abuse, neglect, and fatalities.

Membership

The CCPT shall consist of representatives of public and nonpublic agencies in the community that provide services to children and their families and other individuals who represent the diversity of the community. Membership is mandated by law and includes:

1. The **county director of social services** and a member of the director's staff;

2. A **local law enforcement officer**;
3. An **attorney** from the district attorney's office, appointed by the district attorney;
4. The **executive director of a local community action agency**, Department Health and Human Services, or the executive director's designee;
5. The **superintendent of each local school administrative unit** located in the county, or the superintendent's designee;
6. A **member of the county board of social services**, appointed by the chair of that board;
7. A local **mental health professional**, appointed by the director of the area;
8. The local **guardian ad litem coordinator**, or the coordinator's designee;
9. The **director of the department of public health**; and
10. A local **health care provider**, appointed by the local board of public health.

The board of county commissioners may appoint a maximum of five additional members to represent various county agencies or the community at large to serve on any local team. Team members appointed by the board of county commissioners should represent the diversity of the community. This is an opportunity for teams to involve all aspects of the community that impact children or have the potential to impact children.

Selection of Cases for Review

Categories of cases reviewed by the team are to be based on local need, but may include one or more of the following groups of children noted in the literature to be at higher risk of subsequent injury or death as a result of child abuse, neglect, or dependency:

- A. Substantiated cases of abuse, including sexual abuse.
- B. Reports of neglect of a child, especially when made by a medical provider, specifically reports of maltreatment involving dehydration, bruises, broken bones, positive tests for controlled substances, etc.
- C. Cases in which the department has “Substantiated” or found the family to be “In Need of Services”.
- D. Families that have been reported several times over a short span of time and the reports were screened out **or** other cases at the request of a team member, including children receiving any child welfare services, cases known to team members where there are indications that child has been affected by a deficiency in a community system or resource.
- E. Child fatalities.

Washington County - CCPT reviews

Last year, Washington County CCPT reviewed 8 cases that involved child abuse, neglect and/or dependency. Several cases involved past history with Child Protective Services. Many of the cases involved domestic violence, lack of appropriate parenting, sexual abuse of one or more children, mental health issues of both the parents and the children, physical health issues of the children, and substance abuse issues by the parents. Many of the parents of these children were

in foster care themselves. There are limited services, especially regarding mental health facilities, available to the families of Washington County which could help alleviate some of these issues. Most of the families reviewed had long histories with Child Protective Services.

Washington County CCPT/CFPT Community Outreach Success - Activities and Accomplishments

- The team met 2 times in 2020. Due to COVID-19 the Team was unable to meet in April and July.
- In the month of March, Washington County Health Department hosted “Give Kids a Smile Day”. They offered free dental care to uninsured children.
- Also in the month of March, Tyrrell-Washington Partnership for Children offered several courses to families, including: “Infant Toddler Zone”, “Helping Children Cope with Crisis & Helping Caregivers Recover” and “ITS-SIDS”.
- In the month of April posters and banners were hung around town in honor of Child Abuse Awareness month in an effort to remind the community of their responsibility to call Social Services if they suspect abuse.
- Our community health department opened a drive-thru flu shot clinic in all three counties this past October. The Washington County drive-thru clinic was set up at the Plymouth Fire Department.

TEAM MEMBERS
WASHINGTON COUNTY
CCPT-CFPT MEMBERSHIP

DSS Director or member of staff	Demaine Hill, CPS Supervisor
Local law enforcement officer(s)	Det. Brian Soria Captain Kevin Phelps
Attorney from the DA's office	Seth Edwards, District Attorney
Exec. Dir. of local community action	Wendy Hedgebeth, EIC
County schools or designee	Dina Brown
Member of DSS Board	Phyllis Cahoon
Local GAL Coordinator	Gwendolyn Goddard, District Supervisor
Local health care Provider	Latonya Jenkins, Director of Nursing
Director of Dept of Health	Wes Gray, Director
Emergency Medical services provider	Jennifer O'Neal, Interim EMS Director
District Court Judge	Regina Parker, Chief Judge
County Medical Examiner	Jennifer O'Neal, County Coroner
Representative of local day care Or head start program	Kay Overton, Medical Examiner
Parents of a child who died before Reaching 18 th birthday	Wendy Furlough

Appointed by County Commissioners

Appointee 1	Zebedee Taylor, Executive Director, RDC
Appointee 2	Doretha Garrett, Domestic Violence
Appointee 3	Matthew Beard, Library Director
Appointee 4	Mark Wilmouth, Minister, Zion's Chapel
Appointee 5	Jean Warren, Deputy Clerk

Washington County Boards & Committees
Commissioners Seats
January 4, 2021

Name	Board or Committee	Expiration Date
Carol V. Phelps	Lake Phelps Advisory Board	Indefinite
	Washington County Drainage	Indefinite
	Albemarle Commission RPO-Alternate	Indefinite
	Travel & Tourism Authority	Indefinite
Tracey A. Johnson	Albemarle Commission--Workforce Development Program Consortium Board	Indefinite
	Albemarle Commission--Executive Committee--COG	Indefinite
	Hospital Advisory Board	Indefinite
	Trillium Health Board	Indefinite
	Broadband Task Force Committee	
Julius Walker, Jr.	Department of Social Services Board	Indefinite
	Hospital Advisory Board	Indefinite
	JCPC Board	Indefinite
	SmartStart Partnership for Children	Indefinite
Ann C. Keyes	Parks & Recreation Advisory Committee	Indefinite
	Fire Commission	Indefinite
	MTW Health Department Board	Indefinite
	Albemarle Commission--Washington County Alternate	Indefinite
	Safety Committee	Indefinite
	Local Emergency Planning Committee	Indefinite
	Planning Board	Indefinite
Bill Sexton	Employee of the Quarter Committee	Indefinite
	Washington County Drainage	Indefinite
	Lake Phelps Advisory Board	Indefinite
	Resource Conservation & Development	Indefinite
	Hospital Advisory Board	Indefinite
	Albemarle Commission RPO	Indefinite

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: December 6, 2021

ITEM: Closed Session

SUMMARY EXPLANATION:

A Closed Session has been scheduled pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel).